

**ONE HUNDRED EIGHTH LEGISLATURE - FIRST SESSION - 2023**  
**COMMITTEE STATEMENT**  
**LB90**

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**Hearing Date:** Friday February 10, 2023  
**Committee On:** Executive Board  
**Introducer:** Dorn  
**One Liner:** Change provisions relating to tax incentive performance audits

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**Roll Call Vote - Final Committee Action:**  
Advanced to General File with amendment(s)

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**Vote Results:**  
**Aye:** 9 Senators Aguilar, Arch, Bostar, Briese, Geist, Lowe, Riepe, Slama, Vargas  
**Nay:**  
**Absent:**  
**Present Not Voting:**

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**Testimony:**

<b>Proponents:</b> Senator Myron Dorn Anthony Circo	<b>Representing:</b> Introducer Legislative Audit Office
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<b>Opponents:</b>	<b>Representing:</b>
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<b>Neutral:</b>	<b>Representing:</b>
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\* ADA Accomodation Written Testimony

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

LB 90 would amend the Legislative Performance Audit Act to remove the Nebraska Advantage Act and the Nebraska Job Creation and Mainstreet Revitalization Act from the list of tax incentive programs to be regularly audited by the Legislative Auditor. The Nebraska Advantage Act sunset and was replaced with the ImagiNE Nebraska Act in 2020, while the Nebraska Job Creation and Mainstreet Revitalization Act sunset in 2021.

LB 90 would also update the definitions of high-tech firms and renewable energy firms under the Legislative Performance Audit Act.

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**Explanation of amendments:**

AM 327 updates the definition of renewable energy firm to reference updated classifications under the North American Industry Classification System (NAICS).

