

LEGISLATURE OF NEBRASKA  
ONE HUNDRED NINTH LEGISLATURE  
FIRST SESSION

**LEGISLATIVE BILL 355**

FINAL READING

Introduced by Andersen, 49.

Read first time January 16, 2025

Committee: Revenue

1 A BILL FOR AN ACT relating to census data; to amend sections 13-1906,  
2 81-1203, and 81-12,108, Reissue Revised Statutes of Nebraska, and  
3 sections 13-2610, 18-2103, 77-6831, and 77-6906, Revised Statutes  
4 Cumulative Supplement, 2024; to change certain census data  
5 provisions relating to development districts and a committee formed  
6 under the Convention Center Facility Financing Assistance Act; to  
7 redefine terms under the Community Development Law, the Imagine  
8 Nebraska Act, the Urban Redevelopment Act, a job training grant  
9 program, and the Nebraska Innovation Hub Act; to provide an  
10 operative date; to repeal the original sections; and to declare an  
11 emergency.

12 Be it enacted by the people of the State of Nebraska,

1           **Section 1.** Section 13-1906, Reissue Revised Statutes of Nebraska, is  
2 amended to read:

3           13-1906 (1) The Department of Economic Development shall distribute  
4 financial assistance from the state, if available, to the various  
5 development districts as they are certified in the manner prescribed in  
6 subsection (2) of this section.

7           (2)(a) Fifty percent of the total sum allocated shall be divided  
8 equally among the certified development districts. In certified districts  
9 formed by regional councils, funds may be prorated among the cooperating  
10 regional councils based upon a formula approved by the governing boards  
11 of each of the cooperating regional councils and accepted by the  
12 department.

13           (b) Twenty percent of the total sum allocated shall be divided among  
14 the certified development districts based upon their proportional share  
15 of the population of all certified development districts in the state.  
16 For purposes of this subdivision, population shall mean the number of  
17 residents as shown by the latest federal decennial census, except that  
18 the population of a county shall mean the number of residents in the  
19 unincorporated areas of the county as shown by the latest federal  
20 decennial census or as determined by the Department of Economic  
21 Development if such census data is not available.

22           (c) Thirty percent of the total sum allocated shall be divided among  
23 the certified development districts based upon their proportional share  
24 of the local governments located within all certified development  
25 districts.

26           (3) Distributions to newly certified development districts shall not  
27 reduce financial assistance to previously funded development districts.  
28 State financial assistance shall not exceed the total local dollars  
29 received by the development district as verified by the department. For  
30 purposes of this subsection, local dollars received shall mean the total  
31 local dues received by a development district from any local government

1 as a condition of membership in a development district.

2 **Sec. 2.** Section 13-2610, Revised Statutes Cumulative Supplement,  
3 2024, is amended to read:

4 13-2610 (1) Upon the annual certification under section 13-2609, the  
5 State Treasurer shall transfer after the audit the amount certified to  
6 the Convention Center Support Fund. The Convention Center Support Fund is  
7 created. Transfers may be made from the fund to the General Fund at the  
8 direction of the Legislature. Any money in the Convention Center Support  
9 Fund available for investment shall be invested by the state investment  
10 officer pursuant to the Nebraska Capital Expansion Act and the Nebraska  
11 State Funds Investment Act.

12 (2)(a) It is the intent of the Legislature to appropriate from the  
13 fund to any political subdivision for which an application for state  
14 assistance under the Convention Center Facility Financing Assistance Act  
15 has been approved an amount not to exceed (i) seventy percent of the  
16 state sales tax revenue collected by retailers and operators doing  
17 business at such facilities on sales at such facilities, state sales tax  
18 revenue collected on primary and secondary box office sales of admissions  
19 to such facilities, and state sales tax revenue collected by associated  
20 hotels and nearby retailers, (ii) one hundred fifty million dollars for  
21 any one approved project, or (iii) the total cost of acquiring,  
22 constructing, improving, repairing, replacing, or equipping the eligible  
23 facilities of the political subdivision. State assistance shall not be  
24 used for an operating subsidy.

25 (b) It is further the intent of the Legislature to appropriate from  
26 the fund to any city of the metropolitan class for which an application  
27 for state assistance under the Convention Center Facility Financing  
28 Assistance Act has been approved an amount not to exceed the amount of  
29 money transferred to the fund pursuant to subdivision (9)(a) of section  
30 13-3108.

31 (3)(a) Ten percent of the funds appropriated to a city of the

1 metropolitan class under subdivision (2)(a) of this section and all of  
2 the funds appropriated to a city of the metropolitan class under  
3 subdivision (2)(b) of this section shall be equally distributed to areas  
4 with a high concentration of poverty. Fifty-five percent of such funds  
5 shall be used to showcase important historical aspects of such areas or  
6 areas within close geographic proximity of the area with a high  
7 concentration of poverty and to assist with the reduction of street and  
8 gang violence in such areas. Forty-five percent of such funds shall be  
9 used to assist with small business and entrepreneurship growth in such  
10 areas.

11 (b) Each area with a high concentration of poverty that has been  
12 distributed funds under subdivision (3)(a) of this section shall  
13 establish a development fund and form a committee which shall identify  
14 and research potential projects to be completed in the area with a high  
15 concentration of poverty or in an area within close geographic proximity  
16 of such area if the project would have a significant or demonstrable  
17 impact on such area and make final determinations on the use of the funds  
18 received for such projects.

19 (c) A committee formed under subdivision (3)(b) of this section  
20 shall include the following members:

21 (i) The member of the city council whose district includes a  
22 majority of the census tracts which each contain a percentage of persons  
23 below the poverty line of greater than thirty percent, as determined by  
24 the most recent American Community Survey 5-Year Estimate ~~federal~~  
25 ~~decennial census~~, within the area with a high concentration of poverty;

26 (ii) The commissioner of the county whose district includes a  
27 majority of the census tracts which each contain a percentage of persons  
28 below the poverty line of greater than thirty percent, as determined by  
29 the most recent American Community Survey 5-Year Estimate ~~federal~~  
30 ~~decennial census~~, within the area with a high concentration of poverty;

31 (iii) Two residents of the area with a high concentration of

1 poverty, appointed by the two members of the committee described in  
2 subdivisions (3)(c)(i) and (ii) of this section. Such resident members  
3 shall be appointed for four-year terms. Each time a resident member is to  
4 be appointed pursuant to this subdivision, the committee shall solicit  
5 applications from interested individuals by posting notice of the open  
6 position on the city's website and on the city's official social media  
7 accounts, if any, and by publishing the notice in a legal newspaper in or  
8 of general circulation in the area with a high concentration of poverty.  
9 Applications may be submitted to either of the committee members  
10 described in subdivisions (3)(c)(i) and (ii) of this section. Prior to  
11 making any appointment, the committee shall hold a public hearing in the  
12 area with a high concentration of poverty. Notice of the hearing shall be  
13 provided, at least seven days prior to the hearing, by posting the notice  
14 on the city's website and on the city's official social media accounts,  
15 if any, and by publishing the notice in a legal newspaper in or of  
16 general circulation in the area with a high concentration of poverty; and  
17 (iv) The member of the Legislature whose district includes a  
18 majority of the census tracts which each contain a percentage of persons  
19 below the poverty line of greater than thirty percent, as determined by  
20 the most recent American Community Survey 5-Year Estimate federal  
21 ~~decennial census~~, within the area with a high concentration of poverty.  
22 The member described in this subdivision shall be a nonvoting member of  
23 the committee.

24 (d) A committee formed under subdivision (3)(b) of this section  
25 shall solicit project ideas from the public and shall hold a public  
26 hearing in the area with a high concentration of poverty. Notice of a  
27 proposed hearing shall be provided in accordance with the procedures for  
28 notice of a public hearing pursuant to section 18-2115.01. The committee  
29 shall research potential projects and make the final determination  
30 regarding the annual distribution of funding to such projects.

31 (e) For any committee formed under subdivision (3)(b) of this

1 section:

2 (i) The two committee members described in subdivisions (3)(c)(i)  
3 and (ii) of this section shall share joint responsibility of all  
4 committee operations and meetings. Applications for funding may be  
5 submitted to either of such members; and

6 (ii) All applications, reports, and other records of the committee  
7 shall be accessible to any member of the committee.

8 (f) Each recipient of funding from a committee formed under  
9 subdivision (3)(b) of this section shall submit an itemized report to  
10 such committee on the use of such funds. A recipient shall not be  
11 eligible to receive funding for more than three consecutive years unless  
12 such recipient is able to justify continued funding based on the  
13 following criteria:

14 (i) The number of people served by the project;

15 (ii) The relevance and scale of the project;

16 (iii) The desirability of the social or environmental outcomes of  
17 the project and how such outcomes will be achievable and measurable;

18 (iv) The economic impact on the area with a high concentration of  
19 poverty; and

20 (v) The recipient's sustainability plan.

21 (g) On or before July 1, 2022, and on or before July 1 of each year  
22 thereafter, a committee formed under subdivision (3)(b) of this section  
23 shall electronically submit a report to the Legislature which includes:

24 (i) A description of the projects that were funded during the most  
25 recently completed calendar year;

26 (ii) A description of where such projects were located;

27 (iii) A description of the outcomes of such projects; and

28 (iv) A ten-year strategic plan on how the committee plans to meet  
29 the goals described in subdivision (3)(a) of this section.

30 (h) For purposes of this subsection, an area with a high  
31 concentration of poverty means an area within the corporate limits of a

1 city of the metropolitan class consisting of one or more contiguous  
2 census tracts, as determined by the most recent American Community Survey  
3 5-Year Estimate ~~federal decennial census~~, which contain a percentage of  
4 persons below the poverty line of greater than thirty percent, and all  
5 census tracts contiguous to such tract or tracts ~~, as determined by the~~  
6 ~~most recent federal decennial census.~~

7 (4)(a) Ten percent of the funds appropriated to a city of the  
8 primary class under subdivision (2)(a) of this section may, if the city  
9 determines by consent of the city council that such funds are not  
10 currently needed for the purposes described in section 13-2604, be used  
11 as follows:

12 (i) For investment in the construction of qualified low-income  
13 housing projects as defined in 26 U.S.C. 42, including qualified projects  
14 receiving Nebraska affordable housing tax credits under the Affordable  
15 Housing Tax Credit Act; or

16 (ii) If there are no such qualified low-income housing projects as  
17 defined in 26 U.S.C. 42 being constructed or expected to be constructed  
18 within the political subdivision, for investment in areas with a high  
19 concentration of poverty to assist with low-income housing needs.

20 (b) For purposes of this subsection, an area with a high  
21 concentration of poverty means an area within the corporate limits of a  
22 city of the primary class consisting of one or more contiguous census  
23 tracts, as determined by the most recent American Community Survey 5-Year  
24 Estimate, which contain a percentage of persons below the poverty line of  
25 greater than thirty percent, and all census tracts contiguous to such  
26 tract or tracts, as determined by the most recent American Community  
27 Survey 5-Year Estimate.

28 (5) State assistance to the political subdivision shall no longer be  
29 available upon the retirement of the bonds issued to acquire, construct,  
30 improve, repair, replace, or equip all of the political subdivision's  
31 facilities or any subsequent bonds that refunded the original issue or

1 when state assistance reaches the amount determined under subdivision (2)  
2 (a) of this section, whichever comes first.

3 (6) The remaining thirty percent of state sales tax revenue  
4 collected by retailers and operators doing business at such facilities on  
5 sales at such facilities, state sales tax revenue collected on primary  
6 and secondary box office sales of admissions to such facilities, and  
7 state sales tax revenue collected by associated hotels and nearby  
8 retailers, shall be appropriated by the Legislature to the Civic and  
9 Community Center Financing Fund. Upon the annual certification required  
10 pursuant to section 13-2609 and following the transfer to the Convention  
11 Center Support Fund required pursuant to subsection (1) of this section,  
12 the State Treasurer shall transfer an amount equal to the remaining  
13 thirty percent from the Convention Center Support Fund to the Civic and  
14 Community Center Financing Fund.

15 (7) Any municipality that has applied for and received a grant of  
16 assistance under the Civic and Community Center Financing Act may not  
17 receive state assistance under the Convention Center Facility Financing  
18 Assistance Act.

19 **Sec. 3.** Section 18-2103, Revised Statutes Cumulative Supplement,  
20 2024, is amended to read:

21 18-2103 For purposes of the Community Development Law, unless the  
22 context otherwise requires:

23 (1) Area of operation means and includes the area within the  
24 corporate limits of the city and such land outside the city as may come  
25 within the purview of sections 18-2123 and 18-2123.01;

26 (2) Authority means any community redevelopment authority created  
27 pursuant to section 18-2102.01 and any community development agency  
28 created pursuant to section 18-2101.01 and does not include a limited  
29 community redevelopment authority;

30 (3) Blighted area means an area (a) which, by reason of the presence  
31 of a substantial number of deteriorated or deteriorating structures,



1 existence of defective or inadequate street layout, faulty lot layout in  
2 relation to size, adequacy, accessibility, or usefulness, insanitary or  
3 unsafe conditions, deterioration of site or other improvements, diversity  
4 of ownership, tax or special assessment delinquency exceeding the fair  
5 value of the land, defective or unusual conditions of title, improper  
6 subdivision or obsolete platting, or the existence of conditions which  
7 endanger life or property by fire and other causes, or any combination of  
8 such factors, substantially impairs or arrests the sound growth of the  
9 community, retards the provision of housing accommodations, or  
10 constitutes an economic or social liability and is detrimental to the  
11 public health, safety, morals, or welfare in its present condition and  
12 use and (b) in which there is at least one of the following conditions:  
13 (i) Unemployment in the designated area is at least one hundred twenty  
14 percent of the state or national average; (ii) the average age of the  
15 residential or commercial units in the area is at least forty years;  
16 (iii) more than half of the plotted and subdivided property in an area is  
17 unimproved land that has been within the city for forty years and has  
18 remained unimproved during that time; (iv) the per capita income of the  
19 area is lower than the average per capita income of the city or village  
20 in which the area is designated; or (v) the area has had either stable or  
21 decreasing population based on the last two decennial censuses. In no  
22 event shall a city of the metropolitan, primary, or first class designate  
23 more than thirty-five percent of the city as blighted, a city of the  
24 second class shall not designate an area larger than fifty percent of the  
25 city as blighted, and a village shall not designate an area larger than  
26 one hundred percent of the village as blighted. A redevelopment project  
27 involving a formerly used defense site as authorized under section  
28 18-2123.01, any area which is located within a good life district  
29 established under the Good Life Transformational Projects Act, and any  
30 area declared to be an extremely blighted area under section 18-2101.02  
31 shall not count towards the percentage limitations contained in this

1 subdivision;

2 (4) Bonds means any bonds, including refunding bonds, notes, interim  
3 certificates, debentures, or other obligations issued pursuant to the  
4 Community Development Law except for bonds issued pursuant to section  
5 18-2142.04;

6 (5) Business means any private business located in an enhanced  
7 employment area;

8 (6) City means any city or incorporated village in the state;

9 (7) Clerk means the clerk of the city or village;

10 (8) Community redevelopment area means a substandard and blighted  
11 area which the community redevelopment authority designates as  
12 appropriate for a redevelopment project;

13 (9) Employee means a person employed at a business as a result of a  
14 redevelopment project;

15 (10) Employer-provided health benefit means any item paid for by the  
16 employer in total or in part that aids in the cost of health care  
17 services, including, but not limited to, health insurance, health savings  
18 accounts, and employer reimbursement of health care costs;

19 (11) Enhanced employment area means an area not exceeding six  
20 hundred acres (a) within a community redevelopment area which is  
21 designated by an authority as eligible for the imposition of an  
22 occupation tax or (b) not within a community redevelopment area as may be  
23 designated under section 18-2142.04;

24 (12) Equivalent employees means the number of employees computed by  
25 (a) dividing the total hours to be paid in a year by (b) the product of  
26 forty times the number of weeks in a year;

27 (13) Extremely blighted area means a substandard and blighted area  
28 in which: (a) The average rate of unemployment in the area during the  
29 period covered by the most recent ~~federal decennial census~~ or American  
30 Community Survey 5-Year Estimate is at least two hundred percent of the  
31 average rate of unemployment in the state during the same period; and (b)

1 the average poverty rate in the area exceeds twenty percent for the total  
2 federal census tract or tracts or federal census block group or block  
3 groups in the area;

4 (14) Federal government means the United States of America, or any  
5 agency or instrumentality, corporate or otherwise, of the United States  
6 of America;

7 (15) Governing body or local governing body means the city council,  
8 board of trustees, or other legislative body charged with governing the  
9 municipality;

10 (16) Limited community redevelopment authority means a community  
11 redevelopment authority created pursuant to section 18-2102.01 having  
12 only one single specific limited pilot project authorized;

13 (17) Mayor means the mayor of the city or chairperson of the board  
14 of trustees of the village;

15 (18) New investment means the value of improvements to real estate  
16 made in an enhanced employment area by a developer or a business;

17 (19) Number of new employees means the number of equivalent  
18 employees that are employed at a business as a result of the  
19 redevelopment project during a year that are in excess of the number of  
20 equivalent employees during the year immediately prior to the year that a  
21 redevelopment plan is adopted;

22 (20) Obligee means any bondholder, agent, or trustee for any  
23 bondholder, or lessor demising to any authority, established pursuant to  
24 section 18-2102.01, property used in connection with a redevelopment  
25 project, or any assignee or assignees of such lessor's interest or any  
26 part thereof, and the federal government when it is a party to any  
27 contract with such authority;

28 (21) Occupation tax means a tax imposed under section 18-2142.02;

29 (22) Person means any individual, firm, partnership, limited  
30 liability company, corporation, company, association, joint-stock  
31 association, or body politic and includes any trustee, receiver,

1 assignee, or other similar representative thereof;

2 (23) Public body means the state or any municipality, county,  
3 township, board, commission, authority, district, or other political  
4 subdivision or public body of the state;

5 (24) Real property means all lands, including improvements and  
6 fixtures thereon, and property of any nature appurtenant thereto, or used  
7 in connection therewith, and every estate, interest and right, legal or  
8 equitable, therein, including terms for years and liens by way of  
9 judgment, mortgage, or otherwise, and the indebtedness secured by such  
10 liens;

11 (25) Redeveloper means any person, partnership, or public or private  
12 corporation or agency which enters or proposes to enter into a  
13 redevelopment contract;

14 (26) Redevelopment contract means a contract entered into between an  
15 authority and a redeveloper for the redevelopment of an area in  
16 conformity with a redevelopment plan;

17 (27) Redevelopment plan means a plan, as it exists from time to time  
18 for one or more community redevelopment areas, or for a redevelopment  
19 project, which (a) conforms to the general plan for the municipality as a  
20 whole and (b) is sufficiently complete to indicate such land acquisition,  
21 demolition and removal of structures, redevelopment, improvements, and  
22 rehabilitation as may be proposed to be carried out in the community  
23 redevelopment area, zoning and planning changes, if any, land uses,  
24 maximum densities, and building requirements;

25 (28) Redevelopment project means any work or undertaking in one or  
26 more community redevelopment areas: (a) To acquire substandard and  
27 blighted areas or portions thereof, including lands, structures, or  
28 improvements the acquisition of which is necessary or incidental to the  
29 proper clearance, development, or redevelopment of such substandard and  
30 blighted areas; (b) to clear any such areas by demolition or removal of  
31 existing buildings, structures, streets, utilities, or other improvements

1 thereon and to install, construct, or reconstruct streets, utilities,  
2 parks, playgrounds, public spaces, public parking facilities, sidewalks  
3 or moving sidewalks, convention and civic centers, bus stop shelters,  
4 lighting, benches or other similar furniture, trash receptacles,  
5 shelters, skywalks and pedestrian and vehicular overpasses and  
6 underpasses, enhancements to structures in the redevelopment plan area  
7 which exceed minimum building and design standards in the community and  
8 prevent the recurrence of substandard and blighted conditions, and any  
9 other necessary public improvements essential to the preparation of sites  
10 for uses in accordance with a redevelopment plan; (c) to sell, lease, or  
11 otherwise make available land in such areas for residential,  
12 recreational, commercial, industrial, or other uses, including parking or  
13 other facilities functionally related or subordinate to such uses, or for  
14 public use or to retain such land for public use, in accordance with a  
15 redevelopment plan; and may also include the preparation of the  
16 redevelopment plan, the planning, survey, and other work incident to a  
17 redevelopment project and the preparation of all plans and arrangements  
18 for carrying out a redevelopment project; (d) to dispose of all real and  
19 personal property or any interest in such property, or assets, cash, or  
20 other funds held or used in connection with residential, recreational,  
21 commercial, industrial, or other uses, including parking or other  
22 facilities functionally related or subordinate to such uses, or any  
23 public use specified in a redevelopment plan or project, except that such  
24 disposition shall be at its fair value for uses in accordance with the  
25 redevelopment plan; (e) to acquire real property in a community  
26 redevelopment area which, under the redevelopment plan, is to be repaired  
27 or rehabilitated for dwelling use or related facilities, repair or  
28 rehabilitate the structures, and resell the property; (f) to carry out  
29 plans for a program of voluntary or compulsory repair, rehabilitation, or  
30 demolition of buildings in accordance with the redevelopment plan; and  
31 (g) in a rural community or in an extremely blighted area within a

1 municipality that is not a rural community, to carry out construction of  
2 workforce housing;

3 (29) Redevelopment project valuation means the valuation for  
4 assessment of the taxable real property in a redevelopment project last  
5 certified for the year prior to the effective date of the provision  
6 authorized in section 18-2147;

7 (30) Rural community means any municipality in a county with a  
8 population of fewer than one hundred thousand inhabitants as determined  
9 by the most recent federal decennial census;

10 (31) Substandard area means an area in which there is a predominance  
11 of buildings or improvements, whether nonresidential or residential in  
12 character, which, by reason of dilapidation, deterioration, age or  
13 obsolescence, inadequate provision for ventilation, light, air,  
14 sanitation, or open spaces, high density of population and overcrowding,  
15 or the existence of conditions which endanger life or property by fire  
16 and other causes, or any combination of such factors, is conducive to ill  
17 health, transmission of disease, infant mortality, juvenile delinquency,  
18 and crime, (which cannot be remedied through construction of prisons),  
19 and is detrimental to the public health, safety, morals, or welfare; and

20 (32) Workforce housing means:

21 (a) Housing that meets the needs of today's working families;

22 (b) Housing that is attractive to new residents considering  
23 relocation to a rural community;

24 (c) Owner-occupied housing units that cost not more than two hundred  
25 seventy-five thousand dollars to construct or rental housing units that  
26 cost not more than two hundred thousand dollars per unit to construct.  
27 For purposes of this subdivision (c), housing unit costs shall be updated  
28 annually by the Department of Economic Development based upon the most  
29 recent increase or decrease in the Producer Price Index for all  
30 commodities, published by the United States Department of Labor, Bureau  
31 of Labor Statistics;

1 (d) Owner-occupied and rental housing units for which the cost to  
2 substantially rehabilitate exceeds fifty percent of a unit's assessed  
3 value; and

4 (e) Upper-story housing.

5 **Sec. 4.** Section 77-6831, Revised Statutes Cumulative Supplement,  
6 2024, is amended to read:

7 77-6831 (1) A taxpayer shall be entitled to the sales and use tax  
8 incentives contained in subsection (2) of this section if the taxpayer:

9 (a) Attains a cumulative investment in qualified property of at  
10 least five million dollars and hires at least thirty new employees at the  
11 qualified location or locations before the end of the ramp-up period;

12 (b) Attains a cumulative investment in qualified property of at  
13 least two hundred fifty million dollars and hires at least two hundred  
14 fifty new employees at the qualified location or locations before the end  
15 of the ramp-up period; or

16 (c) Attains a cumulative investment in qualified property of at  
17 least fifty million dollars at the qualified location or locations before  
18 the end of the ramp-up period. To receive incentives under this  
19 subdivision, the taxpayer must meet the following conditions:

20 (i) The average compensation of the taxpayer's employees at the  
21 qualified location or locations for each year of the performance period  
22 must equal at least one hundred fifty percent of the Nebraska statewide  
23 average hourly wage for the year of application;

24 (ii) The taxpayer must offer to its employees who constitute full-  
25 time employees as defined and described in section 4980H of the Internal  
26 Revenue Code of 1986, as amended, and the regulations for such section,  
27 at the qualified location or locations for each year of the performance  
28 period, the opportunity to enroll in minimum essential coverage under an  
29 eligible employer-sponsored plan, as those terms are defined and  
30 described in section 5000A of the Internal Revenue Code of 1986, as  
31 amended, and the regulations for such section; and

1 (iii) The taxpayer must offer a sufficient package of benefits as  
2 described in subdivision (1)(j) of section 77-6828.

3 (2) A taxpayer meeting the requirements of subsection (1) of this  
4 section shall be entitled to the following sales and use tax incentives:

5 (a) A refund of all sales and use taxes paid under the Local Option  
6 Revenue Act, the Nebraska Revenue Act of 1967, the Qualified Judgment  
7 Payment Act, and sections 13-319, 13-324, and 13-2813 from the date of  
8 the complete application through the meeting of the required levels of  
9 employment and investment for all purchases, including rentals, of:

10 (i) Qualified property used at the qualified location or locations;

11 (ii) Property, excluding motor vehicles, based in this state and  
12 used in both this state and another state in connection with the  
13 qualified location or locations except when any such property is to be  
14 used for fundraising for or for the transportation of an elected  
15 official;

16 (iii) Tangible personal property by a contractor or repairperson  
17 after appointment as a purchasing agent of the owner of the improvement  
18 to real estate when such property is incorporated into real estate at the  
19 qualified location or locations. The refund shall be based on fifty  
20 percent of the contract price, excluding any land, as the cost of  
21 materials subject to the sales and use tax;

22 (iv) Tangible personal property by a contractor or repairperson  
23 after appointment as a purchasing agent of the taxpayer when such  
24 property is annexed to, but not incorporated into, real estate at the  
25 qualified location or locations. The refund shall be based on the cost of  
26 materials subject to the sales and use tax that were annexed to real  
27 estate; and

28 (v) Tangible personal property by a contractor or repairperson after  
29 appointment as a purchasing agent of the taxpayer when such property is  
30 both (A) incorporated into real estate at the qualified location or  
31 locations and (B) annexed to, but not incorporated into, real estate at



1 the qualified location or locations. The refund shall be based on fifty  
2 percent of the contract price, excluding any land, as the cost of  
3 materials subject to the sales and use tax; and

4 (b) An exemption from all sales and use taxes under the Local Option  
5 Revenue Act, the Nebraska Revenue Act of 1967, the Qualified Judgment  
6 Payment Act, and sections 13-319, 13-324, and 13-2813 on the types of  
7 purchases, including rentals, listed in subdivision (a) of this  
8 subsection for such purchases, including rentals, occurring during each  
9 year of the performance period in which the taxpayer is at or above the  
10 required levels of employment and investment, except that the exemption  
11 shall be for the actual materials purchased with respect to subdivisions  
12 (2)(a)(iii), (iv), and (v) of this section. The Tax Commissioner shall  
13 issue such rules, regulations, certificates, and forms as are appropriate  
14 to implement the efficient use of this exemption.

15 (3)(a) Upon execution of the agreement, the taxpayer shall be issued  
16 a direct payment permit under section 77-2705.01, notwithstanding the  
17 three million dollars in purchases limitation in subsection (1) of  
18 section 77-2705.01, for each qualified location specified in the  
19 agreement, unless the taxpayer has opted out of this requirement in the  
20 agreement. For any taxpayer who is issued a direct payment permit, until  
21 such taxpayer makes the investment in qualified property and hires the  
22 new employees at the qualified location or locations as specified in  
23 subsection (1) of this section, the taxpayer must pay and remit any  
24 applicable sales and use taxes as required by the Tax Commissioner.

25 (b) If the taxpayer makes the investment in qualified property and  
26 hires the new employees at the qualified location or locations as  
27 specified in subsection (1) of this section, the taxpayer shall receive  
28 the sales tax refunds described in subdivision (2)(a) of this section.  
29 For any year in which the taxpayer is not at the required levels of  
30 employment and investment, the taxpayer shall report all sales and use  
31 taxes owed for the period on the taxpayer's tax return.

1 (4) The taxpayer shall be entitled to one of the following credits  
2 for payment of wages to new employees:

3 (a)(i) If a taxpayer attains a cumulative investment in qualified  
4 property of at least one million dollars and hires at least ten new  
5 employees at the qualified location or locations before the end of the  
6 ramp-up period, the taxpayer shall be entitled to a credit equal to four  
7 percent times the average wage of new employees times the number of new  
8 employees. Wages in excess of one million dollars paid to any one  
9 employee during the year shall be excluded from the calculations under  
10 this subdivision;

11 (ii) If the taxpayer attains a cumulative investment in qualified  
12 property of at least one million dollars and hires at least ten new  
13 employees at the qualified location or locations before the end of the  
14 ramp-up period and the number of new employees and investment are at a  
15 qualified location in a county in Nebraska with a population of one  
16 hundred thousand or greater, and at which the majority of the business  
17 activities conducted are described in subdivision (1)(a) or (1)(n) of  
18 section 77-6818, the taxpayer shall be entitled to a credit equal to four  
19 percent times the average wage of new employees times the number of new  
20 employees. Wages in excess of one million dollars paid to any one  
21 employee during the year shall be excluded from the calculations under  
22 this subdivision; or

23 (iii) If the taxpayer attains a cumulative investment in qualified  
24 property of at least one million dollars and hires at least ten new  
25 employees at the qualified location or locations before the end of the  
26 ramp-up period and the number of new employees and investment are at a  
27 qualified location or locations within one or more counties in Nebraska  
28 that each have a population of less than one hundred thousand, and at  
29 which the majority of the business activities conducted are described in  
30 subdivision (1)(a) or (1)(n) of section 77-6818, the taxpayer shall be  
31 entitled to a credit equal to six percent times the average wage of new

1 employees times the number of new employees. For purposes of meeting the  
2 ten-employee requirement of this subdivision, the number of new employees  
3 shall be multiplied by two. Wages in excess of one million dollars paid  
4 to any one employee during the year shall be excluded from the  
5 calculations under this subdivision;

6 (b) If a taxpayer hires at least twenty new employees at the  
7 qualified location or locations before the end of the ramp-up period, the  
8 taxpayer shall be entitled to a credit equal to five percent times the  
9 average wage of new employees times the number of new employees if the  
10 average wage of the new employees equals at least one hundred percent of  
11 the Nebraska statewide average hourly wage for the year of application.  
12 The credit shall equal seven percent times the average wage of new  
13 employees times the number of new employees if the average wage of the  
14 new employees equals at least one hundred fifty percent of the Nebraska  
15 statewide average hourly wage for the year of application. The credit  
16 shall equal nine percent times the average wage of new employees times  
17 the number of new employees if the average wage of the new employees  
18 equals at least two hundred percent of the Nebraska statewide average  
19 hourly wage for the year of application. Wages in excess of one million  
20 dollars paid to any one employee during the year shall be excluded from  
21 the calculations under this subdivision;

22 (c) If a taxpayer attains a cumulative investment in qualified  
23 property of at least five million dollars and hires at least thirty new  
24 employees at the qualified location or locations before the end of the  
25 ramp-up period, the taxpayer shall be entitled to a credit equal to five  
26 percent times the average wage of new employees times the number of new  
27 employees if the average wage of the new employees equals at least one  
28 hundred percent of the Nebraska statewide average hourly wage for the  
29 year of application. The credit shall equal seven percent times the  
30 average wage of new employees times the number of new employees if the  
31 average wage of the new employees equals at least one hundred fifty

1 percent of the Nebraska statewide average hourly wage for the year of  
2 application. The credit shall equal nine percent times the average wage  
3 of new employees times the number of new employees if the average wage of  
4 the new employees equals at least two hundred percent of the Nebraska  
5 statewide average hourly wage for the year of application. Wages in  
6 excess of one million dollars paid to any one employee during the year  
7 shall be excluded from the calculations under this subdivision;

8 (d) If a taxpayer attains a cumulative investment in qualified  
9 property of at least two hundred fifty million dollars and hires at least  
10 two hundred fifty new employees at the qualified location or locations  
11 before the end of the ramp-up period, the taxpayer shall be entitled to a  
12 credit equal to seven percent times the average wage of new employees  
13 times the number of new employees if the average wage of the new  
14 employees equals at least one hundred fifty percent of the Nebraska  
15 statewide average hourly wage for the year of application. The credit  
16 shall equal nine percent times the average wage of new employees times  
17 the number of new employees if the average wage of the new employees  
18 equals at least two hundred percent of the Nebraska statewide average  
19 hourly wage for the year of application. Wages in excess of one million  
20 dollars paid to any one employee during the year shall be excluded from  
21 the calculations under this subdivision; or

22 (e) If a taxpayer attains a cumulative investment in qualified  
23 property of at least two hundred fifty thousand dollars but less than one  
24 million dollars and hires at least five new employees at the qualified  
25 location or locations before the end of the ramp-up period and the number  
26 of new employees and investment are at a qualified location within an  
27 economic redevelopment area, the taxpayer shall be entitled to a credit  
28 equal to six percent times the average wage of new employees times the  
29 number of new employees if the average wage of the new employees equals  
30 at least seventy percent of the Nebraska statewide average hourly wage  
31 for the year of application. Wages in excess of one million dollars paid

1 to any one employee during the year shall be excluded from the  
2 calculations under this subdivision. For purposes of this subdivision,  
3 economic redevelopment area means an area in which (i) the average rate  
4 of unemployment in the area during the period covered by the most recent  
5 ~~federal decennial census~~ or American Community Survey 5-Year Estimate is  
6 at least one hundred fifty percent of the average rate of unemployment in  
7 the state during the same period and (ii) the average poverty rate in the  
8 area exceeds twenty percent for the total federal census tract or tracts  
9 or federal census block group or block groups in the area.

10 (5) The taxpayer shall be entitled to one of the following credits  
11 for new investment:

12 (a)(i) If a taxpayer attains a cumulative investment in qualified  
13 property of at least one million dollars and hires at least ten new  
14 employees at the qualified location or locations before the end of the  
15 ramp-up period, the taxpayer shall be entitled to a credit equal to four  
16 percent of the investment made in qualified property at the qualified  
17 location or locations;

18 (ii) If the taxpayer attains a cumulative investment in qualified  
19 property of at least one million dollars and hires at least ten new  
20 employees at the qualified location or locations before the end of the  
21 ramp-up period and the number of new employees and investment are at a  
22 qualified location in a county in Nebraska with a population of one  
23 hundred thousand or greater, and at which the majority of the business  
24 activities conducted are described in subdivision (1)(a) or (1)(n) of  
25 section 77-6818, the taxpayer shall be entitled to a credit equal to four  
26 percent of the investment made in qualified property at the qualified  
27 location or locations unless the cumulative investment exceeds ten  
28 million dollars, in which case the taxpayer shall be entitled to a credit  
29 equal to seven percent of the investment made in qualified property at  
30 the qualified location or locations; or

31 (iii) If the taxpayer attains a cumulative investment in qualified

1 property of at least one million dollars and hires at least ten new  
2 employees at the qualified location or locations before the end of the  
3 ramp-up period and the number of new employees and investment are at a  
4 qualified location or locations within one or more counties in Nebraska  
5 that each have a population of less than one hundred thousand, and at  
6 which the majority of the business activities conducted are described in  
7 subdivision (1)(a) or (1)(n) of section 77-6818, the taxpayer shall be  
8 entitled to a credit equal to four percent of the investment made in  
9 qualified property at the qualified location or locations unless the  
10 cumulative investment exceeds ten million dollars, in which case the  
11 taxpayer shall be entitled to a credit equal to seven percent of the  
12 investment made in qualified property at the qualified location or  
13 locations. For purposes of meeting the ten-employee requirement of this  
14 subdivision, the number of new employees shall be multiplied by two;

15 (b) If a taxpayer attains a cumulative investment in qualified  
16 property of at least five million dollars and hires at least thirty new  
17 employees at the qualified location or locations before the end of the  
18 ramp-up period, the taxpayer shall be entitled to a credit equal to seven  
19 percent of the investment made in qualified property at the qualified  
20 location or locations;

21 (c) If a taxpayer attains a cumulative investment in qualified  
22 property of at least two hundred fifty million dollars and hires at least  
23 two hundred fifty new employees at the qualified location or locations  
24 before the end of the ramp-up period, the taxpayer shall be entitled to a  
25 credit equal to seven percent of the investment made in qualified  
26 property at the qualified location or locations; or

27 (d) If a taxpayer attains a cumulative investment in qualified  
28 property of at least two hundred fifty thousand dollars but less than one  
29 million dollars and hires at least five new employees at the qualified  
30 location or locations before the end of the ramp-up period and the number  
31 of new employees and investment are at a qualified location within an

1 economic redevelopment area, the taxpayer shall be entitled to a credit  
2 equal to four percent of the investment made in qualified property at the  
3 qualified location or locations. For purposes of this subdivision,  
4 economic redevelopment area means an area in which (i) the average rate  
5 of unemployment in the area during the period covered by the most recent  
6 ~~federal decennial census~~ or American Community Survey 5-Year Estimate is  
7 at least one hundred fifty percent of the average rate of unemployment in  
8 the state during the same period and (ii) the average poverty rate in the  
9 area exceeds twenty percent for the total federal census tract or tracts  
10 or federal census block group or block groups in the area.

11 (6)(a) The credit percentages prescribed in subdivisions (4)(a),  
12 (b), (c), and (d) and subdivisions (5)(a), (b), and (c) of this section  
13 shall be increased by one percentage point for wages paid and investments  
14 made at qualified locations in an extremely blighted area. For purposes  
15 of this subdivision, extremely blighted area means an area which, before  
16 the end of the ramp-up period, has been declared an extremely blighted  
17 area under section 18-2101.02.

18 (b) The credit percentages prescribed in subsections (4) and (5) of  
19 this section shall be increased by one percentage point if the taxpayer:

20 (i) Is a benefit corporation as defined in section 21-403 and has  
21 been such a corporation for at least one year prior to submitting an  
22 application under the Imagine Nebraska Act; and

23 (ii) Remains a benefit corporation as defined in section 21-403 for  
24 the duration of the taxpayer's agreement under the Imagine Nebraska Act.

25 (c) A taxpayer may, if qualified, receive one or both of the  
26 increases provided in this subsection.

27 (7)(a) The credits prescribed in subsections (4) and (5) of this  
28 section shall be allowable for wages paid and investments made during  
29 each year of the performance period that the taxpayer is at or above the  
30 required levels of employment and investment.

31 (b) The credits prescribed in subsection (5) of this section shall

1 also be allowable during the first year of the performance period for  
2 investment in qualified property at the qualified location or locations  
3 after the date of the complete application and before the beginning of  
4 the performance period.

5 (8)(a) Property described in subdivision (8)(c) of this section used  
6 at the qualified location or locations, whether purchased or leased, and  
7 placed in service by the taxpayer after the date of the complete  
8 application, shall constitute separate classes of property and are  
9 eligible for exemption under the conditions and for the time periods  
10 provided in subdivision (8)(b) of this section.

11 (b) A taxpayer shall receive the exemption of property in  
12 subdivision (8)(c) of this section if the taxpayer attains one of the  
13 following employment and investment levels: (i) Cumulative investment in  
14 qualified property of at least five million dollars and the hiring of at  
15 least thirty new employees at the qualified location or locations before  
16 the end of the ramp-up period; (ii) cumulative investment in qualified  
17 property of at least fifty million dollars at the qualified location or  
18 locations before the end of the ramp-up period, provided the average  
19 compensation of the taxpayer's employees at the qualified location or  
20 locations for the year in which such investment level was attained equals  
21 at least one hundred fifty percent of the Nebraska statewide average  
22 hourly wage for the year of application and the taxpayer offers to its  
23 employees who constitute full-time employees as defined and described in  
24 section 4980H of the Internal Revenue Code of 1986, as amended, and the  
25 regulations for such section, at the qualified location or locations for  
26 the year in which such investment level was attained, the opportunity to  
27 enroll in minimum essential coverage under an eligible employer-sponsored  
28 plan, as those terms are defined and described in section 5000A of the  
29 Internal Revenue Code of 1986, as amended, and the regulations for such  
30 section; or (iii) cumulative investment in qualified property of at least  
31 two hundred fifty million dollars and the hiring of at least two hundred



1 fifty new employees at the qualified location or locations before the end  
2 of the ramp-up period. Such property shall be eligible for the exemption  
3 from the first January 1 following the end of the year during which the  
4 required levels were exceeded through the ninth December 31 after the  
5 first year property included in subdivision (8)(c) of this section  
6 qualifies for the exemption, except that for a taxpayer who has filed an  
7 application under NAICS code 518210 for Data Processing, Hosting, and  
8 Related Services and who files a separate sequential application for the  
9 same NAICS code for which the ramp-up period begins with the year  
10 immediately after the end of the previous project's performance period or  
11 a taxpayer who has a project qualifying under subdivision (1)(b)(ii) of  
12 section 77-5725 and who files a separate sequential application for NAICS  
13 code 518210 for Data Processing, Hosting, and Related Services for which  
14 the ramp-up period begins with the year immediately after the end of the  
15 previous project's entitlement period, such property described in  
16 subdivision (8)(c)(i) of this section shall be eligible for the exemption  
17 from the first January 1 following the placement in service of such  
18 property through the ninth December 31 after the year the first claim for  
19 exemption is approved.

20 (c) The following personal property used at the qualified location  
21 or locations, whether purchased or leased, and placed in service by the  
22 taxpayer after the date of the complete application shall constitute  
23 separate classes of personal property:

24 (i) All personal property that constitutes a data center if the  
25 taxpayer qualifies under subdivision (8)(b)(i) or (8)(b)(ii) of this  
26 section;

27 (ii) Business equipment that is located at a qualified location or  
28 locations and that is involved directly in the manufacture or processing  
29 of agricultural products, including business equipment used primarily for  
30 the capture and compression of carbon dioxide, the manufacturing of  
31 liquid fertilizer or any other chemical applied to agricultural crops, or

1 the manufacturing of any liquid additive for a farm vehicle fuel if the  
2 taxpayer qualifies under subdivision (8)(b)(i) or (8)(b)(ii) of this  
3 section; or

4 (iii) All personal property if the taxpayer qualifies under  
5 subdivision (8)(b)(iii) of this section.

6 (d) In order to receive the property tax exemptions allowed by  
7 subdivision (8)(c) of this section, the taxpayer shall annually file a  
8 claim for exemption with the Tax Commissioner on or before May 1. The  
9 form and supporting schedules shall be prescribed by the Tax Commissioner  
10 and shall list all property for which exemption is being sought under  
11 this section. A separate claim for exemption must be filed for each  
12 agreement and each county in which property is claimed to be exempt. A  
13 copy of this form must also be filed with the county assessor in each  
14 county in which the applicant is requesting exemption. The Tax  
15 Commissioner shall determine whether a taxpayer is eligible to obtain  
16 exemption for personal property based on the criteria for exemption and  
17 the eligibility of each item listed for exemption and, on or before  
18 August 1, certify such determination to the taxpayer and to the affected  
19 county assessor.

20 (9) The taxpayer shall, on or before the receipt or use of any  
21 incentives under this section, pay to the director a fee of one-half  
22 percent of such incentives, except for the exemption on personal  
23 property, for administering the Imagine Nebraska Act, except that the fee  
24 on any sales tax exemption may be paid by the taxpayer with the filing of  
25 its sales and use tax return. Such fee may be paid by direct payment to  
26 the director or through withholding of available refunds. A credit shall  
27 be allowed against such fee for the amount of the fee paid with the  
28 application. All fees collected under this subsection shall be remitted  
29 to the State Treasurer for credit to the Imagine Nebraska Cash Fund,  
30 which fund is hereby created. The fund shall consist of fees credited  
31 under this subsection and any other money appropriated to the fund by the

1 Legislature. The fund shall be administered by the Department of Economic  
2 Development and shall be used for administration of the Imagine Nebraska  
3 Act. Any money in the fund available for investment shall be invested by  
4 the state investment officer pursuant to the Nebraska Capital Expansion  
5 Act and the Nebraska State Funds Investment Act.

6 **Sec. 5.** Section 77-6906, Revised Statutes Cumulative Supplement,  
7 2024, is amended to read:

8 77-6906 Economic redevelopment area means an area in the State of  
9 Nebraska in which:

10 (1) The average rate of unemployment in the area during the period  
11 covered by the most recent ~~federal decennial census~~ or American Community  
12 Survey 5-Year Estimate by the United States Bureau of the Census is at  
13 least one hundred fifty percent of the average rate of unemployment in  
14 the state during the same period; and

15 (2) The average poverty rate in the area is twenty percent or more  
16 for the federal census tract in the area.

17 **Sec. 6.** Section 81-1203, Reissue Revised Statutes of Nebraska, is  
18 amended to read:

19 81-1203 (1) A business applying for a job training grant, other than  
20 a grant provided under subsection (3) of section 81-1201.21, shall submit  
21 a business plan to the Department of Economic Development which includes,  
22 but is not limited to:

23 (a) The number of jobs to be created or the number of existing  
24 positions that will be retrained;

25 (b) The nature of the business and the type of jobs to be created or  
26 positions to be retrained;

27 (c) The estimated wage levels of the jobs to be created or positions  
28 to be retrained; and

29 (d) A program schedule for the job training project.

30 (2) A business applying for a job training grant, other than a grant  
31 provided under subsection (3) of section 81-1201.21, must demonstrate

1 that the job training project to be conducted pursuant to the grant meets  
2 the following criteria:

3 (a) The wage level of the jobs created will meet the local  
4 prevailing average;

5 (b) The jobs created will diversify the local economy;

6 (c) The goods or services produced by the company will be export-  
7 oriented;

8 (d) Seventy-five percent of the jobs created will be full-time jobs;  
9 and

10 (e) The new jobs will be created within three calendar years.

11 (3) A business applying for a training grant under subsection (3) of  
12 section 81-1201.21 may partner with a postsecondary educational  
13 institution; a private, nonprofit organization holding a certificate of  
14 exemption under section 501(c)(3) of the Internal Revenue Code; or a  
15 learning community coordinating council or school district that has  
16 partnered with a private, nonprofit organization. The application shall  
17 specify the role of the partnering entity in identifying and training  
18 potential job applicants for the applicant business.

19 (4) A business applying for a training grant under subsection (3) of  
20 section 81-1201.21 may apply as a business that has established a program  
21 under which residents of rural areas or high-poverty areas are trained  
22 for employment or potential employment by documenting:

23 (a) That the business has established a program designed to fill a  
24 minimum of four positions in rural areas and a minimum of eight positions  
25 in high-poverty areas for such business;

26 (b) A program schedule for the training project;

27 (c) The nature of the business and the number of positions available  
28 or to be created;

29 (d) That the wage level of the positions available or to be created  
30 will meet the local prevailing average;

31 (e) The value of the positions available or to be created in

1 diversifying the local economy;

2 (f) That a minimum of seventy-five percent of the positions  
3 available or to be created will be full-time jobs;

4 (g) That the business will accept funding on behalf of trainees and  
5 will provide a match of a minimum of twenty-five percent of the value of  
6 the grant, either monetarily or through in-kind services, as part of the  
7 training for each trainee;

8 (h) That any new position created will be done within three calendar  
9 years;

10 (i) That the number of trainees will not exceed one hundred twenty-  
11 five percent of the number of positions that will be available at the  
12 time of application; and

13 (j) That the goods or services produced by the business are  
14 generally exportable in nature resulting in additional money to the  
15 community or the state and the positions available or to be created are  
16 not local retail positions.

17 (5) Each business participating in a training grant under subsection  
18 (3) of section 81-1201.21 shall be subject to an audit by the Department  
19 of Economic Development and shall annually report or provide to the  
20 department the following information:

21 (a) The percentage of trainees who have successfully completed the  
22 training;

23 (b) The percentage of trainees that such business hired;

24 (c) An itemized description of such business's match including  
25 expenditures per trainee; and

26 (d) A copy of the training curriculum.

27 (6) For purposes of subsections (3) through (5) of this section:

28 (a) High-poverty area means an area consisting of one or more  
29 contiguous census tracts, as determined by the most recent American  
30 Community Survey 5-Year Estimate ~~federal decennial census~~, which contain  
31 a percentage of persons with incomes below the poverty line of greater

1 than thirty percent, and all census tracts contiguous to such tract or  
2 tracts ~~, as determined by the most recent federal decennial census;~~ and

3 (b) Private, nonprofit organization means an organization whose  
4 purpose is providing basic job and life skills training to individuals in  
5 need of such training in rural or high-poverty areas.

6 **Sec. 7.** Section 81-12,108, Reissue Revised Statutes of Nebraska, is  
7 amended to read:

8 81-12,108 For purposes of the Nebraska Innovation Hub Act:

9 (1) Department means the Department of Economic Development;

10 (2) Director means the Director of Economic Development;

11 (3) Economic redevelopment area means an area in the State of  
12 Nebraska in which:

13 (a) The average rate of unemployment in the area during the period  
14 covered by the most recent ~~federal decennial census~~ or American Community  
15 Survey 5-Year Estimate by the United States Bureau of the Census is at  
16 least one hundred fifty percent of the average rate of unemployment in  
17 the state during the same period; and

18 (b) The average poverty rate in the area is twenty percent or more  
19 for the federal census tract in the area;

20 (4) iHub area means the geographical area in this state in which an  
21 iHub will operate. An iHub area shall be located within:

22 (a) An economic redevelopment area;

23 (b) An enterprise zone designated pursuant to the Enterprise Zone  
24 Act;

25 (c) An inland port district as defined in section 13-3303;

26 (d) Thirty miles of the largest artificial reservoir constructed in  
27 this state for the storage of water; or

28 (e) Any county having a population of less than one hundred thousand  
29 inhabitants;

30 (5) iHub partner means an entity described in section 81-12,111 that  
31 collaborates with an iHub for purposes of driving economic growth within

1 an iHub area;

2 (6) Innovation hub or iHub means a private nonprofit corporation  
3 that is designated by the director as an iHub or an inland port authority  
4 created under the Municipal Inland Port Authority Act; and

5 (7) Postsecondary educational institution means a two-year or four-  
6 year college or university which is a member institution of an  
7 accrediting body recognized by the United States Department of Education.

8 **Sec. 8.** This act becomes operative on July 1, 2025.

9 **Sec. 9.** Original sections 13-1906, 81-1203, and 81-12,108, Reissue  
10 Revised Statutes of Nebraska, and sections 13-2610, 18-2103, 77-6831, and  
11 77-6906, Revised Statutes Cumulative Supplement, 2024, are repealed.

12 **Sec. 10.** Since an emergency exists, this act takes effect when  
13 passed and approved according to law.