

ONE HUNDRED NINTH LEGISLATURE

SECOND SESSION

**LEGISLATIVE RESOLUTION 458**

Introduced by Andersen, 49; Ballard, 21; Kauth, 31; Lippincott, 34; Lonowski, 33; Meyer, F., 41; Sorrentino, 39; Storer, 43; Strommen, 47.

PURPOSE: The purpose of this resolution is to propose an interim study to examine the availability and disclosure of data regarding tax exemptions and tax incentives to Nebraska state personnel. The study shall include, but need not be limited to, the following:

(1) Compiling information for all of the current tax exemptions and tax incentives in Nebraska, including, but not limited to, the intended goals and actual outcomes, value, and the beginning and ending dates;

(2) Conducting an assessment of the actual economic impact of each tax exemption and tax incentive including the return on investment;

(3) Researching and identifying a means for all relevant information regarding tax exemptions and tax incentives to be shared with all Nebraska state personnel involved in the state appropriations process including state senators and their staff; and

(4) Examining transparency and reporting requirements for sharing information regarding tax exemptions and tax incentives.

NOW, THEREFORE, BE IT RESOLVED BY THE MEMBERS OF THE ONE HUNDRED NINTH LEGISLATURE OF NEBRASKA, SECOND 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.