



**Ninety-Ninth Legislature - Second Session - 2006**  
**Committee Statement**  
**LB 988**

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**Hearing Date:** January 25, 2006  
**Committee On:** Revenue

**Introducer(s):** (Preister, Dw. Pedersen, Foley)  
**Title:** Provide an income tax credit for teachers

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**Roll Call Vote – Final Committee Action:**

Advanced to General File  
Advanced to General File with Amendments  
X Indefinitely Postponed

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**Vote Results:**

7	Yes	Senators Baker, Connealy, Cornett, Janssen, Landis, Raikes and Redfield
1	No	Senator Preister
0	Present, not voting	
0	Absent	

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**Proponents:**  
Senator Don Preister  
Herb Schimek  
Mitch Rowley

**Representing:**  
Introducer  
NE State Education Association  
Nebraska Catholic Conference

**Opponents:**  
None

**Representing:**

**Neutral:**  
None

**Representing:**

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**Summary of purpose and/or changes:**

LB 988 would have amended section 77-2715.07 to create a \$500 income tax credit for persons employed as certified teachers in a Nebraska-accredited school. The credit was refundable and available to both resident and non-resident taxpayers. It was to be operative for tax years beginning on or after January 1, 2006.

**Explanation of amendments, if any:**

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**Senator David Landis, Chairperson**

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