

ONE HUNDRED SIXTH LEGISLATURE - FIRST SESSION - 2019
COMMITTEE STATEMENT
LB222

Hearing Date: Friday February 01, 2019
Committee On: Revenue
Introducer: Albrecht
One Liner: Change the Volunteer Emergency Responders Incentive Act

Roll Call Vote - Final Committee Action:
Advanced to General File with amendment(s)

Vote Results:

Aye: 8 Senators Briese, Crawford, Friesen, Groene, Kolterman, Lindstrom,
Linehan, McCollister

Nay:

Absent:

Present Not Voting:

Oral Testimony:

Proponents:

Senator Joni Albrecht
Micheal Dwyer
Jerry Stilmock

Representing:

Introducer
Nebraska Firefighter
Nebraska State Volunteer Firefighter Association,
Nebraska Fire Chiefs Association

Opponents:

Representing:

Neutral:

Lynn Rex

Representing:

League of Nebraska Municipalities

Summary of purpose and/or changes:

LB222 would require the certification administrator of a county, city, village or rural or suburban fire protection district to provide each volunteer member with a notice of the number of points accumulated during the first 6 months of the calendar year. The accumulation of points is based upon the standard criteria for qualified active service. The notification will be provided no later than July 15 of each year.

The certification administrator shall provide each volunteer member with a written certification stating the total number of points accumulated by the volunteer member during the immediately preceding calendar year of service. The certification will indicate whether the volunteer member has qualified as an active emergency responder, active rescue squad member, or active volunteer firefighter for such year. This certification will be provided no later than February 1 of each year and may be sent electronically or by mail.

The certification administrator will file with the Department of Revenue, no later than February 15, a certified list of volunteer members who qualify for the tax credit. The volunteer member that qualifies for the tax credit will include a copy of the certification of eligibility to his or her income tax return.

LB222 has an operative date of January 1, 2020. I am not sure how this operative date fits within the new provisions of the bill to notify the volunteer member no later than July 15 of each year.

Explanation of amendments:

The amendment provides that the certification administrator shall also send a copy of the certified list to the governing body of the county, city, village or rural or suburban fire protection district in addition to sending it to the Department of Revenue.

Lou Ann Linehan, Chairperson