

AMENDMENTS TO LB1114
(Amendments to E and R amendments, ER160)

Introduced by Ballard, 21.

1 1. Insert the following new sections:

2 **Sec. 107.** Sections 107 to 114 of this act shall be known and may be
3 cited as the New Taxpayer Recruitment Grant Act.

4 **Sec. 108.** For purposes of the New Taxpayer Recruitment Grant Act:

5 (1) Department means the Department of Economic Development;

6 (2) Household means one or more individuals who dwell together; and

7 (3) Household goal means the total number of households that a new
8 taxpayer recruitment program seeks to successfully incentivize to
9 relocate or commit to relocate from a location that is outside of this
10 state to a municipality in this state.

11 **Sec. 109.** (1)(a) Beginning on July 15 of each fiscal year any (i)
12 city or Indian tribe or band in the State of Nebraska or (ii) nonprofit
13 organization, the primary purpose of which includes economic development,
14 workforce and talent development, or community development, may apply to
15 the department for a grant under the New Taxpayer Recruitment Grant Act
16 for such fiscal year.

17 (b) Such application shall be on a form prescribed by the department
18 that includes:

19 (i) The name of the grant applicant;

20 (ii) The name, title, email address, mailing address, and telephone
21 number for an individual who will serve as the point of contact for the
22 grant applicant for the department; and

23 (iii) A new taxpayer recruitment program plan that includes the
24 following:

25 (A) The total estimated cost of the program and the itemized
26 estimated costs associated with the program's design, administration,

1 marketing, and relocation incentive initiatives;

2 (B) A description of the program implementation roles undertaken and
3 related costs of the grant applicant or other entities;

4 (C) The program's household goal and the estimated incentive amount
5 per household;

6 (D) The program's estimated state and local tax impact; and

7 (E) The program's estimated total economic impact.

8 (2) Each fiscal year, the department shall award grants under the
9 New Taxpayer Recruitment Grant Act to grant applicants with approved
10 applications for the purpose of the administration of new taxpayer
11 recruitment programs of such grant applicants and the costs associated
12 with incentivizing households to relocate from locations that are outside
13 of this state to municipalities in this state.

14 (3) To qualify for a grant under the New Taxpayer Recruitment Grant
15 Act, a grant applicant shall:

16 (a) Demonstrate such grant applicant's ability to contribute funding
17 equal to at least twenty percent of the total cost of the new taxpayer
18 recruitment program and a description of anticipated funding sources. The
19 grant applicant's contribution may include local funds or in-kind
20 donations pursuant to section 112 of this act; and

21 (b) If the grant applicant is a previous recipient of a grant under
22 the New Taxpayer Recruitment Grant Act, submit evidence that the grant
23 applicant has met the household goal stated in the new taxpayer
24 recruitment program plan that was submitted with the application for such
25 previous grant.

26 (4) The department shall consider applications in the order in which
27 they are received. If a grant applicant qualifies for a grant, the
28 department shall approve the application and notify the grant applicant
29 of the approval within thirty days of receiving the application.

30 (5) The department may approve applications and award grants under
31 the New Taxpayer Recruitment Grant Act subject to available funding in

1 the New Taxpayer Recruitment Grant Cash Fund.

2 (6) Any grant applicant shall not receive more than two hundred
3 fifty thousand dollars in grants under the New Taxpayer Recruitment Grant
4 Act in a fiscal year.

5 (7) The department shall disburse fifty percent of a grant to the
6 grant applicant when the grant is initially awarded and fifty percent of
7 the grant upon the grant applicant reporting to the department that it
8 has successfully met half of the household goal stated in the new
9 taxpayer recruitment program plan. If the grant applicant fails to meet
10 half of such goal, the department shall not disburse the remaining amount
11 of the grant and such remaining amount shall be reawarded to other grant
12 applicants with approved applications.

13 **Sec. 110.** To be eligible for incentives from new taxpayer
14 recruitment programs funded by grants under the New Taxpayer Recruitment
15 Grant Act, a household shall submit an application to a grant recipient
16 for the new taxpayer recruitment program of such grant recipient that
17 includes:

18 (1) The name, date of birth, email address, phone number, and last
19 four digits of the social security number for an individual who will
20 serve as the primary point of contact for the household;

21 (2) The name, date of birth, and relationship to the primary point
22 of contact for all members of the household;

23 (3) The mailing address for the primary place of residence for the
24 household. Such address shall be outside of the State of Nebraska at the
25 time the household applies for new taxpayer recruitment program
26 incentives;

27 (4) Records deemed sufficient by the grant recipient to demonstrate
28 proof of employment and income for each employed individual in the
29 household and a brief job description for each employed individual. Such
30 records shall demonstrate a household annual income of at least fifty-
31 five thousand dollars to be eligible for new taxpayer recruitment program

1 incentives; and

2 (5) Whether any members of the household are veterans.

3 **Sec. 111.** (1) Each grant recipient shall provide semiannual reports
4 to the department with the following data regarding new taxpayer
5 recruitment program outcomes:

6 (a) Total number of applications received from households;

7 (b) Total number of approved applications for incentives;

8 (c) The incentive provided to each approved household;

9 (d) The annual income and occupation of each individual from an
10 approved household; and

11 (e) The estimated economic impact of the new taxpayer recruitment
12 program, including state and local tax revenue and new consumer spending.

13 (2) Each household that receives an incentive from a new taxpayer
14 recruitment program funded by a grant under the New Taxpayer Recruitment
15 Grant Act shall provide the grant recipient that provided an incentive to
16 such household with the information that is reasonably necessary to
17 complete the semiannual reports required under this section. Grant
18 recipients may rely in good faith on such household information for
19 purposes of completing semiannual reports.

20 **Sec. 112.** Unless otherwise prohibited by law, any grant applicant
21 may utilize any resource available to it for the local funds or in-kind
22 donations required in subdivision (3) of section 109 of this act,
23 including, but not limited to:

24 (1) Any resource collected and disbursed pursuant to the Local
25 Option Municipal Economic Development Act;

26 (2) Any federal funding;

27 (3) Any donation or contribution of private funding; and

28 (4) The estimated market value of any donated good or service from
29 any public or private source.

30 **Sec. 113.** The New Taxpayer Recruitment Grant Cash Fund is created.
31 The department shall administer the fund and use the fund to finance

1 grants for new taxpayer recruitment programs under the New Taxpayer
2 Recruitment Grant Act. The fund shall consist of money transferred by the
3 Legislature, and gifts, grants, and bequests from any source, including
4 federal, public, and private sources. Any money in the fund available for
5 investment shall be invested by the state investment officer pursuant to
6 the Nebraska Capital Expansion Act and the Nebraska State Funds
7 Investment Act.

8 **Sec. 114.** The department may adopt and promulgate rules and
9 regulations to carry out the New Taxpayer Recruitment Grant Act.

10 2. Renumber the remaining sections and correct internal references
11 accordingly.

12 3. Correct the operative date section so that the sections added by
13 this amendment become operative three calendar months after the
14 adjournment of this legislative session.