

**ONE HUNDRED NINTH LEGISLATURE - SECOND SESSION - 2026**  
**COMMITTEE STATEMENT**  
**LB954**

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**Hearing Date:** Friday January 30, 2026  
**Committee On:** Revenue  
**Introducer:** von Gillern  
**One Liner:** Provide for the recalculation of certain base-year employees under the Nebraska Advantage Act

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**Roll Call Vote - Final Committee Action:**  
Advanced to General File

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**Vote Results:**

**Aye:** 8 Senators von Gillern, Bostar, Dungan, Ibach, Jacobson, Kauth, Murman, Sorrentino

**Nay:**

**Absent:**

**Present Not Voting:**

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**Testimony:**

**Proponents:**

Senator R. Brad von Gillern  
Laurie Reagan  
Dawson Brunswick

**Representing:**

Opening Presenter  
BD (Becton Dickinson and Company)  
Columbus Area Chamber of Commerce, Nebraska  
Economic Developers Association

**Opponents:**

**Representing:**

**Neutral:**

**Representing:**

\* ADA Accommodation Written Testimony

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

LB 954 creates a new section of law under the Nebraska Advantage Act that provides for the recalculation of employees of a Tier 6 project under the Act when said project sells a portion of the business to an entity that is not part of the same unitary group. Unless one of the exempted situations apply, employees of the sold portion of the business will be subtracted from the base-year employees on the most recent Form 312N. Recalculation of employees will not occur if either of the following apply:

- Business operations of the sold portion cease within twenty-four months after the sale, or
- The purpose of the sale was to close a location.

This new section applies to Tier 6 agreements entered into after December 31, 2016.

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R. Brad von Gillern, Chairperson

