

# **One Hundred Fifth Legislature - Second Session - 2018**

## **Introducer's Statement of Intent**

### **LB760**

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**Chairperson: Senator Jim Smith**

**Committee: Revenue**

**Date of Hearing: January 17, 2018**

The following constitutes the reasons for this bill and the purposes which are sought to be accomplished thereby:

In 2016 LB 886 was passed by the Nebraska Legislature. That bill created the Volunteer Emergency Responders Incentive Act which provides an income tax credit for qualified active volunteer emergency responders, rescue squad members, and firefighters that serve a city, village, or rural or suburban fire protection district. This bill inadvertently left out volunteers serving a county. LB 760 would include volunteers serving a county and provides a mechanism for them to apply for the income tax credit that was originally intended in LB 886.

**Principal Introducer:** \_\_\_\_\_

Senator Dan Hughes