



**Hundredth Legislature - First Session - 2007
Committee Statement
LB 431**

Hearing Date: March 9, 2007
Committee On: Revenue

Introducer(s): (Friend)
Title: Provide an income tax credit for certain educational expenses

Roll Call Vote – Final Committee Action:

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

Vote Results:

7	Yes	Senators Burling, Cornett, Dierks, Janssen, Preister, Raikes and White
0	No	
0	Present, not voting	
1	Absent	Senator Langemeier

Proponents:
Senator Mike Friend
Jeff Wilmes
Tisha D. Hewitt
Christopher Righter
Timothy R. Bastian
Nicole Nessen

Representing:
Introducer
Nebraska Federation of Catholic School Parents
St. James School & Family Association
Himself
Himself
Herself

Opponents:
Herb Schimek
Virgil Horne

Representing:
Nebraska State Education Association
Lincoln Public Schools

Neutral:
None

Representing:

Summary of purpose and/or changes:

LB 431 would have amended section 77-2715.07 (individual income tax credits) to grant a new refundable credit to resident individuals equal to ten percent of the costs of tuition, books, fees, and transportation for each dependent attending a public or private school. The maximum credit was \$250 for each kindergarten through sixth grade student and \$500 for each student in grades seven through twelve. The school was to be located in the state and may not discriminate on the

basis of race, color or national origin and may not inflict corporal punishment. It was also required to fulfill the school term requirements of 79-211.

The bill was to be operative for tax years 2007 and beyond.

Explanation of amendments, if any:

Senator Ray Janssen, Chairperson