



**Ninety-Seventh Legislature - Second Session - 2002**  
**Committee Statement**  
**LB 1188**

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**Hearing Date:** February 8, 2002

**Committee On:** Revenue

**Introducer(s):** (Raikes)

**Title:** Prohibit receiving tax incentives under multiple tax incentive laws

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**Roll Call Vote – Final Committee Action:**

Advanced to General File

Advanced to General File with Amendments

X Indefinitely Postponed

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**Vote Results:**

8 Yes                                      Senators Coordsen, Dierks, Hartnett, Janssen, Landis, Raikes,  
Redfield and Wickersham

0 No

0 Present, not voting

0 Absent

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**Proponents:**

Senator Ron Raikes

**Representing:**

Introducer

**Opponents:**

Ron Sedlacek

John K. Hansen

Loran Schmit

Todd Sneller

**Representing:**

State Chamber, Greater Omaha Chamber, Lincoln Chamber, Nebraska Bankers, NEDA

Nebraska Farmers Union

KAAPA Ethanol, Husker Ag, Crossroads

Cooperative, Ag Processing

Nebraska Ethanol Board

**Neutral:**

**Representing:**

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**Summary of purpose and/or changes:**

LB 1188 would have amended the Ethanol Development Act (sec.66-1344), the Employment Expansion and Investment Incentive Act (sec. 77-27,188), the Employment and Investment Growth Act (sec. 77-4104), the Rural Economic Opportunities Act (sec. 77-5407) and the Invest Nebraska Act (sec. 77-5536) to prohibit companies from qualifying for more than one of these tax incentive programs with the same project. Each section was amended to provide that beginning with contracts signed after the effective date of the bill, qualifiers for benefits under

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each program cannot receive benefits under any of the other acts. With regard to the Employment Expansion and Investment Incentive Act where contracts are not required, the bill provided that credits under that program were not available with regard to projects that qualify under the other acts.

**Explanation of amendments, if any:**

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**Senator William R. Wickersham, Chairperson**