One Hundred Eighth Legislature - First Session - 2023

Introducer's Statement of Intent

LB447	7
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Chairperson: Senator Lou Ann Linehan

Committee: Revenue

Date of Hearing: February 08, 2023

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

LB447, The First Responder Recruitment and Retention Act establishes an income tax deduction for retired professional firefighters for health insurance premiums.

Additionally, the legislation provides a tuition waiver to any state university, state college, or community college for an associate or baccalaureate degree program related to their professional field for fulltime professional firefighters in good standing with their department.

LB447 also establishes a tuition waiver to any state university, state college, or community college for an associate or baccalaureate degree program for any dependent of a fulltime professional firefighter or law enforcement officer in good standing with their department if the dependent enters into an agreement with the State of Nebraska to remain a resident of Nebraska for five years after the conclusion of the waiver period.

Principal Introducer:	
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	Senator Eliot Rostar