

LEGISLATURE OF NEBRASKA
ONE HUNDRED SIXTH LEGISLATURE
FIRST SESSION

LEGISLATIVE BILL 222

Introduced by Albrecht, 17.

Read first time January 14, 2019

Committee: Revenue

1 A BILL FOR AN ACT relating to the Volunteer Emergency Responders
2 Incentive Act; to amend sections 77-3104 and 77-3105, Reissue
3 Revised Statutes of Nebraska; to change and eliminate provisions
4 relating to notice, reporting, the approval and certification of
5 volunteer members who are eligible for a tax credit, and the
6 claiming of the tax credit; to provide an operative date; and to
7 repeal the original sections.
8 Be it enacted by the people of the State of Nebraska,

1 Section 1. Section 77-3104, Reissue Revised Statutes of Nebraska, is
2 amended to read:

3 77-3104 (1) Each volunteer department serving a county, city,
4 village, or rural or suburban fire protection district shall designate
5 one member of the department to serve as the certification administrator.
6 The designation of such individual as the certification administrator
7 shall be confirmed and approved by the governing body of such county,
8 city, village, or rural or suburban fire protection district. The
9 certification administrator shall keep and maintain records on the
10 activities of all volunteer members and award points for such activities
11 based upon the standard criteria for qualified active service.

12 (2) No later than July 15 of each year, the The certification
13 administrator shall provide each volunteer member with notice of the
14 total points he or she has accumulated during the first six months of the
15 current calendar year of service. ~~each six-month period during each year.~~
16 ~~No later than thirty days following the end of each calendar year of~~
17 ~~service, the certification administrator shall forward to the governing~~
18 ~~body of the county, city, village, or rural or suburban fire protection~~
19 ~~district a written report specifying the name of each volunteer member of~~
20 ~~the volunteer department, the number of points accumulated by each~~
21 ~~volunteer during the year of service, and the names of those volunteers~~
22 ~~who have qualified as active emergency responders, active rescue squad~~
23 ~~members, or active volunteer firefighters. At the time of the filing of~~
24 ~~the report, the certification administrator shall notify each volunteer~~
25 ~~member of the department whose name does not appear on the list of~~
26 ~~qualified volunteers of such fact in writing by mailing the notification~~
27 ~~by first-class United States mail, postage prepaid, to the last-known~~
28 ~~address of such volunteer member.~~

29 (3) No later than February 1 of each year, the certification
30 administrator shall provide each volunteer member with a written
31 certification stating the total number of points accumulated by the

1 volunteer member during the immediately preceding calendar year of
2 service and whether the volunteer member has qualified as an active
3 emergency responder, active rescue squad member, or active volunteer
4 firefighter for such year. Such certification may be sent electronically
5 or by mail.

6 ~~(3) The governing body of the county, city, village, or rural or~~
7 ~~suburban fire protection district shall approve and certify the list of~~
8 ~~those volunteers who have qualified as active emergency responders,~~
9 ~~active rescue squad members, or active volunteer firefighters by February~~
10 ~~10 of the following calendar year.~~

11 Sec. 2. Section 77-3105, Reissue Revised Statutes of Nebraska, is
12 amended to read:

13 77-3105 (1) The certification administrator of the volunteer
14 department ~~Each county, city, village, or rural or suburban fire~~
15 ~~protection district~~ shall file with the Department of Revenue a certified
16 list of those volunteer members ~~volunteers~~ who have qualified as active
17 emergency responders, active rescue squad members, or active volunteer
18 firefighters for the immediately preceding calendar year of service no
19 later than February 15.

20 (2) ~~Each~~ For taxable years beginning or deemed to begin on or after
21 January 1, 2017, under the Internal Revenue Code of 1986, as amended,
22 ~~each~~ volunteer member on the list described in subsection (1) of this
23 section shall receive a refundable credit against the income tax imposed
24 by the Nebraska Revenue Act of 1967 in an amount equal to two hundred
25 fifty dollars beginning with the second taxable year in which such
26 volunteer member is included on such list. The volunteer member shall
27 claim the credit by including a copy of the certification received under
28 subsection (3) of section 77-3104 with the volunteer member's state
29 income tax return.

30 Sec. 3. This act becomes operative on January 1, 2020.

31 Sec. 4. Original sections 77-3104 and 77-3105, Reissue Revised

1 Statutes of Nebraska, are repealed.