

100% Tax Credit to Facilitate Transition to new Community College Future Fund

2022 Income Tax Returns (filed in 2023)

Taxpayers could receive a tax credit equal to **30%** of 2021 community college property tax paid in 2022. The amount paid was based on the levy rate set by the College in **September 2021**. (Resulting from the passage of LB 873 in 2022)

2023 Income Tax Returns (filed in 2024)

Taxpayers can receive a tax credit estimated to be around **50%** of 2022 community college property tax paid in 2023. The amount paid was based on the levy rate set by the College in **September 2022**. (Resulting from the passage of LB 243 in 2023)

2024 Income Tax Returns (filed in 2025)

Taxpayers can receive a tax credit equal to **100%** of 2023 community college property tax paid in 2024. The amount paid will be based on the levy rate set by the College in **September 2023**. (Resulting from the passage of LB 243 in 2023)