

AMENDMENTS TO LB803

(Amendments to E & R amendments, ER174)

Introduced by Bostar, 29.

1 1. Insert the following new section:

2 **Sec. 24.** Section 2, Legislative Bill 901, One Hundred Ninth
3 Legislature, Second Session, 2026, is amended to read:

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

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

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

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

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

26 (i) One million two hundred fifty-two thousand eight hundred dollars

1 of tax credits to be distributed based on the population of the program
2 or service area as shown by the latest federal decennial census or as
3 determined by the department if such census data is not available; and

4 (ii) Three hundred thirteen thousand two hundred dollars of tax
5 credits to be distributed based on the square miles of the program or
6 service area.

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

10 (3) For purposes of this section:

11 (a) Department means the Department of Revenue;

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

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

15 2. Renumber the remaining sections and correct internal references
16 accordingly.

17 3. Correct the operative date and repealer sections so that the
18 section added by this amendment becomes operative on January 1, 2027.