

AMENDMENTS TO LB1165

(Amendments to Standing Committee amendments, AM2504)

Introduced by von Gillern, 4.

1           1. Insert the following new sections:

2           **Sec. 18.** Section 77-6801, Revised Statutes Cumulative Supplement,  
3   2024, is amended to read:

4           77-6801 Sections 77-6801 to 77-6846 and section 22 of this act shall  
5   be known and may be cited as the Imagine Nebraska Act.

6           **Sec. 19.** Section 77-6815, Revised Statutes Cumulative Supplement,  
7   2024, is amended to read:

8           77-6815 (1) Number of new employees, for purposes of subdivisions  
9   (1)(b), (4)(d), (5)(c), and (8)(b)(iii) of section 77-6831, means the  
10  lesser of:

11          (a) The number of equivalent employees that are employed at the  
12  qualified location or locations during a year that are in excess of the  
13  number of equivalent employees during the base year; or

14          (b) The sum of:

15          (i) The number of equivalent employees employed full-time at the  
16  qualified location or locations during a year who are not base-year  
17  employees, who meet the health coverage requirement of subsection (8) ~~(7)~~  
18  of this section, and who are paid compensation at a rate equal to at  
19  least one hundred fifty percent of the Nebraska statewide average hourly  
20  wage for the year of application; and

21          (ii) The number of equivalent employees who were not employed full-  
22  time at the qualified location during the base year and became employed  
23  full-time at the qualified location after the base year, after  
24  subtracting the hours worked by such employees in the base year, who meet  
25  the health coverage requirement of subsection (8) ~~(7)~~ of this section,  
26  and who are paid compensation at a rate equal to at least one hundred

1 fifty percent of the Nebraska statewide average hourly wage for the year  
2 of application.

3 (2) Number of new employees, for purposes of subdivisions (4)(a)(i)  
4 and (5)(a)(i) of section 77-6831, means the lesser of:

5 (a) The number of equivalent employees that are employed at the  
6 qualified location or locations during a year that are in excess of the  
7 number of equivalent employees during the base year; or

8 (b) The sum of:

9 (i) The number of equivalent employees employed full-time at the  
10 qualified location or locations during a year who are not base-year  
11 employees, who meet the health coverage requirement of subsection (8) ~~(7)~~  
12 of this section, and who are paid compensation at a rate equal to at  
13 least ninety percent of the Nebraska statewide average hourly wage for  
14 the year of application; and

15 (ii) The number of equivalent employees who were not employed full-  
16 time at the qualified location during the base year and became employed  
17 full-time at the qualified location after the base year, after  
18 subtracting the hours worked by such employees in the base year, who meet  
19 the health coverage requirement of subsection (8) ~~(7)~~ of this section,  
20 and who are paid compensation at a rate equal to at least ninety percent  
21 of the Nebraska statewide average hourly wage for the year of  
22 application.

23 (3) Number of new employees, for purposes of subdivisions (4)(a)(ii)  
24 and (5)(a)(ii) of section 77-6831, means the lesser of:

25 (a) The number of equivalent employees that are employed at the  
26 qualified location or locations during a year that are in excess of the  
27 number of equivalent employees during the base year; or

28 (b) The sum of:

29 (i) The number of equivalent employees employed full-time at the  
30 qualified location or locations during a year who are not base-year  
31 employees, who meet the health coverage requirement of subsection (8) ~~(7)~~

1 of this section, and who are paid compensation at a rate equal to at  
2 least seventy-five percent of the Nebraska statewide average hourly wage  
3 for the year of application; and

4 (ii) The number of equivalent employees who were not employed full-  
5 time at the qualified location during the base year and became employed  
6 full-time at the qualified location after the base year, after  
7 subtracting the hours worked by such employees in the base year, who meet  
8 the health coverage requirement of subsection (8) ~~(7)~~ of this section,  
9 and who are paid compensation at a rate equal to at least seventy-five  
10 percent of the Nebraska statewide average hourly wage for the year of  
11 application.

12 (4) Number of new employees, for purposes of subdivisions (4)(a)  
13 (iii), (4)(e), (5)(a)(iii), and (5)(d) of section 77-6831, means the  
14 lesser of:

15 (a) The number of equivalent employees that are employed at the  
16 qualified location or locations during a year that are in excess of the  
17 number of equivalent employees during the base year; or

18 (b) The sum of:

19 (i) The number of equivalent employees employed full-time at the  
20 qualified location or locations during a year who are not base-year  
21 employees, who meet the health coverage requirement of subsection (8) ~~(7)~~  
22 of this section, and who are paid compensation at a rate equal to at  
23 least seventy percent of the Nebraska statewide average hourly wage for  
24 the year of application; and

25 (ii) The number of equivalent employees who were not employed full-  
26 time at the qualified location during the base year and became employed  
27 full-time at the qualified location after the base year, after  
28 subtracting the hours worked by such employees in the base year, who meet  
29 the health coverage requirement of subsection (8) ~~(7)~~ of this section,  
30 and who are paid compensation at a rate equal to at least seventy percent  
31 of the Nebraska statewide average hourly wage for the year of

1 application.

2 (5) Number of new employees, for purposes of subdivision (6)(b) of  
3 section 77-6831, means the number of equivalent employees employed full-  
4 time at the qualified location or locations during a year that are in  
5 excess of the number of equivalent employees during the year prior to the  
6 year when a change in ownership and control as defined in subdivision (3)  
7 of section 3 of this act occurred who meet the health coverage  
8 requirement of subsection (8) of this section and for whom the average  
9 annual wage is one hundred thousand dollars or more;

10 (6) (5) Number of new employees, for all other purposes, except as  
11 otherwise provided in the Imagine Nebraska Act, means the lesser of:

12 (a) The number of equivalent employees that are employed at the  
13 qualified location or locations during a year that are in excess of the  
14 number of equivalent employees during the base year; or

15 (b) The sum of:

16 (i) The number of equivalent employees employed full-time at the  
17 qualified location or locations during a year who are not base-year  
18 employees, who meet the health coverage requirement of subsection (8) ~~(7)~~  
19 of this section, and who are paid compensation at a rate equal to at  
20 least the Nebraska statewide average hourly wage for the year of  
21 application; and

22 (ii) The number of equivalent employees who were not employed full-  
23 time at the qualified location during the base year and became employed  
24 full-time at the qualified location after the base year, after  
25 subtracting the hours worked by such employees in the base year, who meet  
26 the health coverage requirement of subsection (8) ~~(7)~~ of this section,  
27 and who are paid compensation at a rate equal to at least the Nebraska  
28 statewide average hourly wage for the year of application.

29 (7) (6) For employees who work both at a qualified location and also  
30 perform services for the taxpayer at other nonqualified locations, they  
31 will be included in determining the number of new employees if more than

1 fifty percent of the time for which they are compensated is spent at the  
2 qualified location. For any year other than the base year, employees who  
3 work at the qualified location fifty percent or less of the time for  
4 which they are compensated are not considered employed at the qualified  
5 location. For employees who work both at a qualified location and also  
6 perform services for the taxpayer at the employee's Nebraska residence,  
7 the time for which an employee is compensated for services performed at  
8 the employee's Nebraska residence will be considered spent at the  
9 qualified location.

10 (8) ~~(7)~~ An employee meets the health coverage requirement if the  
11 taxpayer offers to that employee, for that year, the opportunity to  
12 enroll in minimum essential coverage under an eligible employer-sponsored  
13 plan, as those terms are defined and described in section 5000A of the  
14 Internal Revenue Code of 1986, as amended, and the regulations for such  
15 section.

16 (9) ~~(8)~~ For purposes of this section, employed full-time means that  
17 the employee is a full-time employee as defined and described in section  
18 4980H of the Internal Revenue Code of 1986, as amended, and the  
19 regulations for such section.

20 **Sec. 22.** The changes made in sections 77-6815 and 77-6831 by this  
21 legislative bill apply to all applications filed on and after the  
22 operative date of this section. For all applications filed prior to such  
23 date, the provisions of such sections as they existed immediately prior  
24 to such date apply. The changes made in section 77-6832 by this  
25 legislative bill apply to all applications filed before, on, or after the  
26 operative date of this section.

27 2. On page 31, line 14, after "full-time" insert "equivalent"; in  
28 line 22 strike "an additional" and strike "full-time" and insert "new";  
29 strike beginning with "as" in line 22 through "section" in line 24; and  
30 strike beginning with "The" in line 24 through line 31 and insert "Upon  
31 reaching the five hundred or more new employees threshold, the increased

1 tax credit percentages shall apply to all years within the performance  
2 period".

3 3. On page 32, strike lines 1 through 3 and show the old matter as  
4 stricken.

5 4. On page 38, line 19, before "child" insert "dependent" and strike  
6 "for" and insert "costs incurred by"; and in line 21 after "of" insert  
7 "dependent" and strike "for" and insert "incurred by".

8 5. On page 45, line 2, strike "2026-27 and" and after "2027-28"  
9 insert "and 2028-29"; in line 10 after the period insert "Grants awarded  
10 under this subdivision may be used for capital improvements made during  
11 the twenty-four months prior to the change in ownership and control as  
12 defined in subdivision (3) of section 3 of this act through the end of  
13 the fiscal year in which the grant was received."; and in line 14 after  
14 "improvements" insert "in this state".

15 6. Renumber the remaining sections and correct internal references  
16 accordingly.

17 7. Correct the operative date and repealer sections so that the  
18 sections added by this amendment become operative on their effective date  
19 with the emergency clause.