

ONE HUNDRED FOURTH LEGISLATURE

FIRST SESSION

**LEGISLATIVE RESOLUTION 309**

Introduced by Harr, 8.

PURPOSE: The purpose of this resolution is to examine the personal income tax rates in Nebraska. The study shall include, but not be limited to, an examination of the following issues:

(1) The history of personal income tax rates, including deductions allowed;

(2) The fiscal impact of past changes of personal income tax rates and related deductions; and

(3) Options for improving Nebraska's personal income tax rates and any related fiscal impacts.

NOW, THEREFORE, BE IT RESOLVED BY THE MEMBERS OF THE ONE HUNDRED FOURTH LEGISLATURE OF NEBRASKA, FIRST SESSION:

1. That the Revenue Committee of the Legislature shall be designated to conduct an interim study to carry out the purposes of this resolution.

2. That the committee shall upon the conclusion of its study make a report of its findings, together with its recommendations, to the Legislative Council or Legislature.