

ONE HUNDRED NINTH LEGISLATURE

FIRST SESSION

LEGISLATIVE RESOLUTION 260

Introduced by Dover, 19.

PURPOSE: The purpose of this resolution is to propose an interim study to determine the return on investment per kilowatt hour for businesses that choose to locate and set up their businesses in Nebraska. The study shall include, but need not be limited to, an examination of the following:

- (1) Real property taxes;
- (2) Personal property taxes;
- (3) Sales tax based on construction costs, purchase of raw materials and business products, purchases by employees, and sales tax collected on products sold;
- (4) Income based on employees;
- (5) How the businesses that relocate to Nebraska due to tax treatment impact the return on investment; and
- (6) Any other benefits to the state due to both the growth of supply and demand of energy in the State of Nebraska.

This study shall also examine the potential economic offset associated with the buildout of energy infrastructure, including generation and transmission, necessary to supply sufficient kilowattage to users locating in Nebraska, including the same economic factors described herein in addition to the nameplate capacity tax.

In conducting this interim study, the Revenue Committee of the Legislature may confer with other standing committees of the Legislature, state agencies, county officials and employees, and other stakeholders.

NOW, THEREFORE, BE IT RESOLVED BY THE MEMBERS OF THE ONE HUNDRED NINTH LEGISLATURE OF NEBRASKA, FIRST SESSION:

1. That the Revenue Committee of the Legislature shall be designated to

conduct an interim study to carry out the purposes of this resolution.

2. That the committee shall upon the conclusion of its study make a report of its findings, together with its recommendations, to the Legislative Council or Legislature.