

ONE HUNDRED SEVENTH LEGISLATURE

SECOND SESSION

**LEGISLATIVE RESOLUTION 380**

Introduced by Day, 49.

PURPOSE: The purpose of this resolution is to propose an interim study to examine a potential limit on taxation of public and private pension income. In order to carry out the purpose of this resolution, the committee shall consider the input of interested individuals, public officials, and such entities as the committee deems necessary and appropriate.

This study shall include, but not be limited to:

(1) Identifying the tax burden on retirees in Nebraska and surrounding states;

(2) Examining the potential fiscal impact of limiting taxation on retiree pensions;

(3) Compiling information about taxation of retirees in other states and creating a list of actionable steps on how to make Nebraska a more retiree-friendly state as it relates to taxation;

(4) Analyzing past proposals to limit taxation in Nebraska; and

(5) Collaborating with individuals on other tax relief options for retirees.

NOW, THEREFORE, BE IT RESOLVED BY THE MEMBERS OF THE ONE HUNDRED SEVENTH LEGISLATURE OF NEBRASKA, SECOND 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.