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SENATOR COMBS: Thank you, Mr. President and members of the body. I want to pick up where I left off on the microenterprise tax credit program, which sounds intriguing, that will allow up to \$2 million of refundable, individual income tax credits per year, beginning in 2006, for applicants operating a "microbusiness" in depressed areas. So we talked about what depressed areas were, municipalities that have had a population decrease between the two most recent censuses, unincorporated areas in counties that have lost population, and designated federal enterprise zones, and census tracts that have less than 80 percent of the average statewide per capita income, and the Department of Revenue will be allocating those tax credits. And a little bit more about that microenterprise program: It provides a refundable, 20 percent investment tax credits of \$10,000 per business, or a total of \$2 million for the entire program year. The credits would be targeted to businesses with five or fewer employees in rural and urban areas, that contribute to the revitalization of economically depressed areas through the creation of new or improved income, self-employment, or other new jobs in the area. Department of Revenue would administer the act and may convene an advisory committee of individuals with expertise in small business development, and it would apply to investment in either capital, plant, equipment, and inventory to expand or start a business. So when you look at many of the microenterprises that we do have, you look at the Grow Nebraska program and the hundreds of small businesses that participate in that program, and you go to any gift shop, you know, at interstate stops, whatever, you see a lot of Grow Nebraska products--jams and jellies and handcrafted items and so forth, candles, that kind of thing--these would be the kind of businesses that perhaps may be five or fewer employees. You think, well, maybe that could be a single family or a couple of family operation. That brings new growth and vitality. If you look at the, you know, the lady that started making candles in her home in Edgar, that's a big business now--Sugar Shack candles. Tentative tax credits would be granted on a first-come, first-served basis, with carryover of unused amounts, and they expire one year after being granted, and any one taxpayer may receive no more than \$10,000 in tentative tax credits throughout the life of the program, which again ensures