

# One Hundred Seventh Legislature - Second Session - 2022

## Introducer's Statement of Intent

**LB1272**

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**Chairperson: Senator Lou Ann Linehan**

**Committee: Revenue**

**Date of Hearing: February 16, 2022**

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

The purpose of this bill is to assist law enforcement agencies across Nebraska in attempting to recruit and retain law enforcement officers. Law enforcement agencies across Nebraska have seen a noticeable drop in applicants to become law enforcement officers.

The bill provides a tax credit for law enforcement officers based on years of service:

--less than 5 years the officer would receive a \$250 tax credit

--5-10 years the officer would receive a \$500 tax credit

--10-15 years the officer would receive a \$750 tax credit

--15-20 years the officer would receive a \$1000 tax credit

--20-25 years the officer would receive a \$1500 tax credit

--Over 30 years the officer would receive a \$2500 tax credit

The bill also provides a tuition waiver for law enforcement officers. The officer would receive a 100% tuition waiver when attending a community college, state university, or state college.

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

**Senator Steve Halloran**