Introducer's Statement of Intent LB936 Chairperson: Senator Lou Ann Linehan Committee: Revenue Date of Hearing: February 23, 2022 The following constitutes the reasons for this bill and the purposes which are sought to be accomplished thereby: LB 936 provides clarification and guidance to businesses as to when out of state employee and associate income is or is not taxable in Nebraska.

Principal Introducer:

Senator Eliot Bostar