

**One Hundred Ninth Legislature - First Session - 2025**

**Introducer's Statement of Intent**

**LB115**

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**Chairperson: Senator R. Brad von Gillern**

**Committee: Revenue**

**Date of Hearing: January 24, 2025**

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

This bill would amend the Volunteer Emergency Responders Incentive Act by increasing the refundable income tax credit from \$250 annually to \$1,000. The legislation also provides that the tax credit is available in the taxable year in which the volunteer qualifies for the credit. Current law provides that the credit is available only after a volunteer qualified for two years and, thereafter, each year in which the volunteer first responder qualifies.

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

**Senator Beau Ballard**