

**ONE HUNDRED SIXTH LEGISLATURE - FIRST SESSION - 2019**  
**COMMITTEE STATEMENT**  
**LB477**

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**Hearing Date:** Wednesday February 13, 2019  
**Committee On:** Revenue  
**Introducer:** Vargas  
**One Liner:** Provide an income tax exemption for Segal AmeriCorps Education Awards

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

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**Vote Results:**

<b>Aye:</b>	7	Senators Briese, Crawford, Friesen, Kolterman, Lindstrom, Linehan, McCollister
<b>Nay:</b>	1	Senator Groene
<b>Absent:</b>		
<b>Present Not Voting:</b>		

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**Oral Testimony:**

**Proponents:**

Meg Mandy  
Matt Clough  
Stephanie Mueller  
Megan Moslander  
Jamie Moore

**Representing:**

Senator Vargas - Introducer  
Self  
ServeNebraska  
College Possible  
ServeNebraska

**Opponents:**

**Representing:**

**Neutral:**

Carra Thompson

**Representing:**

Nebraska Supreme Court

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**Summary of purpose and/or changes:**

The bill creates an exclusion from individual income tax for amounts received as a Segal AmeriCorps Education Award, to the extent such amount is included in adjusted gross income. The exclusion is available for taxable years beginning or deemed to begin on or after January 1, 2020.

After completing a term of service, AmeriCorps members are eligible to receive the Segal AmeriCorps Education Award to pay education costs at qualified institutions of higher education, for educational training, or to repay qualified student loans. The current maximum award is \$5,920.00 as of October 1, 2017.

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Lou Ann Linehan, Chairperson