



**Hundredth Legislature - First Session - 2007**  
**Committee Statement**  
**LB 512**

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**Hearing Date:** February 8, 2007  
**Committee On:** Revenue

**Introducer(s):** (Fulton)  
**Title:** Provide 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, Dierks, Janssen, Preister, Raikes and White
0	No	
0	Present, not voting	
1	Absent	Senator Langemeier

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**Proponents:**

Senator Tony Fulton  
June Pederson  
Robert Courtney  
Patrick Henry  
Frank Velinsky

**Representing:**

Introducer  
Lincoln Area Agency on Aging  
AARP Nebraska  
Nebraska Aging Legislative Coalition, AARP  
NE Chapter, National Private Duty Association

**Opponents:**

None

**Representing:**

**Neutral:**

None

**Representing:**

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

LB 512 would have amended section 77-2715.07 to increase the child and dependent care tax credit in cases where a dependent is eligible for medical assistance under section 68-915. This means the dependent is Medicaid eligible.

LB 512 would have enacted a new subdivision of the subsection to provide that if the federal AGI is greater than \$29,000, and a dependent is eligible for medical assistance under section 68-915, the credit was to be 100 percent of the federal credit. It would have been nonrefundable. If

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federal AGI is \$29,000 or less and the taxpayer has such a dependent, the credit would have been 100 percent of the federal credit and refundable.

The bill was to be operative for tax years beginning on or after January 1, 2007.

**Explanation of amendments, if any:**

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**Senator Ray Janssen, Chairperson**