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PERSONAL RESPONSIBILITY AND LIMITED GOVERNMENT IN NEBRASKA.

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Bills of Interest in the 103rd Nebraska Legislative Session

Wednesday, January 23 marked the last day for bill introduction for the 103rd Legislative Session. The Platte Institute believes many of the bills listed below are relevant and will generate the necessary discussion on promoting a more competitive tax environment, transparency and limited government. Over time, we will update the progress of these bills as well as provide research to policymakers, the media, and the public on the impact to Nebraska.

LB 5 - Senator Bob Krist - Exempt Social Security and Military Retirement

Benefits - LB 5 will exempt social security benefits and military retirement benefits from state income taxation.

<http://www.nebraskalegislature.gov/FloorDocs/Current/PDF/Intro/LB5.pdf>

LB 14 - Senator Bob Krist - Adopt the Elementary and Secondary Educational Opportunity Act and provide for income tax credits

- This bill will enable parents and guardians to choose the best educational setting for their children. It will also give parents and legal guardians tax credits to enroll their children in privately operated elementary and secondary educational schools.

http://nebraskalegislature.gov/bills/view_bill.php?DocumentID=17975

LB 74 - Senator Charlie Janssen - Exempt Social Security Benefits from State Income Taxation

- LB74 will exempt social security benefits from state taxation.

http://nebraskalegislature.gov/bills/view_bill.php?DocumentID=18004

LB 125 - Senator Scott Lautenbaugh - Reform the OPS School Board - This bill would change the membership provisions for Class 5 school districts. It would reduce the size of the board members from 12 to 9 and shift school board elections from November to the spring to coincide with municipal elections.

http://nebraskalegislature.gov/bills/view_bill.php?DocumentID=18563

LB 179 - Senator Bill Kintner - Eliminate Learning Communities - This bill would eliminate the Douglas and Sarpy County Learning Community and would allow for the

taxes that fund the organization to go back to the local taxpayers.

<http://www.nebraskalegislature.gov/FloorDocs/Current/PDF/Intro/LB179.pdf>

LB 266 - Senator Ernie Chambers - Eliminate Local Option Sales Tax Rate

Increase - LB 266 would eliminate provisions related to increases in sales and use taxes. It would limit the maximum local sales tax for cities at a \$.015.

http://nebraskalegislature.gov/bills/view_bill.php?DocumentID=18677

LB 274 - Senator Jeremy Nordquist - Adopt the Education Compensation

Transparency Act - LB 274 would make it mandatory for each school district to publish the salaries and individual benefits of school employees.

http://nebraskalegislature.gov/bills/view_bill.php?DocumentID=18482

LB 405 - Senator Beau McCoy - Eliminate Certain Sales Tax Exemptions, corporate and Individual Income Taxes, and the Franchise Tax and Change other

Tax Provisions - This is the first and larger of Governor Heineman's two tax shift bills. LB 405 provides for the elimination of individual and corporate income taxes, as well as the franchise tax. Twenty-seven additional sales tax exemptions totaling approximately \$2.4 billion would also be eliminated to ensure the bill is revenue neutral.

http://nebraskalegislature.gov/bills/view_bill.php?DocumentID=18705

LB 406 - Senator Beau McCoy - Change Tax Provisions - This is the lesser of Governor Heineman's two tax bills. LB 406 would end the corporate income tax and would lower income taxes on Social Security checks and pension income. This bill accomplishes a tax swap of \$395 million through the elimination of nine sales tax exemptions.

http://nebraskalegislature.gov/bills/search_by_introducer.php?Introducer=87

LB 470 - Senator Jim Scheer - Adopt the Superintendent Pay Transparency Act -

LB 470 would have school districts post their annual budget statements before any upcoming budget hearings for the district.

<http://www.nebraskalegislature.gov/FloorDocs/Current/PDF/Intro/LB470.pdf>

LB 474 - Senator Bob Krist -Change Provisions Relating to Occupation Taxes - LB

474 will change and eliminate provisions relating to the imposition of occupation taxes. It would bar cities from charging occupation taxes on tobacco and would limit occupation taxes on alcohol.

<http://nebraskalegislature.gov/FloorDocs/Current/PDF/Intro/LB474.pdf>

LB 561 - Senator Brad Ashford - State Findings and Intent for Changes to the

Juvenile Justice System and Funding Mechanism LB 561 is geared towards updating the current juvenile justice system to a focus on rehabilitation through modern practices and strategies instead of simple detention. The goal is to rehabilitate juvenile offenders in an effort to avoid them entering the adult criminal system.

http://nebraskalegislature.gov/bills/view_bill.php?DocumentID=18677

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