

One Hundred Ninth Legislature - Second Session - 2026

Introducer's Statement of Intent

LB998

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:

LB998 corrects an oversight which created inequities in state tax of income from various military duty Statutes (Title 32 vs Title 10). It ensures the NE Guardsmen's income is taxed similarly during their service to the state and nation. It also reduces the administrative burden on the Nebraska National Guard member to determine what portion of their pay is exempt from state income tax and what is not.

Principal Introducer: _____

Senator Bob Andersen