

LEGISLATURE OF NEBRASKA  
ONE HUNDREDTH LEGISLATURE  
FIRST SESSION  
**LEGISLATIVE BILL 264**

Introduced By: Hudkins, 21  
Read first time: January 10, 2007  
Committee: Revenue

A BILL

1 FOR AN ACT relating to emergency responders; to amend section  
2 77-2715.07, Revised Statutes Cumulative Supplement, 2006; to  
3 adopt the Volunteer Emergency Responders Incentive Act; to  
4 provide for an income tax credit as prescribed; to provide  
5 an operative date; and to repeal the original section.  
6 Be it enacted by the people of the State of Nebraska,

1           Section 1. Sections 1 to 5 of this act shall be known and  
2 may be cited as the Volunteer Emergency Responders Incentive Act.

3           Sec. 2. For purposes of the Volunteer Emergency Responders  
4 Incentive Act:

5           (1) Active emergency responder means a person who has been  
6 approved by the duly constituted authority in control of a volunteer  
7 department as a volunteer member of the department who is performing  
8 service as both a firefighter and on a rescue squad in the protection  
9 of life, health, or property from fire or other emergency, accident,  
10 illness, or calamity in connection with which the services of such  
11 volunteer department are required and whose services and activities  
12 during a year of service meet the minimum requirements for  
13 qualification as an active member of his or her volunteer department  
14 as established by section 3 of this act;

15           (2) Active rescue squad member means a person who has been  
16 approved by the duly constituted authority in control of a volunteer  
17 department as a volunteer member of the department who is performing  
18 service as part of a rescue squad in the protection of life or health  
19 from emergency, accident, illness, or calamity in connection with  
20 which the services of such volunteer department are required and  
21 whose services and activities during a year of service meet the  
22 minimum requirements for qualification as an active member of his or  
23 her volunteer department as established by section 3 of this act;

24           (3) Active volunteer firefighter means a person who has  
25 been approved by the duly constituted authority in control of a  
26 volunteer department as a volunteer member of the department who is  
27 performing service as a firefighter in the protection of life or

1 property from fire or other emergency, accident, or calamity in  
2 connection with which the services of such volunteer department are  
3 required and whose services and activities during a year of service  
4 meet the minimum requirements for qualification as an active member  
5 of his or her volunteer department as established by section 3 of  
6 this act;

7 (4) Standard criteria for qualified active service means  
8 the minimum annual service requirements for the qualification of a  
9 volunteer member of a volunteer department as an active emergency  
10 responder, active rescue squad member, or active volunteer  
11 firefighter so as to allow such person a refundable credit to be  
12 applied against his or her state income tax liability; and

13 (5) Volunteer department means any volunteer fire  
14 department or volunteer first-aid, rescue, ambulance, or emergency  
15 squad or volunteer fire company, association, or organization serving  
16 any city, village, or rural or suburban fire protection district by  
17 providing fire protection or emergency response services for the  
18 purpose of protecting human life, health, or property.

19 Sec. 3. (1) The standard criteria for qualified active  
20 service shall be based on a total of one hundred possible points per  
21 year. A person must accumulate at least fifty points out of the  
22 possible one hundred points during a year of service in order to  
23 qualify as an active emergency responder, active rescue squad member,  
24 or active volunteer firefighter. Points shall be awarded as provided  
25 in this section.

26 (2) A fixed amount of twenty-five points shall be awarded  
27 to a person for responding to ten percent of the emergency response

1 calls which are (a) dispatched from his or her assigned station or  
2 company during a year of service and (b) relevant to the appropriate  
3 duty category of the person. An emergency response call means any  
4 dispatch involving an emergency activity that an emergency responder,  
5 rescue squad member, or volunteer firefighter is directed to do by  
6 the chief of the fire department, the chief of the ambulance service,  
7 or the person authorized to act for the chief. No points shall be  
8 awarded for responding to less than ten percent of the emergency  
9 response calls.

10 (3) For participation in training courses, a maximum total  
11 of not more than twenty-five points may be awarded on the following  
12 basis:

13 (a) For courses under twenty hours duration, one point  
14 shall be awarded per two hours in the course, with a maximum of five  
15 points awarded per course;

16 (b) For courses of twenty hours but less than forty-one  
17 hours duration, five points shall be awarded, plus one point awarded  
18 for each hour after the first twenty hours in the course, with a  
19 maximum of ten points awarded per course; and

20 (c) For courses over forty hours duration, fifteen points  
21 shall be awarded per course.

22 (4) For participation in drills, one point shall be awarded  
23 per drill, with a maximum total of not more than twenty points. Each  
24 drill shall last at least two hours. Drills means regular monthly  
25 drills used for instructional and educational purposes, as well as  
26 mock emergency response exercises to evaluate the efficiency or  
27 performance by the personnel of a volunteer department.

1           (5) For attendance at an official meeting of the volunteer  
2 department or mutual aid organization, one point shall be awarded per  
3 meeting, with a maximum total of not more than ten points.

4           (6) A fixed award of ten points shall be awarded for  
5 completion of a term in one of the following elected or appointed  
6 positions: (a) An elected or appointed position defined in the  
7 volunteer department's constitution or bylaws; (b) an elected or  
8 appointed position of a mutual aid organization; or (c) an elected  
9 office of the Nebraska State Volunteer Firefighter's Association or  
10 other organized associations dealing with emergency response services  
11 in Nebraska.

12           (7) For participation in activities of fire prevention  
13 communicated to public, open house, speaking engagements on behalf of  
14 the volunteer department, presenting fire or rescue equipment at a  
15 parade or other public event, attendance at the Nebraska State  
16 Volunteer Firefighter's Association annual meeting, attendance at a  
17 meeting of a governing body of a city, village, or rural or suburban  
18 fire protection district on behalf of the department, or other  
19 activities related to emergency services not covered in this  
20 subsection, one point shall be awarded per activity, but no more than  
21 one point shall be awarded per day, with a maximum total of not more  
22 than ten points.

23           (8) Activities which may qualify a person to receive points  
24 in more than one of the categories described in subsections (2)  
25 through (7) of this section shall only be credited in one category.

26           Sec. 4. (1) Each volunteer department serving a city,  
27 village, or rural or suburban fire protection district shall designate

1 one member of the department to serve as the certification  
2 administrator. The designation of such individual as the  
3 certification administrator shall be confirmed and approved by the  
4 governing body of such city, village, or rural or suburban fire  
5 protection district. It shall be the duty of the certification  
6 administrator to keep and maintain records on the activities of all  
7 volunteer members and award points for such activities based upon the  
8 standard criteria for qualified active service.

9 (2) Each volunteer member shall be provided by the  
10 certification administrator with notice of the total points he or she  
11 has accumulated during each six-month period during each year. No  
12 later than thirty days following the end of each year of service, the  
13 certification administrator shall forward to the governing body of  
14 the city, village, or rural or suburban fire protection district a  
15 written report specifying the name of each volunteer member of the  
16 volunteer department, the number of points accumulated by each  
17 volunteer during the year of service, and the names and those  
18 volunteers who have qualified as active emergency responders, active  
19 rescue squad members, or active volunteer firefighters. At the time  
20 of the filing of the report, each volunteer member of the department  
21 whose name does not appear on the list of qualified volunteers shall  
22 be informed of such fact in writing by the certification  
23 administrator by mailing the same by first-class United States mail,  
24 postage prepaid to the last-known address of such volunteer member.

25 (3) The governing body of the city, village, or rural or  
26 suburban fire protection district shall approve and certify the list  
27 of those volunteers who have qualified as active emergency

1 responders, active rescue squad members, or active volunteer  
2 firefighters by February 10 of the following year.

3 Sec. 5. Each city, village, or rural or suburban fire  
4 protection district shall file with the Department of Revenue a  
5 certified list of those volunteers who have qualified as active  
6 emergency responders, active rescue squad members, or active  
7 volunteer firefighters for the immediately preceding year of service  
8 no later than February 15.

9 Sec. 6. Section 77-2715.07, Revised Statutes Cumulative  
10 Supplement, 2006, is amended to read:

11 77-2715.07. (1) There shall be allowed to qualified resident  
12 individuals as a nonrefundable credit against the income tax imposed  
13 by the Nebraska Revenue Act of 1967:

14 (a) A credit equal to the federal credit allowed under  
15 section 22 of the Internal Revenue Code; and

16 (b) A credit for taxes paid to another state as provided in  
17 section 77-2730.

18 (2) There shall be allowed to qualified resident individuals  
19 against the income tax imposed by the Nebraska Revenue Act of 1967:

20 (a) For returns filed reporting federal adjusted gross  
21 incomes of greater than twenty-nine thousand dollars, a nonrefundable  
22 credit equal to twenty-five percent of the federal credit allowed  
23 under section 21 of the Internal Revenue Code of 1986, as amended;

24 (b) For returns filed reporting federal adjusted gross  
25 income of twenty-nine thousand dollars or less, a refundable credit  
26 equal to a percentage of the federal credit allowable under section 21  
27 of the Internal Revenue Code of 1986, as amended, whether or not the

1 federal credit was limited by the federal tax liability. The  
2 percentage of the federal credit shall be one hundred percent for  
3 incomes not greater than twenty-two thousand dollars, and the  
4 percentage shall be reduced by ten percent for each one thousand  
5 dollars, or fraction thereof, by which the reported federal adjusted  
6 gross income exceeds twenty-two thousand dollars;

7 (c) A refundable credit for individuals who qualify for an  
8 income tax credit as an owner of agricultural assets under the  
9 Beginning Farmer Tax Credit Act for all taxable years beginning or  
10 deemed to begin on or after January 1, 2001, under the Internal  
11 Revenue Code of 1986, as amended; and a refundable credit as provided  
12 in section 77-5209.01 for individuals who qualify for an income tax  
13 credit as a qualified beginning farmer or livestock producer under the  
14 Beginning Farmer Tax Credit Act for all taxable years beginning or  
15 deemed to begin on or after January 1, 2006, under the Internal  
16 Revenue Code of 1986, as amended;

17 (d) A refundable credit for individuals who qualify for an  
18 income tax credit under the Nebraska Advantage Microenterprise Tax  
19 Credit Act or the Nebraska Advantage Research and Development Act;  
20 ~~and~~

21 (e) A refundable credit equal to eight percent of the  
22 federal credit allowed under section 32 of the Internal Revenue Code  
23 of 1986, as amended; and -

24 (f) A refundable credit of five hundred dollars for each  
25 individual who qualifies as an active emergency responder, active  
26 rescue squad member, or active volunteer firefighter under the  
27 Volunteer Emergency Responders Incentive Act.



1           (3) There shall be allowed to all individuals as a  
2 nonrefundable credit against the income tax imposed by the Nebraska  
3 Revenue Act of 1967:

4           (a) A credit for personal exemptions allowed under section  
5 77-2716.01; and

6           (b) A credit for contributions to certified community  
7 betterment programs as provided in the Community Development  
8 Assistance Act. Each partner, each shareholder of an electing  
9 subchapter S corporation, each beneficiary of an estate or trust, or  
10 each member of a limited liability company shall report his or her  
11 share of the credit in the same manner and proportion as he or she  
12 reports the partnership, subchapter S corporation, estate, trust, or  
13 limited liability company income.

14           (4) There shall be allowed as a credit against the income  
15 tax imposed by the Nebraska Revenue Act of 1967:

16           (a) A credit to all resident estates and trusts for taxes  
17 paid to another state as provided in section 77-2730; and

18           (b) A credit to all estates and trusts for contributions to  
19 certified community betterment programs as provided in the Community  
20 Development Assistance Act.

21           (5) There shall be allowed to all business firms as a credit  
22 against the income tax imposed by the Nebraska Revenue Act of 1967 a  
23 credit as provided in section 77-27,222.

24           Sec. 7. This act becomes operative for taxable years  
25 beginning or deemed to begin on or after January 1, 2008, under the  
26 Internal Revenue Code of 1986, as amended.

27           Sec. 8. Original section 77-2715.07, Revised Statutes

1 Cumulative Supplement, 2006, is repealed.