

ONE HUNDRED SEVENTH LEGISLATURE - SECOND SESSION - 2022
COMMITTEE STATEMENT
LB1272

Hearing Date: Wednesday February 16, 2022

Committee On: Revenue

Introducer: Halloran

One Liner: Provide an income tax credit for law enforcement officers based on years of service and change provisions relating to a waiver of tuition

Roll Call Vote - Final Committee Action:

Indefinitely postponed

Vote Results:

Aye: 8 Senators Albrecht, Bostar, Briese, Flood, Friesen, Pahls, Lindstrom,
Linehan

Nay:

Absent:

Present Not Voting:

Oral Testimony:

Proponents:

Senator Steve Halloran
Anthony Conner
Wayne Hudson
Mike Robinson

Jim Maguire
Lynn Rex
Elanie Menzel

Representing:

Introducer
Omaha Policer Officers' Association
Douglas County Sheriffs Office
Nebraska Sheriffs Association, Police Officers Association
of Nebraska, Police Chief Association of Nebraska
Nebraska Fraternal Order of Police
League of Nebraska Municipalities
NACO

Opponents:

Representing:

Neutral:

Representing:

Summary of purpose and/or changes:

LB1272 creates a refundable income tax credit for service pay of law enforcement officers based on the following schedule:

Less than 5 years \$250

5 years but less than 10 years \$500

10 years but less than 15 years \$750

15 years but less than 20 years \$1,000

20 years but less than 25 years \$1,500

25 years but less than 30 years \$2,000

30 years or more \$5,000

LB1272 also increases the tuition waiver provisions for law enforcement officers under 85-2603 from 30% to 100% if they attend a state university, state college or community college.

Law enforcement officers are defined as in 81-1401 which provides:

any person who has successfully completed an entry-level law enforcement certification from a training academy and who is responsible for the prevention or detection of crime or the enforcement of the penal, traffic, or highway laws of the state or any political subdivision of the state for more than one hundred hours per year and is authorized by law to make arrests and includes, but is not limited to:

- (i) A full-time or part-time member of the Nebraska State Patrol;
- (ii) A county sheriff;
- (iii) A full-time or part-time employee of a county sheriff's office;
- (iv) A full-time or part-time employee of a municipal or village police agency;
- (v) A full-time or part-time Game and Parks Commission conservation officer;
- (vi) A full-time or part-time deputy state sheriff;
- (vii) A full-time employee of an organized and paid fire department of any city of the metropolitan class who is an authorized arson investigator and whose duties consist of determining the cause, origin, and circumstances of fires or explosions while on duty in the course of an investigation;

- (viii) A member of a law enforcement reserve force appointed in accordance with section 81-1438; or

- (ix) A full-time Class I railroad police officer;

- (b) Law enforcement officer includes a noncertified conditional officer;

- (c) Law enforcement officer does not include employees of the Department of Correctional Services, probation officers under the Nebraska Probation System, parole officers appointed by the Director of Supervision and Services of the Division of Parole Supervision, or employees of the Department of Revenue under section 77-366; and

- (d) Except for a noncertified conditional officer, a law enforcement officer shall possess a valid law enforcement officer certificate or diploma, as established by the council, in order to be vested with the authority of this section.

Lou Ann Linehan, Chairperson