From the Secretary

Hello NEMSA Members,

I hope everyone is having a great summer! As I write this I realized the start of school is only a month away. It seems the older I get the faster time goes by. This past weekend I had the pleasure of helping with the Nebraska Statewide EMS Conference. I am a NEMSA representative on that committee, not sure if everyone realizes but Statewide EMS Conference is a separate entity. Several of the same people serve on that committee so it could be easy to assume that it is a NEMSA Conference. The only NEMSA Conferences are: Winter in January and Spring in March. A big Thank You goes out to Carol Gupton and the rest of the Statewide Committee Members and for a great conference. It was a pleasure working with all of them. I had the privilege of meeting some nationally known speakers and hearing them present on a variety of topics. With every class there was a new message. The one that stuck in my mind was “Be the kind of person your dog thinks you are” If you have ever owned a dog you know that in their eyes we are Super-man or Wonder-woman, we are their heroes! We should live everyday making sure that we project an image of being a hero. Make positive choices and be a positive person. Be the person that everyone on your department wants to have as a partner. Pay it forward by sharing your knowledge and experience with the new people, instead of cutting them down or making them feel like they aren’t good enough. After all, the future of each and every department is in the hands of the young members, don’t you want them to be the best that they can be?

The NEMSA Board had a meeting on Thursday July 11th at 7:00 PM. We heard reports from all the Committees, the Conference Committees gave their reports. Sounds like both Winter and Spring will have some great speakers coming. Winter Conference will be January 10-11, 2014 and the Spring Conference will be March 14-16, 2014. So mark your calendars now and plan on attending. The Conference brochures will be available online as soon as everything is finalized for each conference. Just like before you can register and pay online, any questions can be directed to Todd Gallagher or Matt Baker. Their contact information is on the NEMSA Website, www.nemsa.org under the Up Coming Conferences tab. If you are interested in advertising on the NEMSA Website we are offering some great packages, contact Dave Huey who is the 2nd Vice President, his information is under the Contact Us Tab on the website if you would like to know the details.

I will leave you with this:

IF YOU DON’T LIKE SOMETHING, CHANGE IT,
IF YOU CAN’T CHANGE IT, CHANGE YOUR ATTITUDE!
~ Maya Angelo ~

Be Safe,

Pam Stapleman
NEMSA Secretary
Memorial Committee

The Memorial Wall has a new look thanks to generous donations! The new wall was on display for the first time at the Statewide conference in Kearney July 12-14, 2013. The conference participants had similar reactions to the new look with comments of “wow”, “impressive” and “very professional”! These donations also funded a Memorial Booth that will be on exhibit at each conference. The booth displays the NEMSA, Nebraska and United States Flags as well as a picture frame that scrolls the names and pictures of those honored on the Memorial Wall, and an eternal candle.

The Saturday night banquet was opened with posting of the American and Nebraska flags. A special thank you goes out to Katie Hermann, EMT-B and Bill Maendele, Paramedic, both of Kearney, who served as our Color Guard.

A Table of Honor, honoring our fallen brothers and sisters was also present during the banquet. It was positioned under a spot light and the meaning behind each table piece was read before a moment of silence was observed.

We are in the process of locating pictures, dates of birth and death for those previously honored on our wall. Someone from our committee may be contacting your department for this information.

Plans for the NEMSA Winter Conference are well under way! A full memorial service is being planned with a candle lighting ceremony for those who aren’t currently recognized on the wall.

Stacie Roberts has volunteered to help preserve our NEMSA archives! Thank you Stacie! If you like to scrapbook or convert printed material into digital format, we could use your help too. Please help us preserve this valuable history.

If you or your department would like to donate to the memorial project, please contact any Memorial Committee member.

Be sure to check out our new page on the NEMSA website!
Julie Mertens, Chairperson
Hello everyone, I hope your spring is going Great!! The 2013 NEMSA Winter Conference held at the Holiday Inn in Kearney was attended by 293 participants. I thank everyone for their participation and their evaluations. We are currently planning for 2014’s conference and your comments and suggestions are greatly appreciated. We use your evaluations to make this conference the best it can be, from types of classes and instructors you would like to see and the food and entertainment we provide. Without your input it would be much more difficult.

Our main entertainment this year was something new, we had two professional comedians from Omaha, Stephanie Hillier and Jim K. perform for us. Laughs were abundant and the turnout was great.

This years conference was the last for several committee members. Donn Guge from Franklin and Keith Vore from Burwell were track leaders. Jane Vore from Burwell was the Vice-Chair of the Committee and Rita Gallagher was the Conference Chair from Cairo. Everyone of these dedicated volunteers have spent decades and countless hours to make this conference a success! Their leadership and dedication to the EMS community, Winter Conference Committee and to NEMSA will forever be remembered. Just because they are no longer on the committee doesn’t mean they’re done and gone they will still be a valuable resource for our committee, “Thought you were done and gone didn’t YA”, we will still contact them for advice and opinions to continue to provide the best possible education and experience to our participants.

Due to these retirements the committee and the NEMSA board has chosen replacements. I have been chosen to be the Chair of Winter Conference and because of that we chose Arnie Higgins of Lincoln to take over A/V and Nate Koch of Beatrice to assist him. Ryan Simpson of Ord and Michelle Woitalewicz of Farwell are new track leaders and I welcome you all.

I hope everyone has a great spring, I know I’m ready to get outdoors to fish and golf and spend time with friends and family. Remember that the 2014 NEMSA Winter Conference is January 11th and 12th 2014 at the Holiday Inn located in Kearney. Can’t wait to see you all there and keep updated on our website at www.nemsa.org.

Respectfully,
Todd Gallagher
Chair NEMSA Winter Conference Committee
toddgallagher@juno.com
The 34th Annual Nebraska Statewide EMS Conference was held at the Younes Conference Center in Kearney, Nebraska July 12 – 14, 2013.

Over 400 EMS Providers from across the state of Nebraska attended sessions presented by nationally known speakers such as Steve “I’m Not An Ambulance Driver” Berry from Colorado, Eric Clauss from Vanderbilt (middle Tennessee area), the Editor in Chief of JEMS (Journal of Emergency Medical Services) A. J. Heightman of California, and Jon Politis from New York. There were also speakers from the Nebraska Poison Control Center who did a presentation on chemical nerve agents and the state of Nebraska’s EMS & Trauma Program presented an EMS Officer Workshop.

There were over 40 vendors in the exhibit hall – from ambulance companies, to training agencies, helicopter services, hospitals and EMS & Fire equipment companies.

Attendees were able to participate in either a Sand Volleyball Tournament (sponsored by LifeNet) or the annual Greg Chamberlain Memorial Golf Scramble (sponsored by EMS Billing Services) at Buffalo Ridge on Friday night after classes.

The Awards Banquet was on Saturday night of conference followed by a dance with an Omaha band, Red Delicious, performing for the crowd.

The EMS Person of the Year award was given to Jim Wiehn of Humphrey Rescue and the Ansley Volunteer Fire & Rescue Department took home the honor as the EMS Service of the Year. The President’s Award was given to the family of Bob Hanes, the EMT that was killed June 12, 2013 while transporting a patient in the Weeping Water Rescue Squad to a hospital in Lincoln.

The 35th Annual Nebraska Statewide EMS Conference is scheduled for July 11-13, 2014.

Nebraska EMS Success Story ~ Plattsmouth Rescue

By Patti Jo Peterson

**article from The Plattsmouth Journal**

Editor’s note: Since the release of the Cass County EMT assessment performed by PrioriHealth Partners, LLP and covered in The Journal, we have received many comments regarding it and EMT services in the area. The Journal is planning extensive coverage of the issues and concerns, starting with today’s story on Plattsmouth’s EMT Department.

(continued on page 5)
Nebraska EMS Success Story ~ Plattsmouth Rescue *(continued from page 4)*

How is Plattsmouth’s Emergency Medical Services (EMS) department working now that it is a separate entity from the volunteer fire department and has paid paramedics?

“Very successfully,” according to Plattsmouth EMS director Mike Wood.

Major changes in the department were made in April 2010, following the legal separation of the fire and rescue departments in Plattsmouth. “In 2010 we had nine volunteer Emergency Medical Technicians (EMT). Today, we have 12 paramedics, 19 EMTs and five probationary EMTs waiting in the wings.”

Before the separation of the departments, the average response time on the calls the department was able to respond to was 9 minutes. “Today, our average response time, from the time of the call to wheels rolling on the ambulance is 2 minutes and 30 seconds,” Wood said.

Three years ago, 30 percent of the rescue calls were mutual aided to another department due to the lack of manpower, Wood explained. “Today, those make up less than 2 percent of the calls.”

Before less than 10 percent of the calls had Advance Life Support (ALS) available. Today, Plattsmouth citizens have ALS responders available 24 hours a day, seven days a week.

“Paramedics can perform invasive procedures such as IVs or other medical instruments inserted into the patient’s body,” Wood said. “For example, a paramedic can insert a tube into your lungs to help you breathe. They can perform minor surgical procedures in the ambulance in life or death situations and when warranted.”

Regarding cardiac episodes, paramedics are able to interpret an electrocardiogram (EKG) and form a treatment modality, therapeutic method or agent, such as pharmacological and electrotherapy, which involves the physical treatment of a disorder.

“If you’re having a heart attack, a paramedic can pinpoint where this heart attack is and can treat that appropriately,” Wood said.

ALS providers, paramedics, are able to treat patients with a wide range of medications, if necessary. Treatments include medications for cardiac arrest, analgesics and asthma managers. They also carry medications to treat overdoses, hypo/hyperglycemia and nausea to name a few.

According to Metro Community College EMS program director/instructor Peggy Dean, earning a basic Emergency Medical Technician license entails successfully completing 120 classroom hours and eight clinical hours.

To earn a paramedic certification, a person must first be a certified EMT, then complete an additional 750 classroom hours and 700 clinical hours.

EMTs and paramedics must continually update their training, which means more time and money involved to retain either certificate.

*(continued on page 6)*
Nebraska EMS Success Story ~ Plattsmouth Rescue (continued from page 5)

“Modern medicine is one of the fastest advancing technologies,” Wood said. “Every day you see a new advancement in medicine in the news and that is not going to change. It’s not going to stop.”

Wood said having paid staff has increased the accountability factors in the department. “There are educational standards that have to be met. You are required to be on duty at least 24 hours a month. We do annual skills testing and providers are evaluated on their medical skills.”

Dr. Ron Sarno, the department’s overseeing medical director, also schedules “run reviews” with the staff. “He pulls random calls and critiques the calls with us,” Wood said.

There is now also a very clear chain of command in the department, Wood said. “One person makes the decisions and that happens so much faster and so much more efficiently. If we need equipment, we don’t have to have several meetings about it which might take a couple of months. I place the order and it’s done.”

Recruiting has become easier. “There are no residency requirements. You can live anywhere and serve on the squad as long as you are willing to do 24 hours a month. About 50 percent of our volunteer staff lives in Omaha, Bellevue or on Offutt Air Force Base. One volunteer lives in Grand Island and loves to volunteer here,” Wood said.

Some of these recruits travel the distance because they are in medical professions and want to keep their certifications. “Some also want to see a little more action and some just want to be part of a successful team,” he said.

Not every person is cut out to be an emergency medical provider, dealing with trauma patients, many times friends and neighbors in a rural setting.

“It’s important to have a selfless sense of service and a sense of teamwork over self-interest. They need a willingness to commit,” Wood said. “I believe every human being deserves to have someone fight for them whether they are experiencing a heart attack or stroke, or are pinned in a car or their house is on fire. They deserve someone to fight for them when they can’t fight for themselves and not many people have that inside of them.”

Emergency medical providers have to respond to calls at all hours of the day and night and sometimes what they witness is nothing less than utter tragedy.

For what? The reward is self-gratification.

“You have to have a sense that there is something bigger than you. It’s a job that needs to be done, that every human being has a right to,” Wood said. “When somebody is in danger, your problems don’t matter. Right then, this person needs help and you have to set aside everything happening in your life to help this stranger.”

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Area firefighter recognized for 20 years as EMT

By Robert Pore
** article from The Grand Island Independent **

On June 3, 1980, Nick Lammers, now rescue captain for the Wood River Fire Department, and Terry Leslie, a former Emergency Medical Service chief of the Grand Island Fire Department, had just finished their Emergency Medical Technician certification training in Dannebrog when the power went off and they had to move their class outside.

Lammers and Leslie then went back to Wood River, where they found that all of the department’s fire and emergency vehicles were gone.

“We were not really sure what happened,” Lammers said. “We didn’t have Facebook and cellphones and all of that. I started calling around to find out what was happening.”

It was then he learned that Grand Island had been struck by multiple tornadoes and all available fire and emergency medical crews were immediately needed to go to Grand Island to respond to the needs of those impacted by the barrage of twisters that hit the community.

Lammers and Leslie found an old Wood River fire truck that had not been in operation and that “nobody wanted to drive,” Lammers said. With the old fire truck, Lammers and Leslie were off immediately to help in Grand Island.

“That was my first call as an EMT,” Lammers said.

And 33 years later, Lammers is still a firefighter and serving the needs of his community as an emergency medical responder.

Lammers was recently recognized by the Board of Directors of the National Registry of Emergency Medical Technicians (NREMT) for achieving 20 consecutive years as a nationally registered EMT. This distinction is an honor held by few EMTs, according to the organization.

The NREMT serves as the national EMS certification organization by providing a valid, uniform process to assess the knowledge and skills required for competent practice by EMS professionals throughout their careers and by maintaining a registry of certification status.

To maintain his status as a nationally registered EMT, Lammers completed the “most comprehensive recertification program for Emergency Medical Technicians in America” on a biennial basis, according to NREMT.

(continued on page 8)
Area firefighter recognized for 20 years as EMT (continued from page 7)

Not only did Lammers complete courses to refresh his fundamental knowledge and skills, but he also attended a minimum of two hours per month of additional courses to advance his knowledge on new lifesaving skills.

Lammers and his fellow WRFD Paramedic Brian Urbom recently attended advanced airway training in Grand Junction, Colo., and Willow Grove, Pa., respectively.

According to NREMT, by maintaining his nationally registered status and completing regular continuing education courses, Lammers is among the few elite EMTs with the most training in pre-hospital emergency medical care in the nation.

Lammers was nationally registered as a paramedic in 1992 and has been serving the Wood River Fire Department as a volunteer EMT since 1980. He has held the captain’s position since 1990. He has also been an EMS instructor since 1993 and has helped train many of his fellow EMTs in his local department as well as other area fire and rescue agencies.

The tornadoes that struck Grand Island in 1980 caused millions of dollars in property damage, injuring many people. Five lost their lives.

For his first EMT call, Lammers said, the natural disaster was “a little overwhelming.”

Once he and Leslie got to Grand Island, he was assigned to a team of three other firefighters, with him as the medic.

“I was just coming out of school and had been taught all that stuff, but never had a chance to put it into action,” Lammers said.

He said he was always interested in medicine and at one time, early in his life, was thinking of it as a career choice. But growing up on a farm near Ravenna, he chose a career in agriculture, and he continues that work today as an irrigation specialist and technical agronomist for Monsanto.

Becoming an EMT allowed him to pursue his interest in medicine, he said. It was also a way to serve the community.

At the time of his EMT certification in 1980, he was the vo-ag teacher at Wood River High School. But that was the year he left the teaching profession and went to work in the agricultural industry.

Being an EMT is hard and stressful and can take a toll on an individual, Lammers said, but he has gained something in his 33 years of experience.

“There is just a lot of satisfaction in helping people,” he said. “I like working with people. They don’t call you when things are going well. They call you because they have some problems, whether it is a fire or somebody is sick. There is a lot of stress going on in their lives. By being able to help in that
Area firefighter recognized for 20 years as EMT (continued from page 8)

regard, it is that ability to come in and to say to that family that called you for help, ‘Hey, it is OK. We got this,’ and then seeing the relief on those people’s face because you are there to help them.”

There is also stress on the emergency medical responder, as the quickness of their response and ability to provide needed emergency care can be a matter of life and death measured in mere seconds.

Lammers said both training and equipment have improved since he started work as an EMT 33 years ago and response time is quicker.

But the stress is still there.

“A lot of the skills I have now didn’t even exist when I first started,” he said.

And to be on top of those skills he needs to serve the public as an emergency medical responder, it takes continuous training and certification as new training methods and equipment and technology improve continually.

“It is not just the hours you give back to the community, but all the additional training hours you have to do,” Lammers said.

During his years as a volunteer for the Wood River Fire Department, he has also had to balance that with the responsibility of work and family.

“I remember two situations when it was Christmas morning and we were opening gifts and the pager went off,” he said. “But my children grew up with that.”

And, Lammers said, his being a dedicated emergency medical responder may have contributed to two of his daughters going into the medical field — one as an emergency room nurse and the other as a cardiac surgeon.

“They understood what I did,” he said. “I think it may have given them an understanding on what that career field looks like.”

Lammers said he has no plans to step down as an emergency medical responder or firefighter. He said he will continue as long as he can.

And his dedication may be out of necessity.

Lammers said it is getting harder to get people to do the level of skilled volunteer work the community demands.

“We struggle, but we are not unique, as I think every small town around here struggles to maintain (continued on page 10)
Area firefighter recognized for 20 years as EMT (continued from page 9)

staffing for their fire and EMS positions,” Lammers said. “Also, everybody’s lives are a lot busier today as they don’t have as many hours to give to everything. The whole volunteer thing has diminished a little bit as I don’t see that willingness to volunteer like it was 20 or 30 years ago. It is a challenge.”

And despite all of Lammers’ experience, it never gets easier.

“What is unique to most volunteer services is that most of the people we interact with are people we know,” he said. “They are friends, neighbors, relatives, so we are working with people we have some kind of relationship with. It is different when you are in a small community like Wood River.”

But Lammers still believes strongly that there are people out there who in their hearts are ready to serve their community.

“I think most people at some level have a desire to give something back to the community and to the people that they are surrounded with, such as their friends and neighbors,” he said. “This is the perfect opportunity with EMS or as a firefighter.”

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ELECTION TIME IS HERE AGAIN!

If you or anyone you know is interested in running for an office with the Nebraska Emergency Medical Services Association (NEMSA) please contact:

Dave Huey at ddhuey@hotmail.com or Tanya Faye rneeded@yahoo.com.

The positions being elected this year are:

- 2nd Vice President
- Treasurer
- Board Member at Large

A bio about the person with a maximum of 250 words and a photo need to be submitted by December 31, 2013.

Voting will be done electronically. An e-mail address will be needed. If you have not updated your e-mail address with the membership chairman, you need to do so as soon as possible.
Tax Modernization Committee Hearings

We wanted to make you all aware of the public hearings being held by the Tax Modernization Committee. As you recall from last session, the legislature has embarked on a comprehensive review of Nebraska’s tax policy. We have been given some early information about those parameters (see below) and we are sharing them with you so you are aware of the possible proposals that might be introduced in 2014.

It is never too soon to become conversant in these matters. The Governor and certain business interests have committed to radically changing our tax structure so it is imperative that we be vigilant in our monitoring and collaborating with others to prevent poor tax policy that will burden the members.

Here is the schedule of the statewide hearings:
• September 23rd, 4:00 p.m. - Harms Advanced Technology Center, Western NE Community College, Scottsbluff, NE
• September 24th, 1:30 p.m. - South Campus Auditorium, Midlands CC, 601 W. State Farm Rd, North Platte, NE
• September 26th, 1:30 p.m. - Lifelong Learning Center, Northeast CC, Norfolk, NE
• October 17th, 1:30 p.m. - South Omaha Campus, Metro CC, Omaha, NE
• October 18th, 10:00 a.m. - Room 1113, State Capitol, Lincoln, NE

Tax Options Under Review:

Property Tax Options

Property Tax Issue Number 1. Agricultural land property taxes.
Statement of the Issue. Owners of Nebraska agricultural land pay a higher effective property tax rate than owners of this asset in other states.

Policy Options:
1. Reduce agricultural land value.
   1 A. Reduce current percentage of value from 75% of market to a lower percentage.
   1 B. Value agricultural land using the value approach used in other states in our region. This approach is an income capitalization approach. This could involve choosing a capitalization rate which lowers the value from current levels.

Property Tax Issue Number 2.
Statement of the Issue. NE’s state and local revenue system is more reliant on property taxes than the national average.

Policy Options
2. Reduce property taxes use by increasing state aid funding from sales tax, or income tax for
   2 A. Schools
   2 B. Counties
   2 C. Cities.
   2 D. Community colleges.
   2 E. Give local governments authority to use other tax sources, including sales tax.
      2. E 1. Schools
      2. E 2. Counties (counties currently have this option, but in a limited fashion)

Cities already have the option to use sales tax, and have been given authority to ask voters for a higher rate & higher use.

(continued on page 12)
Tax Modernization Committee Hearings *(continued from page 11)*

**Tax Options Under Review:**

**Property Tax Issue Number 3.**  
Statement of the Issue. Homeowners and businesses pay property tax effective rates that are higher than the national average.

Policy Options.  
3. Direct property tax relief to taxpayers using these options.  
   3. A. Increase funding of current property tax credit from current 115 million, or redirect these funds to be distributed through other property tax relief options mechanisms, including granting an income tax credit for property taxes paid, or  
   3. B. Create a “circuit breaker” program, which provides credit against income tax liability for property tax payments on homes when tax payments exceed a predetermined percent of household income. (5% is a recommended level of excess burden. A lower threshold of 4% would impact more taxpayers) The existing homestead exemption program for the elderly would reduce the number of households benefiting from this policy, and the cost of this option.  
3. C. Create a “circuit breaker” program for farm owner operators with a structure similar to 3 B, including the use of an income tax credit.

**Property Tax Issue Number 4.**  
Statement of the Issue. Businesses, including farm operators and other business persons pay personal property taxes on business equipment, unlike their competitors in several other nearby states. This imposes a cost on businesses, particularly start up business, which they would not experience in other states.

Policy Options.  
4 A. Give income tax credits for property tax paid on agricultural and business personal property value.  
4 B. Exempt all business equipment from personal property tax.  
4 C. Exempt a portion of each taxpayers personal property value from taxation.

**Property Tax Issue Number 5.**  
Statement of the Issue. Property ownership has become concentrated. Property value-based taxes are paid at the same rate of tax for all taxpayers, despite large differences between the amount of property owned.

Policy Option  
5. A. Impose a higher rate of property tax on owners of larger amounts of property value. This would require a constitutional amendment.

**Sales Tax Options**

**Sales Tax Issue Number 1.**  
Statement of the Issue: The Nebraska Comprehensive Tax Study of 1988 (“The Syracuse Study”) recommended exempting business and farm purchases of materials, machinery and equipment. Nebraska exempts farm machinery and equipment but not repair or replacement parts. Nebraska also exempts manufacturing machinery and equipment, as well as repair and replacement parts. Non-manufacturing businesses are not exempt on these purchases.
Tax Modernization Committee Hearings *(continued from page 12)*

**Tax Options Under Review:**

**Policy Options:**
1. Fully implement these recommendations.
   1 A. Exempt farm repair and replacement parts.
   1 B. Expand the manufacturing machinery and equipment exemption to all businesses, not just manufacturing businesses.

**Sales Tax Issue Number 2.**
Statement of the Issue: Many sales tax exemptions have been in place for decades. Some of these exemptions may no longer be needed or no longer make sense. Nebraska should have a methodical process for reviewing sales tax exemptions.

**Policy Options:**
2. Develop a system to ensure periodic review of sales tax exemptions.
   2 A. Amend all sales tax exemptions to include a sunset date. This will require the Legislature to review and, if appropriate, reauthorize the exemptions every x years.
   2 B. Amend certain sales tax exemptions to include a sunset and require review every x years.

**Sales Tax Issue Number 3.**
Statement of the Issue: The Nebraska Comprehensive Tax Study of 1988 (“The Syracuse Study”) recommended taxing personal or “consumer” services.

**Policy Options:**
3. Implement these recommendations.
   3 A. Expand the sales tax base by taxing certain consumer services.

**Individual Income Tax Options**

**Income Tax Issue Number 1.**
Statement of the Issue: Nebraska’s income tax rates for the four income brackets (2.46%, 3.51%, 5.01% and 6.84%) are approximately in the middle compared to other states with an income tax, but neighboring states South Dakota and Wyoming have no income tax at all and Colorado uses a single flat rate.

**Policy Options:**
1. Reduce income tax rates.
   1 A. Reduce each bracket rate by some amount (e.g. 0.5%) to provide overall relief.
   1 B. Reduce the top rate only to below 6.0% to make us look more competitive
   1 C. Adjust the rates and brackets to provide relief (e.g. LB970)
   1 D. Index the brackets for inflation to avoid “bracket creep.”

**Income Tax Issue Number 2.**
Statement of the Issue: A total of 30 states exempted all Social Security income from taxation in 2011. 14 states tax some Social Security income - eight states, including NE, follow federal law & six states provide their own taxation method.

*(continued on page 14)*
Tax Modernization Committee Hearings *(continued from page 13)*

**Tax Options Under Review:**

There is no tax if your benefits are less than $25,000 for a single filer and $32,000 if you are married filing joint. If you are above those amounts, 50% of the benefits are taxable. If you are above $34,000 single filer and $44,000 married filing joint, then 85% are taxable.

**Policy Options:**

1. Provide tax relief to senior citizens on their Social Security income.
   - 1 A. Exempt all Social Security benefits from income tax.
   - 1 B. Exempt all Social Security benefits for filers with an income below $62,000 for married filing joint and $57,000 for all other filers.
   - 1 C. Exempt more Social Security benefits by raising the federal thresholds for Nebraska purposes to $30,000 single filer and $37,000 married filing joint at 50%; and to $40,000 single filer and $50,000 married filing joint at 85%.

**Income Tax Issue Number 3.**

Statement of the Issue: Capital gains (other than on the sale of a residence) are generally fully taxable at the federal level regardless of how long the assets were held, but they are taxed at lower rates than ordinary income. Nebraska taxes most capital gains at the same rate as ordinary income and provides a special, one-time exclusion for a limited number of taxpayers in certain situations.

**Policy Options:**

3. Change Nebraska’s taxation of most capital gains to match the federal treatment.
   - 3 A. Tax all capital gains, regardless of how long the assets were held, at a rate lower than the highest marginal rate of 6.84%.
   - 3 B. Eliminate the one-time special exclusion to offset revenue lost from 4A.
   - 3 C. Eliminate the one-time special exclusion but continue taxing capital gains the same as ordinary income.

**Corporate Income Tax Options**

**Corporate Tax Issue Number 1.**

Statement of the Issue: Nebraska taxes C corporations using two brackets and rates - 5.58% on the first $100,000 of taxable income 7.81% for all income above that amount. Nebraska’s rates are relatively high compared to other states and neighboring states South Dakota and Wyoming do not impose a corporate income tax.

**Policy Options:**

1. Nebraska should reduce its corporate income tax.
   - 1 A. Increase the first threshold amount from $100,000 to $250,000.
   - 1 B. Change to a single bracket and rate.
   - 1 C. Increase the first threshold and/or lower the top rate to no more than the top individual income tax rate of 6.84%.
   - 1 D. Index the brackets for inflation if the two brackets are retained.