

March 23, 1981

LB 197

upon us to do this at this time. I would like to note that it was advanced to the floor by the committee unanimously without any amendments and there also was no opposition at the committee hearing on the bill and I would urge your support in advancing LB 197. Thank you.

SENATOR CLARK PRESIDING

SENATOR CLARK: Senator Lamb.

SENATOR LAMB: Mr. President, members, a question of Senator Kilgarin please.

SENATOR CLARK: Senator Kilgarin.

SENATOR LAMB: Does this differentiate between rich elderly citizens and poor elderly citizens?

SENATOR KILGARIN: Absolutely, Senator Lamb. I did send out that informational packet. It is listed there. First of all, you have to be over 65 years old. There are income limits and they are all listed here. They are based on whether you are single or married or one of you is 65 and your spouse is under 65, all the provisions are set forth very, very clearly in the Internal Revenue Code. It is definitely geared toward the very low income. I could give you the specific amounts if you would like a copy of that.

SENATOR LAMB: Thank you, I am cowed already.

SENATOR CLARK: Senator Marsh.

SENATOR MARSH: Mr. Chairman and members of the Legislature, I rise to support LB 197. As you all are aware or should be aware, when Nebraska's income tax went into effect, it was very clearly drawn so that federal credit lines would not make a difference on the state income tax. We now have become aware that we are discriminating against our senior citizens especially those who are low income. This is a way to make a step forward to help equalize in this particular area so that fifty percent of the federal credit line for those who come under the low income guidelines will have some credit on their state income tax in Nebraska. I urge your advancement of LB 197.

SENATOR CLARK: An amendment on the desk.

CLERK: Mr. President, Senator Newell moves to amend the bill. (Read Newell amendment found on page 1072, Legislative Journal.)

SENATOR CLARK: Senator Newell.