

LEGISLATURE OF NEBRASKA  
ONE HUNDRED EIGHTH LEGISLATURE  
FIRST SESSION

**LEGISLATIVE BILL 185**

Introduced by Cavanaugh, J., 9.

Read first time January 09, 2023

Committee:

- 1 A BILL FOR AN ACT relating to the Department of Revenue; to define terms;
- 2 and to require the department to distribute funds to certain
- 3 individuals as prescribed.
- 4 Be it enacted by the people of the State of Nebraska,

1           Section 1. (1) For purposes of this section:

2           (a) Department means the Department of Revenue;

3           (b) Qualified individual means:

4           (i) Any resident individual who filed an individual income tax  
5 return in this state for tax year 2022; and

6           (ii) Any person claimed as a dependent on a resident individual's  
7 income tax return for tax year 2022; and

8           (c) Resident individual has the same meaning as in section  
9 77-2714.01.

10          (2) During fiscal year 2023-24, the department shall distribute five  
11 hundred million dollars directly to qualified individuals as provided in  
12 this section. The distribution shall be in the form of checks. Each  
13 qualified individual shall receive an amount equal to five hundred  
14 million dollars, less the administrative costs incurred by the department  
15 to carry out this section, divided by the total number of qualified  
16 individuals.

17          (3) The department shall mail the check to the qualified  
18 individual's current address as shown on the records of the department.  
19 The department shall also provide a method of application for any  
20 qualified individual who does not have an address on record with the  
21 department or who does not receive a check.

22          (4) For dependents as determined by the department, the check shall  
23 be sent to the head of household for use by the head of household.