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## ONE HUNDRED FIRST LEGISLATURE

FIRST SESSION

LEGISLATIVE RESOLUTION 165

Introduced by Friend, 10; Fulton, 29.

PURPOSE: The purpose of this interim study is to examine issues related to the adoption of a corporate and individual income tax credit scholarship program as contemplated by LB 67 (Friend), which was introduced in 2009 and referred to the Revenue Committee of the Legislature. The study shall include, but not be limited to: An analysis of the fiscal impact of such a program; an analysis of enrollment patterns in public and private schools; an analysis of recent trends in private school attrition rates and the economic factors related thereto; and an analysis of the potential cost savings for state and local taxpayers and the State of Nebraska from adopting such a program.

NOW, THEREFORE, BE IT RESOLVED BY THE MEMBERS OF THE ONE HUNDRED FIRST LEGISLATURE OF NEBRASKA, FIRST SESSION:

1. That the Education and Revenue Committees of the Legislature shall be designated to conduct a joint interim study to carry out the purposes of this resolution.

2. That the committees shall upon the conclusion of their study make a report of their findings, together with their recommendations, to the Legislative Council or Legislature.

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