



Hundredth Legislature - First Session - 2007  
**Introducer's Statement of Intent**  
**LB 531**

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**Chairperson:** Ray Janssen  
**Committee:** Revenue  
**Date of Hearing:** February 8, 2007

The following constitutes the reasons for this bill and the purposes which are sought to be accomplished thereby:

LB 531 would allow a refundable income tax credit of 5,000 for small businesses with 25 full-time equivalent employees or fewer who provide health insurance coverage and pay a portion of the cost of the plan.

**Principal Introducer:** \_\_\_\_\_  
**Senator Danielle Nantkes**