

ONE HUNDRED FOURTH LEGISLATURE

FIRST SESSION

LEGISLATIVE RESOLUTION 260

Introduced by Mello, 5.

PURPOSE: The purpose of this resolution is to study the feasibility of developing tax-preferential zones on college and university campuses for the strategic development of new start-up businesses and expanding the commercialization of joint public/private research ventures. Tax-preferential zones have been proven to benefit higher education institutions by providing students with internship and employment opportunities while providing intellectual access to start-up businesses, showcasing innovative business and technology developments advanced by the institution, and giving academic faculty real world access to partner with the private sector to develop their ideas.

The issues examined by this study shall include, but not be limited to, the following:

- (1) Options for governance structure and management systems;
- (2) Proven and effective tax incentives for the attraction of high-growth and early-stage businesses;
- (3) The types of businesses that best fit the intent and goals envisioned in tax-preferential zones;
- (4) Similar public/private partnerships in place in other states; and
- (5) Other public/private partnership models used with the goal of integrating higher education research, faculty, and students with high technology and other start-up businesses.

NOW, THEREFORE, BE IT RESOLVED BY THE MEMBERS OF THE ONE HUNDRED FOURTH LEGISLATURE OF NEBRASKA, FIRST SESSION:

1. That the Revenue Committee of the Legislature shall be designated to conduct an interim study to carry out the purposes of this resolution.

2. That the committee shall upon the conclusion of its study make a report of its findings, together with its recommendations, to the Legislative Council or Legislature.