

# **One Hundred Fourth Legislature - Second Session - 2016**

## **Introducer's Statement of Intent**

### **LB1104**

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**Chairperson: Senator Mike Gloor**

**Committee: Revenue**

**Date of Hearing: February 18, 2016**

The following constitutes the reasons for this bill and the purposes which are sought to be accomplished thereby:

Legislative Bill 1104, relating to Native Americans, creates Special Economic Impact Zones, which includes any reservation as defined in §43-1503 or Indian country as defined in 18 U.S.C. 1151, and provides for tax incentives, intent provisions, revenue-sharing agreements, and a federal low-income housing tax credit scoring bonus within said zones.

LB 1104 also changes provisions relating to the distribution of property taxes as it pertains to tribally controlled community colleges located within a community college area.

**Principal Introducer:** \_\_\_\_\_

Senator Tyson Larson