

**ONE HUNDRED SIXTH LEGISLATURE - FIRST SESSION - 2019**  
**COMMITTEE STATEMENT**  
**LB153**

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**Hearing Date:** Thursday February 07, 2019  
**Committee On:** Revenue  
**Introducer:** Brewer  
**One Liner:** Change provisions relating to the taxation of military retirement benefits

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**Roll Call Vote - Final Committee Action:**  
Advanced to General File

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**Vote Results:**

<b>Aye:</b>	6	Senators Briese, Crawford, Groene, Kolterman, Lindstrom, Linehan
<b>Nay:</b>	1	Senator Friesen
<b>Absent:</b>		
<b>Present Not Voting:</b>	1	Senator McCollister

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**Oral Testimony:**

**Proponents:**

Senator Tom Brewer  
Governor Pete Ricketts  
Director John Hilgert  
Dan Donovan  
Ronald J. Dupell  
Todd Heyne  
  
Major General Daryl Bohac  
Christopher Stokes  
Greg Holloway  
Larry Gerlt  
James Lutz  
Rita Sanders  
Brian Coffman  
Jeff Mikesell  
Pam Whisenhunt  
Lyle Bartels  
Dan Benes  
Joseph Smith  
James Pierce  
Daniel Paxton  
Robert Peterson  
Teresa Clark  
Jerry Chlopek  
Micheal Dunn  
Mark Gill  
Edward Janeczko Jr.  
Gary Hansel  
John Stewart

**Representing:**

Introducer  
Governor State of Nebraska  
Nebraska Veterans' Affairs  
Military Officers Association of America  
Nebraska Veterans Coalition  
Lincoln Chamber of Commerce, Military Affairs  
Committee, ALLO Communications, Nelnet, Self  
Nebraska Military Department  
Self, Lincoln Chamber of Commerce  
Nebraska Veterans Council  
Veterans of Foreign Wars  
VFW District 13, VFW Nebraska  
Nebraska Commission on Military & Veterans Affairs  
Cass County Nebraska  
Omaha Chamber of Commerce  
Nebraska National Guard Enlisted Association  
Nebraska American Legion  
American Legion  
Veterans of Foreign Wars Vice Commander  
Veterans of Foreign Wars  
Self  
Self  
Bigshots, Self  
Veterans of Foreign Wars  
Veterans of Foreign Wars  
Veterans to Agriculture Coalition  
Self  
Self  
Veterans of Foreign Wars

**Opponents:**

**Neutral:**

Sarah Curry  
Renee Fry

**Representing:**

**Representing:**

Platte Institute  
Open Sky Policy Institute

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**Summary of purpose and/or changes:**

The bill repeals the current, one-time election for retired military to exempt a portion of their military retirement benefit income from tax. It replaces it with a 50% exemption for military retirement benefit income, to the extent it was included in federal adjusted gross income.

The change is applicable for tax years beginning or deemed to begin on or after January 1, 2020.

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Lou Ann Linehan, Chairperson