

**One Hundred Eighth Legislature - Second Session - 2024**

**Introducer's Statement of Intent**

**LB937**

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**Chairperson: Senator Lou Ann Linehan**

**Committee: Revenue**

**Date of Hearing: January 25, 2024**

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

LB937 creates the Caregiver Tax Credit Act which provides a nonrefundable tax credit to family caregivers who incur eligible expenditures for the care and support of an eligible family member.

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

**Senator Eliot Bostar**