



Hundredth Legislature - Second Session - 2008  
**Introducer's Statement of Intent**  
**LB 891**

---

**Chairperson:** Ray Janssen  
**Committee:** Revenue  
**Date of Hearing:** January 31, 2008

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

LB 891 would allow a nonrefundable income tax credit equal to 20% of the amount expended by a taxpayer for any specialized medical equipment or supplies or home modification. Such equipment, supplies or home modification shall assist in independent life functions and allow the taxpayer or his or her spouse or dependent to remain in the home.

The credit shall not exceed \$1,500.

**Principal Introducer:**

\_\_\_\_\_  
**Senator Tim Gay**