

LB 886 The Volunteer Emergency Responders Incentive Act \$250 Nebraska Income Tax Credit

**In a calendar year, you must get 50 of the possible 100 points to "qualify."
The \$250.00 tax credit begins in the second year you earn 50 out of 100 points.**

Calls (Section 3.2): 25 points for making 10% of the calls:

You must make 10% of total calls of your **station** or "**assigned company**." If your department is Fire/Rescue and you run 200 calls, you need to make 20 calls even if you only have 1 fire call. No points shall be awarded if you make less than the 10%.

Training (Section 3.3): Up to 25 points per year for:

1. Courses **under 20** hours: 1 point for every 2 hours with a maximum of 5 points per course.
2. Classes **between 24 hours and 40** hours: 5 points plus 1 point for each hour after 24 hours, with a maximum of 10 points per course.
3. Courses **over 40 hours**: 15 points shall be awarded per course.

Drills (Section 3.4): Up to 20 points per year:

1. One point per drill - each drill shall last at least 2 hours.
2. Monthly drills for instructional or educational purposes or "mock emergencies."

Meetings or mutual aid meetings (Section 3.5):

1. **1 point per meeting** and no more than 10 points per year.
2. **10 Points:** Elected or appointed office in your department, mutual aid, NSVFA or other organized association dealing with emergency response in Nebraska, **following** election or appointment.
3. **1 point:** per activity per day for **Fire prevention**, open house, NSVFA conference, Governing body meetings of the city, rural, board on behalf of the department, or other emergency services not covered. Activities which may qualify a person to receive points in more than 1 of the categories described in this information cannot receive points in more than one of them per day.

LB 886 Fine Points

Section 2.1 "Approved by the "**Duly Constituted Authority**." Typically your City or Rural Fire District Board.

Section 3.2: "Dispatched from his or her **assigned station or company**."

Reporting

Section 4.1: "**Certification Administrator**" will keep and maintain records. "Provide each volunteer member with notice of the total points accumulated in each six month period."

Section 4.2: "No later than thirty days following the end of the calendar year" (Jan. 30th) "will forward to the Governing body a written report {members & points} and notify members who did not make the points."

Section 5.1: Each "Governing Authority" shall provide a "**certified list to the Department of Revenue no later than Feb. 15th**."

References and Support

LB 886: http://nebraskalegislature.gov/bills/view_bill.php?DocumentID=28672

Forms, tracking sheets and filing instructions: <http://www.nsvfa.org/legislation/index.htm>

ANY Questions, please contact the NSVFA office: