

LEGISLATURE OF NEBRASKA
ONE HUNDRED SIXTH LEGISLATURE
FIRST SESSION

LEGISLATIVE BILL 590

Introduced by Briese, 41.

Read first time January 23, 2019

Committee: Health and Human Services

1 A BILL FOR AN ACT relating to child care; to amend sections 71-1962,
2 77-3603, and 77-3605, Reissue Revised Statutes of Nebraska, and
3 section 43-2606, Revised Statutes Cumulative Supplement, 2018; to
4 change provisions relating to the Nebraska Early Childhood
5 Professional Record System; to harmonize provisions; and to repeal
6 the original sections.

7 Be it enacted by the people of the State of Nebraska,

1 Section 1. Section 43-2606, Revised Statutes Cumulative Supplement,
2 2018, is amended to read:

3 43-2606 (1) The Department of Health and Human Services shall adopt
4 and promulgate rules and regulations for mandatory training requirements
5 for providers of child care and school-age-care programs. Such
6 requirements shall include preservice orientation and at least four hours
7 of annual inservice training. All child care programs required to be
8 licensed under section 71-1911 shall show completion of a preservice
9 orientation approved or delivered by the department prior to receiving a
10 provisional license.

11 (2) Beginning January 1, 2020, the department shall use the Nebraska
12 Early Childhood Professional Record System created under section 71-1962
13 to (a) document the training levels of staff in specific child care
14 settings to assist parents in selecting optimal care settings and (b)
15 verify minimum training requirements of employees of a program defined in
16 section 71-1910 ~~The department shall initiate a system of documenting the~~
17 ~~training levels of staff in specific child care settings to assist~~
18 ~~parents in selecting optimal care settings.~~

19 (3) The training requirements shall be designed to meet the health,
20 safety, and developmental needs of children and shall be tailored to the
21 needs of licensed providers of child care programs. Preservice
22 orientation and the training requirements for providers of child care
23 programs shall include, but not be limited to, information on sudden
24 unexpected infant death syndrome, shaken baby syndrome, and child abuse.

25 (4) The department shall provide or arrange for training
26 opportunities throughout the state and shall provide information
27 regarding training opportunities to all providers of child care programs
28 at the time of registration or licensure, when renewing a registration,
29 or on a yearly basis following licensure.

30 (5) Each provider of child care and school-age-care programs
31 receiving orientation or training shall provide his or her social

1 security number to the department.

2 (6) The department shall review and provide recommendations to the
3 Governor for updating rules and regulations adopted and promulgated under
4 this section at least every five years.

5 Sec. 2. Section 71-1962, Reissue Revised Statutes of Nebraska, is
6 amended to read:

7 71-1962 (1) Not later than March 1, 2014, the State Department of
8 Education shall create and operate the Nebraska Early Childhood
9 Professional Record System. The system shall be designed in order to:

10 (a) Establish a data base of Nebraska's early childhood education
11 workforce;

12 (b) Verify educational degrees and professional credentials held and
13 relevant training completed by employees of participating applicable
14 child care and early childhood education programs; and

15 (c) Provide such information to the Department of Health and Human
16 Services for use in evaluating applications to be rated at a step above
17 step one under section 71-1959.

18 (2) When an applicable child care or early childhood education
19 program participating in the quality rating and improvement system
20 developed pursuant to section 71-1955 applies under section 71-1959 to be
21 rated at a step above step one, the child care or early childhood
22 education program shall report the educational degrees and professional
23 credentials held and relevant training completed by its child care and
24 early childhood education employees to the Nebraska Early Childhood
25 Professional Record System for the program to be eligible for a quality
26 scale rating above step one.

27 (3) Beginning January 1, 2020, a program as defined in section
28 71-1910 shall maintain a provider profile in the Nebraska Early Childhood
29 Professional Record System, and each employee of such program shall
30 report his or her educational degrees and professional credentials held,
31 relevant training completed, and work history to the Nebraska Early

1 Childhood Professional Record System.

2 (4) ~~(3)~~ Any child care or early childhood education provider
3 residing or working in Nebraska may report his or her educational degrees
4 and professional credentials held, relevant training completed, and work
5 history to the Nebraska Early Childhood Professional Record System.

6 (5) ~~(4)~~ The State Department of Education shall develop a
7 classification system for all employees of applicable child care and
8 early childhood education programs listed in the Nebraska Early Childhood
9 Professional Record System. The classification system shall be based on
10 the employees' educational degrees and professional credentials held,
11 relevant training completed, and work history and shall be made up of
12 four levels, with level one being the least qualified and level four
13 being the most qualified. The minimum qualification for an employee to be
14 classified as level one shall be a Child Development Associate Credential
15 or a one-year certificate or diploma in early childhood education or
16 child development. The classification system shall be used for purposes
17 of the tax credit granted in section 77-3605.

18 Sec. 3. Section 77-3603, Reissue Revised Statutes of Nebraska, is
19 amended to read:

20 77-3603 For purposes of the School Readiness Tax Credit Act:

21 (1) Child means an individual who is five years of age or less;

22 (2) Child care and education provider means a person who owns or
23 operates an eligible program;

24 (3) Department means the Department of Revenue;

25 (4) Eligible program means an applicable child care and early
26 childhood education program as defined in section 71-1954 that has
27 applied to participate in the quality rating and improvement system
28 developed under the Step Up to Quality Child Care Act and has been
29 assigned a quality scale rating;

30 (5) Eligible staff member means an individual who is employed with
31 an eligible program for at least six months of the taxable year and who

1 is listed in the Nebraska Early Childhood Professional Record System and
2 classified as provided in subsection (5) ~~(4)~~ of section 71-1962. Eligible
3 staff member does not include certificated teaching and administrative
4 staff employed by programs established pursuant to section 79-1104; and

5 (6) Quality scale rating means the rating of an eligible program
6 under the Step Up to Quality Child Care Act which is expressed in terms
7 of steps, with step one being the lowest rating and step five being the
8 highest rating.

9 Sec. 4. Section 77-3605, Reissue Revised Statutes of Nebraska, is
10 amended to read:

11 77-3605 (1) An eligible staff member may apply to the department to
12 receive a refundable tax credit against the income tax imposed by the
13 Nebraska Revenue Act of 1967. The amount of the credit shall be based on
14 the eligible staff member's classification under subsection (5) ~~(4)~~ of
15 section 71-1962 as follows:

16 Eligible Staff Member's Classification	Tax Credit
17 Level Four	\$1,500
18 Level Three	\$1,250
19 Level Two	\$750
20 Level One	\$500

21 (2) An eligible staff member shall apply for the credit provided in
22 this section by submitting an application to the department with the
23 following information:

24 (a) The eligible staff member's name and place of employment;

25 (b) An attestation form provided by the Nebraska Early Childhood
26 Professional Record System verifying the level at which the eligible
27 staff member is classified under subsection (5) ~~(4)~~ of section 71-1962;
28 and

29 (c) Any other documentation required by the department.

30 (3) Subject to subsection (4) of this section, if the department
31 determines that the eligible staff member qualifies for tax credits under

1 this section, it shall approve the application and certify the amount of
2 credits approved to the eligible staff member.

3 (4) The department shall consider applications in the order in which
4 they are received and may approve tax credits under this section in any
5 taxable year until the aggregate limit allowed under subsection (1) of
6 section 77-3606 has been reached.

7 (5) The credit provided in this section shall be available for
8 taxable years beginning or deemed to begin on or after January 1, 2017,
9 and before January 1, 2022, under the Internal Revenue Code of 1986, as
10 amended.

11 (6) For taxable years beginning or deemed to begin on or after
12 January 1, 2018, and before January 1, 2022, under the Internal Revenue
13 Code of 1986, as amended, the Tax Commissioner shall adjust the credit
14 amounts provided for in subsection (1) of this section by the percentage
15 change in the Consumer Price Index for All Urban Consumers, as prepared
16 by the United States Department of Labor, Bureau of Labor Statistics, for
17 the twelve-month period ending on August 31 of the year preceding the
18 taxable year.

19 Sec. 5. Original sections 71-1962, 77-3603, and 77-3605, Reissue
20 Revised Statutes of Nebraska, and section 43-2606, Revised Statutes
21 Cumulative Supplement, 2018, are repealed.