

**One Hundred Seventh Legislature - Second Session - 2022**

**Introducer's Statement of Intent**

**LB868**

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**Chairperson: Senator Lynne Walz**

**Committee: Education**

**Date of Hearing: January 24, 2022**

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

LB 868 amends section 71-1962 and changes the educational requirements that child care employees must meet in order to qualify for refundable tax credits.

The School Readiness Tax Credit Act was passed in 2016 and provides in part a refundable tax credit for eligible child care employees that meet certain educational criteria. This bill provides flexibility for that criteria thus making the refundable tax credit more accessible.

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

**Senator Adam Morfeld**