

LEGISLATURE OF NEBRASKA
ONE HUNDRED NINTH LEGISLATURE
SECOND SESSION

LEGISLATIVE BILL 1150

Introduced by Hunt, 8.

Read first time January 20, 2026

Committee: Revenue

1 A BILL FOR AN ACT relating to the Imagine Nebraska Act; to amend section
2 77-6827, Revised Statutes Cumulative Supplement, 2024; to prohibit
3 application approval if a taxpayer has entered into a contract with
4 the United States Immigration and Customs Enforcement; to harmonize
5 provisions; and to repeal the original section.
6 Be it enacted by the people of the State of Nebraska,

1 **Section 1.** Section 77-6827, Revised Statutes Cumulative Supplement,
2 2024, is amended to read:

3 77-6827 (1) In order to utilize the incentives allowed in the
4 IMAGINE Nebraska Act, the taxpayer shall file an application with the
5 director, on a form developed by the director, requesting an agreement.

6 (2) The application shall:

7 (a) Identify the taxpayer applying for incentives;
8 (b) Identify all locations sought to be within the agreement and the
9 reason each such location constitutes or is expected to constitute a
10 qualified location;

11 (c) State the estimated, projected amount of new investment and the
12 estimated, projected number of new employees;

13 (d) Identify the required levels of employment and investment for
14 the various incentives listed within section 77-6831 that will govern the
15 agreement. The taxpayer may identify different levels of employment and
16 investment until the first December 31 following the end of the ramp-up
17 period on a form approved by the director. The identified levels of
18 employment and investment will govern all years covered under the
19 agreement;

20 (e) Identify whether the agreement is for a single qualified
21 location, all qualified locations within a county, all qualified
22 locations in more than one county, or all qualified locations within the
23 state;

24 (f) Acknowledge that the taxpayer understands the requirements for
25 offering health coverage, and for reporting the value of such coverage,
26 as specified in the IMAGINE Nebraska Act;

27 (g) Acknowledge that the taxpayer does not violate any state or
28 federal law against discrimination;

29 (h) Acknowledge that the taxpayer understands the requirements for
30 providing a sufficient package of benefits to its employees as specified
31 in the IMAGINE Nebraska Act; and

1 (i) Identify any contracts entered into between the taxpayer and the
2 United States Immigration and Customs Enforcement; and

3 (j) (i) Contain a nonrefundable application fee of five thousand
4 dollars. The fee shall be remitted to the State Treasurer for credit to
5 the Nebraska Incentives Fund.

6 (3) An application must be complete to establish the date of the
7 application. An application shall be considered complete once it contains
8 the items listed in subsection (2) of this section.

9 (4)(a) Except as provided in subdivision (b) of this subsection, if
10 the director is (4) Once satisfied that the application is consistent
11 with the purposes stated in the Imagine Nebraska Act for one or more
12 qualified locations within this state, the director shall approve the
13 application, subject to the base authority limitations provided in
14 section 77-6839.

15 (b) The director shall not approve an application for a taxpayer
16 that has entered into a contract with the United States Immigration and
17 Customs Enforcement.

18 (5) The director shall make his or her determination to approve or
19 not approve an application within ninety days after the date of the
20 application. If the director requests, by mail or by electronic means,
21 additional information or clarification from the taxpayer in order to
22 make his or her determination, such ninety-day period shall be tolled
23 from the time the director makes the request to the time he or she
24 receives the requested information or clarification from the taxpayer.
25 The taxpayer and the director may also agree to extend the ninety-day
26 period. If the director fails to make his or her determination within the
27 prescribed ninety-day period, the application is deemed approved, subject
28 to the base authority limitations provided in section 77-6839.

29 (6) There shall be no new applications for incentives filed under
30 this section after December 31, 2030. All complete applications filed on
31 or before December 31, 2030, shall be considered by the director and

1 approved if the location or locations and taxpayer qualify for benefits,
2 subject to the base authority limitations provided in section 77-6839.
3 Agreements may be executed with regard to complete applications filed on
4 or before December 31, 2030. All agreements pending, approved, or entered
5 into before such date shall continue in full force and effect.

6 **Sec. 2.** Original section 77-6827, Revised Statutes Cumulative
7 Supplement, 2024, is repealed.