

**One Hundred Ninth Legislature - First Session - 2025**

**Introducer's Statement of Intent**

**LB28**

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**Chairperson: Senator R. Brad von Gillern**

**Committee: Revenue**

**Date of Hearing: March 14, 2025**

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

LB 28 would subtract tipped wages from the federal adjusted gross income of individuals for taxable years beginning on or after January 1, 2025.

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

**Senator Danielle Conrad**