

COMMITTEE STATEMENT

LB 1351

HEARING DATE: February 17, 2000

COMMITTEE ON: Revenue

TITLE: (Landis) Provide a deduction from income for child care wages

ROLL CALL VOTE – FINAL COMMITTEE ACTION

Advanced to General File

Advanced to General File with Amendments

Indefinitely Postponed

Vote Results:

7	Yes	Senators Bohlke, Coordsen, Dierks, Hartnett, Landis, Redfield and Wickersham
0	No	
0	Present, not voting	
1	Absent	Senator Raikes

PROPOSERS

Senator David Landis
Jerry Shoecraft
Cindy Johnson
Ann Hawley
Diane Spellman
Richard Hoppe

REPRESENTING

Introducer
Lincoln City Council
Lincoln City Council
KinderCare
Herself
Jerry Shoecraft

OPPOSERS

REPRESENTING

NEUTRAL

REPRESENTING

SUMMARY OF PURPOSE AND/OR CHANGES:

LB 1351 would have amended section 77-2716 to provide an adjustment to federal AGI for Nebraska tax purposes. The bill would have allowed Nebraska individual taxpayers to exclude the amount paid as wages to child care workers that are above the average wage for child care workers in the region where the program was located. The calculation was to be made by comparing wages paid by the taxpayer to the regional average times the full time equivalent employment at the taxpayer's facility. The exclusion was to be the difference between the two.

EXPLANATION OF AMENDMENTS, IF ANY:

Senator William R. Wickersham, Chairman

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