

**ONE HUNDRED NINTH LEGISLATURE - FIRST SESSION - 2025**  
**COMMITTEE STATEMENT**  
**LB391**

---

**Hearing Date:** Thursday January 30, 2025  
**Committee On:** Revenue  
**Introducer:** Murman  
**One Liner:** Adopt the Give to Enable Scholarship Act and provide for certain income tax adjustments

---

**Roll Call Vote - Final Committee Action:**  
Advanced to General File with amendment(s)

---

**Vote Results:**

**Aye:** 8 Senators von Gillern, Bostar, Dungan, Ibach, Jacobson, Kauth, Murman, Sorrentino

**Nay:**

**Absent:**

**Present Not Voting:**

---

**Testimony:**

**Proponents:**

Senator Dave Murman  
Stacy Pfeifer  
Edison McDonald

**Representing:**

Opening Presenter  
State Treasurer's Office  
The Arc of Nebraska

**Opponents:**

**Representing:**

**Neutral:**

**Representing:**

\* ADA Accommodation Written Testimony

---

**Summary of purpose and/or changes:**

LB391 adopts the Give to Enable Scholarship Act (Act). The Act has two primary component parts, creation of the Give to Enable Scholarship Fund (Fund) and the Give to Enable Scholarship Program (Program). The State Treasurer administers both.

The Fund consists of private donations from individuals and entities to provide funding for the Program. No General Funds will be used and the principal of the Fund can only be used for investment purposes.

The Program begins on January 1, 2026, at which time qualified individuals may submit an application every year from January 1st to June 1st. If approved, an account will be created and funded by April 1st of the following year. The State Treasurer has broad discretion on approving and funding accounts.

Section-by-Section Summary:



Section 1: Names the Give to Enable Scholarship Act (Act)

Section 2: Provides definitions for the Act

Section 3: Establishes the Give to Enable Scholarship Fund (Fund) and places administration of the Fund with the State Treasurer. The State Treasurer will accept all private donations to the Fund and no General Funds will be used. The principal of the fund can only be used for investment purposes.

Section 4: Creates the Give to Enable Scholarship Program (Program) with a starting date of January 1, 2026. The State Treasurer will administer the Program by managing the application process for individuals and by creating and funding accounts for qualified individuals. Applications will be accepted from January 1st to June 1st of each year. If the application is approved, an account will be created and funded by April 1 of the following year. The State Treasurer may approve as many applications as funding allows each year and has discretion to fund the accounts by no less than the minimum required to open such accounts.

Section 5: Authorizes the State Treasurer to adopt and promulgate rules and regulations to carry out the Act.

Section 6: Amends section 77-2716(8)(b) to add contributions to the Fund under the Act as deductions to income for income tax purposes.

Section 7: Repealer.

---

**Explanation of amendments:**

AM 187 is a white-copy amendment that strikes and replaces the original sections as follows. It changes the name of the act to "Give to Enable Support Act." AM 187 also changes the name of the Program and the Fund to harmonize with the name change of the Act, and harmonizes the change in the name of the Act and Fund in section 77-2716(8)(b). The amendment also removes the prohibition on using the principal of the Fund for purposes other than investment.

---

R. Brad von Gillern, Chairperson

