

ONE HUNDRED FOURTH LEGISLATURE - SECOND SESSION - 2016
COMMITTEE STATEMENT
LB886

Hearing Date: Wednesday February 03, 2016
Committee On: Revenue
Introducer: Davis
One Liner: Adopt the Volunteer Emergency Responders Incentive Act and provide income tax credits

Roll Call Vote - Final Committee Action:
Advanced to General File

Vote Results:

Aye: 8 Senators Brasch, Davis, Gloor, Harr, Scheer, Schumacher, Smith, Sullivan

Nay:

Absent:

Present Not Voting:

Verbal Testimony:

Proponents:

Senator Al Davis
John Hansen
Micheal Dwyer
Lori Panko
Jessica Kolterman
Joel Johnson
Jerry Stilmock

Darren Garrean
Richard Lombardi

Opponents:

Neutral:

Representing:

Introducer
Nebraska Farmer's Union
Nebraska Volunteer Firefighters' Association
Cook Rescue Squad
Nebraska Farm Bureau Federation
Former State Senator, Kearney, NE
Nebraska State Volunteer Firefighters, Nebraska Fire Chiefs Association
Nebraska Professional Firefighters Association
Nebraska Emergency Medical Services

Representing:

Representing:

Summary of purpose and/or changes:

LB 886 will create the Volunteer Emergency Responders Incentive Act. This Act will create a \$250 refundable tax credit for volunteer emergency responders who meet the stated criteria.

LB 886 uses a point system already in place to track the level of involvement of volunteers. The city, village, or rural or suburban fire protection district will certify the list of those volunteers who have qualified as active emergency responders, active rescue squad members, or active firefighters. This list will be filed with the Department of Revenue.

Furthermore, the Act provides that the tax refund is available the second taxable year in which the volunteer is included on such list.

This Act also adds a new section to the tax refund statutes in 77-2715.07 to grant a refundable credit of \$250 for the tax year for which an individual volunteer qualifies as an active emergency responder, active rescue squad member, or

active firefighter under the Volunteer Emergency Responders Incentive Act.

Mike Gloor, Chairperson