

**One Hundred Seventh Legislature - First Session - 2021**

**Introducer's Statement of Intent**

**LB410**

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**Chairperson: Senator Lou Ann Linehan**

**Committee: Revenue**

**Date of Hearing: February 25, 2021**

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

Under the federal Tax Cuts and Jobs Act of 2017, taxpayers who itemize their deductions on the federal return are limited to a total deduction of \$10,000 for state and local taxes. This limitation is carried over to the Nebraska return. LB410 would allow taxpayers who itemize federally to claim the full amount of itemized deductions reported on the federal return, before any limitation, including the full amount of property taxes paid on their Nebraska income tax return.

**Principal Introducer:** \_\_\_\_\_

**Senator Lou Ann Linehan**