



Hundredth Legislature - First Session - 2007
Committee Statement
LB 264

Hearing Date: January 19, 2007
Committee On: Revenue

Introducer(s): (Hudkins, 21)

Title: Adopt the Volunteer Emergency Responders Incentive Act and provide for an income tax credit

Roll Call Vote – Final Committee Action:

- Advanced to General File
 - Advanced to General File with Amendments
 - Indefinitely Postponed
-

Vote Results:

6	Yes	Senators Burling, Dierks, Janssen, Preister, Raikes and White
0	No	
0	Present, not voting	
2	Absent	Senators Cornett and Langemeier

Proponents:

Senator Carol Hudkins
Michael Dwyer

William Lundy

Bob Rose

Tom Hamernik

Dale Tedder
James Templar

Bruce Beins

Jerry Stilmock

Opponents:
None

Representing:

Introducer
Nebraska Volunteer Fire Fighters Association,
Arlington, NE Fire Department
York Fire Department,
Nebraska State Volunteer Firefighters
Edgar Fire, Clay County Emergency
Management, Nebraska Assoc. of Co. Officials
Clarkson Volunteer Fire Department, Nebraska
State Volunteer Firefighters Association,
Legislative Committee
Bellevue Volunteer Fire Department
Gering Volunteer Fire Department, Scottsbluff
County Mutual Aid Association
Nebraska EMS Association,
Republican City Fire and Rescue
Nebraska State Volunteer Firefighters Assn.

Representing:

Neutral:

None

Representing:

Summary of purpose and/or changes:

LB 264 would have amended section 77-2715.07 to grant a \$500 refundable individual income tax credit for individuals who qualify as active emergency responders, active rescue squad members, or active volunteer firefighters. The qualifications were established by sections 1 through 5 of the bill. Essentially, the individuals were to be approved by the authority in control of a volunteer fire department and meet criteria based points awarded for certain service, training and other activities to receive the credit.

The bill would have been operative for tax years beginning on or after January 1, 2008.

Explanation of amendments, if any:

Senator Ray Janssen, Chairperson