

**ONE HUNDRED THIRD LEGISLATURE - SECOND SESSION - 2014**  
**COMMITTEE STATEMENT**  
**LR444**

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**Hearing Date:** Tuesday March 04, 2014  
**Committee On:** Executive Board  
**Introducer:** Legislative Performance Audit  
**One Liner:** Create the Tax Incentive Evaluation Committee as a special legislative committee

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**Roll Call Vote - Final Committee Action:**  
Report to the Legislature for further consideration

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**Vote Results:**

|                            |   |   |
|----------------------------|---|---|
| <b>Aye:</b>                | 8 | Senators Wightman, Krist, Karpisek, Christensen, Chambers, Campbell, Avery, Adams |
| <b>Nay:</b>                |   |   |
| <b>Absent:</b>             | 1 | Senator Lathrop   |
| <b>Present Not Voting:</b> |   |   |

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**Proponents:**  
Senator Dan Watermeier

**Representing:**  
Introducer

**Opponents:**

**Representing:**

**Neutral:**  
Richard Baier

**Representing:**  
Nebraska Chamber of Commerce & Industry

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

LR444 creates the Tax Incentive Evaluation Committee as a special legislative committee. The committee shall develop recommendations for:

- a. Specific and measurable goals for each tax incentive program;
- b. A process for the regular evaluation of tax incentives;
- c. Who should conduct the evaluations and the types of metrics to be used;
- d. How often the evaluations should be conducted; and
- e. Proposed legislation for ongoing evaluations in statute.

The committee shall be comprised of the members of the Performance Audit Committee, the chair and vice-chair of the Appropriations Committee, the chair and vice-chair of the Revenue Committee, and one other member of the Legislature selected by the Executive Board.

A report shall be issued to the Executive Board not later than December 15, 2014.

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