

**Legislature - First Session - 2019**

**Introducer's Statement of Intent**

**LB69**

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**Chairperson: Senator Lou Ann Linehan**

**Committee: Revenue**

**Date of Hearing: January 23, 2019**

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

LB 69 creates an annual tax credit for Nebraskans who provide care in their own home to another person who is mentally or physically unable to care for themselves.

It would be available to those whose income is less than 400% of the federal poverty level and who reside and provide care to an individual at least six months of the year. The individual being cared for would need to have an income of less than 200% of the federal poverty level.

The tax credit would be refundable to those caregivers whose income is less than 200% of the federal poverty level and would be nonrefundable to those caregivers whose income is between 200 and 400% of the federal poverty level.

**Principal Introducer:** \_\_\_\_\_

Senator Matt Hansen, M.