

LEGISLATURE OF NEBRASKA  
ONE HUNDRED NINTH LEGISLATURE  
FIRST SESSION

**LEGISLATIVE BILL 115**

Introduced by Ballard, 21; Bosn, 25; Bostar, 29.

Read first time January 10, 2025

Committee: Revenue

- 1 A BILL FOR AN ACT relating to the Volunteer Emergency Responders
- 2 Incentive Act; to amend section 77-3105, Revised Statutes Cumulative
- 3 Supplement, 2024; to increase the amount of the income tax credit;
- 4 to change qualification criteria; and to repeal the original
- 5 section.
- 6 Be it enacted by the people of the State of Nebraska,

1           **Section 1.** Section 77-3105, Revised Statutes Cumulative Supplement,  
2 2024, is amended to read:

3           77-3105 (1) The certification administrator of the volunteer  
4 department shall file with the Department of Revenue a certified list of  
5 those volunteer members who have qualified as active emergency  
6 responders, active rescue squad members, or active volunteer firefighters  
7 for the immediately preceding calendar year of service no later than  
8 February 15. The certification administrator shall also send a copy of  
9 such certified list to the governing body of the county, city, village,  
10 or rural or suburban fire protection district. Such copy may be sent  
11 electronically or by mail.

12           (2) Each volunteer member on the list described in subsection (1) of  
13 this section shall receive a refundable credit against the income tax  
14 imposed by the Nebraska Revenue Act of 1967 in an amount equal to one  
15 thousand ~~two hundred fifty~~ dollars for any ~~beginning with the second~~  
16 taxable year in which such volunteer member is included on such list. The  
17 volunteer member shall claim the credit by including a copy of the  
18 certification received under subsection (3) of section 77-3104 with the  
19 volunteer member's state income tax return.

20           **Sec. 2.** Original section 77-3105, Revised Statutes Cumulative  
21 Supplement, 2024, is repealed.