

ONE HUNDRED SEVENTH LEGISLATURE

FIRST SESSION

**LEGISLATIVE RESOLUTION 162**

Introduced by Stinner, 48.

PURPOSE: The purpose of this resolution is to examine the School Readiness Tax Credit Act.

This study shall include, but is not limited to, an examination of the following:

(1) The number of tax credits claimed pursuant to the School Readiness Tax Credit Act;

(2) Whether the School Readiness Tax Credit Act incentivizes child care employees to remain in the child care industry;

(3) Whether the School Readiness Tax Credit Act incentivizes child care providers to become enrolled under the Step Up to Quality Child Care Act;

(4) Barriers that prevent child care employees and child care providers from claiming tax credits pursuant to the School Readiness Tax Credit Act; and

(5) How the amount of the tax credit currently available relates to education, professional development, and work experience requirements.

NOW, THEREFORE, BE IT RESOLVED BY THE MEMBERS OF THE ONE HUNDRED SEVENTH LEGISLATURE OF NEBRASKA, FIRST SESSION:

1. That the Revenue Committee of the Legislature shall be designated to conduct an interim study to carry out the purposes of this resolution.

2. That the committee shall upon the conclusion of its study make a report of its findings, together with its recommendations, to the Legislative Council or Legislature.