

Senator Rob Clements Update 5-14-2021

The 2021 Legislative session is about over, and I want to describe a few more bills of interest.

Casino Gaming – LB 561 implements the rules for casino gaming passed by voters in 2020. The State Racing and Gaming Commission will be the regulator. The legal age for gaming is 21, and the age for horse racing wagers increases from 19 to 21. Wagers on sporting events may be placed at racetracks, but no betting is allowed on high school sports, youth sports, or Nebraska college teams when they are playing in Nebraska. It allows casinos to offer keno games under the same rules as at other keno locations. It prohibits the use of credit cards to place bets. The penalty for manipulating a game of chance is \$1,000 and one year in jail. LB 561 advanced to the final round with a 39-3 vote.

Tax Policy - LB 432 reduces the top corporate income tax rate over the next four years from 7.81 to 6.84 percent. This will match the rate used for S-Corporations, LLC's, and individuals. We will still be above the rate of most neighboring states. LB 432 also creates a \$2,000 one-time income tax credit for the parent of a child that is stillborn after the 20th week of gestation. This makes up for the loss of the child tax credit and helps with funeral and medical bills.

Social Security - LB 64 begins phasing out the income tax on Social Security benefits starting in 2021. The reduction is 5% in 2021, 20% in 2022, and increasing 10% yearly to 100% in 2030. This will help us be competitive with many other states that do not tax Social Security income and keep retirees in Nebraska.

Gun bill – LB 236 would have allowed counties to authorize permitless concealed carry within the county for those legally able to possess a firearm. An Attorney General opinion determined that the bill may be unconstitutional as written. The county option was removed, and three other provisions were added. LB 236 now provides concealed handgun permit holders with a renewal reminder before expiration, and adds a 30-day grace period to renew the permit after it expires. It also clarifies what is considered a concealed weapon, after a Nebraska court case created uncertainty. A firearm carried out of a store in original packaging will not be considered a concealed weapon.

Feel free to contact me or my staff for assistance, information, or questions on issues. You may reach me at: Senator Robert Clements, State Capitol Room 1120, Lincoln, NE 68509.
Phone: 4024712613, Email: rclements@leg.ne.gov.