



**Hundredth Legislature - First Session - 2007**  
**Committee Statement**  
**LB 325**

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**Hearing Date:** January 31, 2007  
**Committee On:** Revenue

**Introducer(s):** (Speaker Flood)  
**Title:** Repeal business child care income tax credits

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**Roll Call Vote – Final Committee Action:**

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

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**Vote Results:**

7	Yes	Senators Burling, Cornett, Janssen, Langemeier, Preister, Raikes and White
0	No	
0	Present, not voting	
1	Absent	Senator Dierks

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**Proponents:**  
Senator Mike Flood  
Doug Ewald

**Representing:**  
Introducer, at the request of the Governor  
Department of Revenue

**Opponents:**  
John Cederberg  
Sarah Ann Lewis

**Representing:**  
Himself  
Voices for Children in Nebraska

**Neutral:**  
None

**Representing:**

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**Summary of purpose and/or changes:**

LB 325 would have repealed outright section 77-27,222. This section grants employers a tax credit for providing child care for employees. The amendatory sections in the bill struck references to the tax credit in the insurance premium tax sections (77-908); the individual income tax sections (77-2715.07); estate and trust income tax sections (77-2717); corporate income tax sections (77-2734.03); and the financial institutions deposit tax sections (77-3806).

**Explanation of amendments, if any:**

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**Senator Ray Janssen, Chairperson**

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