

ONE HUNDRED FIRST LEGISLATURE - FIRST SESSION - 2009
COMMITTEE STATEMENT
LB487

Hearing Date: Thursday February 12, 2009
Committee On: Revenue
Introducer: Dubas
One Liner: Adopt the Volunteer Emergency Responders Incentive Act and provide an income tax credit

Roll Call Vote - Final Committee Action:
Indefinitely postponed

Vote Results:

Aye: 8 Senators Adams, Cornett, Dierks, Friend, Hadley, Loudon, Utter, White
Nay:
Absent:
Present Not Voting:

Proponents:

Senator Annette Dubas
Bruce Beins

Ann Fiala

Tom Hamernik

Joe Vandennack
Kyle Ienn
Michael Dwyer
Lynn Rex

Representing:

Introducer
Republican City Fire & Rescue, Nebraska EMS Association
Ainsworth Fire Department, Brown County Ambulance Association
Clarkson Volunteer Fire Department, NE State Volunteer Firemens Assn.
Yutan Volunteer Fire Department
Ralston Fire Dept., Nebraska Fire Chiefs Association
Arlington Volunteer Fire Department
League of Nebraska Municipalities

Opponents:

Representing:

Neutral:

Representing:

Summary of purpose and/or changes:

LB 487 would have created the Volunteer Emergency Responders Incentive Act.

Section 2 defined active emergency responder; active rescue squad member; active volunteer firefighter; standard criteria for qualified active service; and volunteer department.

Section 3 described the manner in which points may be earned. Points are earned against the standard criteria for qualified active service. Points are then available towards a refundable income tax credit.

Section 4 provided for the designation and duties of a certification administrator and directs the governing body of the city, village, or rural, or suburban fire protection district to approve and certify the list of those volunteers who have qualified as active emergency responders, active rescue squad members, or active volunteer firefighters by February 10 of the following calendar year.

Section 5 directed the city, village, or rural, or suburban fire protection district to file with the Department of Revenue a certified list of those volunteers who have qualified under the Act.

Section 6 amended Section 77-2715.07 and added a new section which would grant a refundable credit of \$500 for the tax year for which an individual qualifies as an active emergency responder, active rescue squad member, or active volunteer firefighter under the Volunteer Emergency Responders Incentive Act.

Abbie Cornett, Chairperson