



**One Hundred First Legislature - First Session - 2009**  
**Introducer's Statement of Intent**  
**LB 138**

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**Chairperson:** Abbie Cornett  
**Committee:** Revenue  
**Date of Hearing:** February 25, 2009

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

LB 138 includes in Section 77-2715.07 of the Nebraska Income Tax Credit Statute, language which allows individuals who are Full Time Public School Teachers in Kindergarten through Grade 12 classrooms, a \$1,000 refundable tax credit for all taxable years beginning on or after January 1, 2009.

LB 138 includes in Section 77-2715.07 of the Nebraska Income Tax Credit Statute, language which allows individuals who are Part Time Public School Teachers in Kindergarten through Grade 12 classrooms, a tax credit equal to \$1,000 multiplied by the percentage representing the individual's portion of full time employment as a public school teacher for all taxable years beginning on or after January 1, 2009.

**Principal Introducer:** \_\_\_\_\_  
**Senator Bill Avery**