

**ONE HUNDRED FIRST LEGISLATURE - FIRST SESSION - 2009**  
**COMMITTEE STATEMENT**  
**LB335**

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**Hearing Date:** Friday February 06, 2009  
**Committee On:** Revenue  
**Introducer:** Friend  
**One Liner:** Require electronic employee verification for certain tax incentives

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**Roll Call Vote - Final Committee Action:**  
Advanced to General File

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**Vote Results:**

**Aye:** 8 Senators Adams, Cornett, Dierks, Friend, Hadley, Louden, Utter, White  
**Nay:**  
**Absent:**  
**Present Not Voting:**

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**Proponents:**

Senator Mike Friend  
Doug Ewald  
Susan Smith

**Representing:**

Introducer  
Department of Revenue  
Nebraskans Advisory Group

**Opponents:**

Laurel Marsh  
Rebecca Gonzales

**Representing:**

ACLU Nebraska  
NE Appleseed

**Neutral:**

**Representing:**

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

For purposes of the Nebraska Advantage Rural Development Act; the Nebraska Advantage Act; the Nebraska Advantage Research and Development Act; and the Nebraska Advantage Microenterprise Tax Credit Act, the Tax Commissioner shall not approve or grant to any person any tax incentive unless the taxpayer provides evidence satisfactory to the Tax Commissioner that the taxpayer electronically verified the legal presence of all employees employed in Nebraska.

LB 335 further provides that for purposes of calculating any tax incentives, the Tax Commissioner shall exclude hours worked and compensation paid to an employee that does not have legal presence in Nebraska. The bill would not apply to any application filed under the act prior to the effective date of this act.

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Abbie Cornett, Chairperson