## One Hundred Seventh Legislature - Second Session - 2022

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

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Chairperson: Senator Lou Ann Linehan

**Committee: Revenue** 

Date of Hearing: February 02, 2022

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

Legislative Bill 1094 provides that time spent by employees, who perform services for the taxpayer in their Nebraska residence, shall be considered as time working at a qualified location under the ImagiNE Nebraska Act.

Principal Introducer:	
	Senator Michael Flood