

# **One Hundred Ninth Legislature - Second Session - 2026**

## **Introducer's Statement of Intent**

### **LB932**

---

**Chairperson: Senator R. Brad von Gillern**

**Committee: Revenue**

The following constitutes the reasons for this bill and the purposes which are sought to be accomplished thereby:

LB932 matches the federal tax deductions recently enacted for qualified tip income and overtime compensation with equivalent adjustments to federal adjusted gross income for state income tax purposes.

**Principal Introducer:** \_\_\_\_\_

**Senator John Cavanaugh**