

## Income/Franchise:

### Nebraska DOR Summarizes New Law Involving QIP and R&D Deductions and Mobile Workforces

*2024 Nebraska Legislative Changes*, Neb. Dept. of Rev. (9/6/24). The Nebraska Department of Revenue issued a summary of state income tax law changes from 2024, including legislation [see L.B. 1023, signed by gov. 4/23/24, and *State Tax Matters*, Issue 2024-18, for more details on this new law] that provides:

**URL:** <https://revenue.nebraska.gov/about/2024-nebraska-legislative-changes>

**URL:** [https://nebraskalegislature.gov/bills/view\\_bill.php?DocumentID=55302](https://nebraskalegislature.gov/bills/view_bill.php?DocumentID=55302)

**URL:** [https://dhub.deloitte.com/Newsletters/Tax/2024/STM/240503\\_8.html](https://dhub.deloitte.com/Newsletters/Tax/2024/STM/240503_8.html)

1. Enhanced deductions for some costs of qualifying business assets (*i.e.*, qualified property or qualified improvement property (QIP) under Internal Revenue Code section 168) and research and development expenditures in response to now-expired provisions under the federal Tax Cuts and Jobs Act;
2. Income tax liability and withholding requirements for some nonresident individuals; and
3. “Convenience of the employer” rule revisions.

Please contact us with any questions.

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