

ONE HUNDRED SEVENTH LEGISLATURE - FIRST SESSION - 2021
COMMITTEE STATEMENT
LB377

Hearing Date: Thursday February 18, 2021
Committee On: Revenue
Introducer: DeBoer
One Liner: Change inheritance tax provisions

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

Vote Results:

Aye: 8 Senators Albrecht, Briese, Bostar, Flood, Friesen, Lindstrom, Linehan, Pahls

Nay:

Absent:

Present Not Voting:

Oral Testimony:

Proponents:

Senator Wendy DeBoer
Tim Hruza
Sarah Curry

Representing:

Introducer
Nebraska State Bar Association
Platte Institute

Opponents:

Representing:

Neutral:

Representing:

Submitted Written Testimony:

Proponents:

Representing:

Opponents:

Representing:

Neutral:

Jon Cannon

Representing:

NACO

Summary of purpose and/or changes:

LB377 proposes to expand the definition of relatives to include the relatives of a spouse or former spouse of the decedent's parent, grandparent, child, sibling, uncle, aunt, niece or nephew. This expanded definition will only apply if the decedent's parent, grandparent, child, sibling, uncle, aunt, niece or nephew was married to the spouse at the date of death of the decedent or the date of death of such spouse.

Lou Ann Linehan, Chairperson