

Legislature - First Session - 2019

Introducer's Statement of Intent

LB222

Chairperson: Senator Lou Ann Linehan

Committee: Revenue

Date of Hearing: February 01, 2019

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

The Volunteer Emergency Responders Incentive Act was created in 2016 to award a \$250 refundable tax credit for volunteer emergency responders who meet certain criteria.

LB 222 would amend language in the Volunteer Emergency Responders Incentive Act to simplify the administration of the tax credit.

LB 222 would:

1. simplify the Certification Administrator's responsibility to provide volunteer members with written certification of the points they have accumulated and whether or not they qualify as active emergency responders,
2. remove unnecessary duties of counties, cities, villages, or rural or suburban fire protection districts with volunteer emergency responder departments,
3. direct the Certification Administrator of each volunteer department to file with the Department of Revenue a certified list of those volunteer members who have qualified as active emergency responders, and
4. direct the volunteer member to include a copy of the certification received from the Certification Administrator with his or her income tax return.

Principal Introducer: _____

Senator Joni Albrecht