

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

**Introducer's Statement of Intent**

**LB391**

---

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

**Committee: Revenue**

**Date of Hearing: January 30, 2025**

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

LB 391 allows for the creation of a scholarship fund for Enable savings plans, creates a tax deduction for individuals and entities who contribute to the scholarship fund, and allows an employer making a matching contribution to take advantage of the deduction.

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

**Senator Dave Murman**