

# **One Hundred Fourth Legislature - First Session - 2015**

## **Introducer's Statement of Intent**

### **LB470**

---

**Chairperson: Senator Mike Gloor**

**Committee: Revenue**

**Date of Hearing: March 04, 2015**

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

The purpose of LB 470 is create a tax credit for those Nebraskans that provide in home care to another person who is unable to care for themselves.

The tax credit would be available to a person whose income is less than 400% of the federal poverty level, who resided and provided care to an individual with disabilities at least six months during the year. The individual with disabilities would need to be physically or mentally incapable of self-care and have an income of less than 200% of the federal poverty level.

The tax credit would be refundable to those caregivers whose income is less than 200% of the federal poverty level, and would be nonrefundable to those caregivers whose income is between 200 and 400% of the federal poverty level.

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

**Senator Matt Hansen**