

AMENDMENTS TO LB1131

Introduced by Revenue.

1 1. Strike original section 2 and insert the following new section:

2 Sec. 2. (1) For taxable years beginning or deemed to begin on or
3 after January 1, 2027, under the Internal Revenue Code of 1986, as
4 amended, there shall be allowed refundable credits against the income tax
5 imposed by the Nebraska Revenue Act of 1967 as follows:

6 (a) Two hundred forty thousand dollars of tax credits to be
7 distributed equally among qualifying domestic violence and sexual assault
8 programs run by tribal governments;

9 (b) One hundred fifty thousand dollars of tax credits to be
10 distributed to a statewide coalition representing nonprofit organizations
11 that have an affiliation agreement with the Department of Health and
12 Human Services to provide services to victims of domestic abuse under the
13 Protection from Domestic Abuse Act;

14 (c) One million forty-four thousand dollars of tax credits to be
15 distributed equally to entities described in subdivisions (a) and (b) of
16 this subsection and any other nonprofit organizations that operate a
17 shelter for victims of domestic violence or human trafficking; and

18 (d) One million five hundred sixty-six thousand dollars of tax
19 credits to be distributed to entities described in subdivisions (a) and
20 (b) of this subsection and any other nonprofit organizations that operate
21 a shelter for victims of domestic violence or human trafficking as
22 follows:

23 (i) One million two hundred fifty-two thousand eight hundred dollars
24 of tax credits to be distributed based on the population of the program
25 or service area as shown by the latest federal decennial census or as
26 determined by the department if such census data is not available; and

27 (ii) Three hundred thirteen thousand two hundred dollars of tax

1 credits to be distributed based on the square miles of the program or
2 service area.

3 (2) The department shall distribute all of the credits allowed under
4 the Domestic Violence and Human Trafficking Service Providers Tax Credit
5 Act each calendar year.

6 (3) For purposes of this section:

7 (a) Department means the Department of Revenue;

8 (b) Nonprofit organization means an organization organized under
9 section 501(c)(3) of the Internal Revenue Code of 1986, as amended; and

10 (c) Tribal has the same meaning as in section 71-914.02.

11 2. On page 3, line 11, strike "department" and insert "Department of
12 Revenue"; and in line 15 strike "department" and insert "Department of
13 Revenue".