



# DIRT ALERT

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David C. Levy, Editor

**BAIRD HOLM**<sup>LLP</sup>  
ATTORNEYS AT LAW  
EST. 1873

1700 Farnam Street • Suite 1500  
Omaha, NE 68102 • 402.344.0500  
www.bairdholm.com

## 2016 Interim Study Resolutions

Members of the Nebraska Legislature introduced over 100 legislative resolutions for interim studies thus far during the 2016 legislative session. Although March 29, 2016, was the last day a senator could introduce an interim study, each standing committee may introduce one additional study prior to adjournment sine die, which is scheduled for April 20, 2016.

An interim study authorizes a legislative committee to study an issue during the summer and fall. Interim studies often preview issues that legislators prioritize during the next legislative session, and they offer a unique opportunity for the public to influence legislative proposals prior to the introduction of legislative bills.

Of note, [LR 439](#) will examine the use of tax increment financing (TIF) by municipalities for residential development, including the role of school districts. During the 2016 legislative session, a number of senators raised concerns with the use of TIF, while others argued for more flexibility on TIF to encourage economic development. LR 439 will provide the public with another opportunity to interact with legislators to influence how TIF should and should not be used. The Legislature will also evaluate other urban redevelopment tools available to municipalities ([LR 605](#)).

A number of interim studies will focus on energy. LR 599 will evaluate the process by which public power adopted rate increases in electrical power rates over the last decade. A legislative hearing on LB 1068 led to the introduction of LR 599. LB 1068 provided authority to the Nebraska Public Service Commission to review electric retail rate increases, but the Transportation and Telecommunications Committee indefinitely postponed the legislation. LR 579 will evaluate the development of solar electric generation in Nebraska and policies to accelerate development of solar energy by residents and businesses.

Tax reform will again be a focus for many in the Legislature, including income taxes ([LR 562](#), [LR 592](#)), sales and use taxes ([LR 594](#)), financial institution and insurance premium taxes (LR 592), and property taxes in Nebraska ([LR 593](#), [LR 600](#), [LR 604](#)).

You can find a copy of each interim study on the Nebraska Legislature's website at <http://nebraskalegislature.gov/session/interim.php>.

Please do not hesitate to contact us if you have questions about any interim studies or if you are interested in participating in the Legislature's work during the interim. Thank you.

David C. Levy  
Garner R. Girthoffer

Interim Study	Subject	Introducer	Committee
<b>Economic Development</b>			
<a href="#">LR 439</a>	Interim study to examine the use of tax-increment financing by municipalities for residential development	Crawford	
<a href="#">LR 508</a>	Interim study to examine possible changes to the Nebraska Model Business Corporation Act	Harr	
<a href="#">LR 538</a>	Interim study to examine telecommunication services in Nebraska	Smith	
<a href="#">LR 595</a>	Interim study to examine the topic of food deserts and issues relating to access to healthy food in Nebraska	Hansen	
<a href="#">LR 597</a>	Interim study to examine financing mechanisms available to various political subdivisions to issue bonds or assume future payment obligations without a direct vote of taxpayers	Murante	
<a href="#">LR 605</a>	Interim study to examine issues relating to urban redevelopment	Mello	
<b>Real Estate</b>			
<a href="#">LR 490</a>	Interim study to examine the enforcement of state and local building codes	Crawford	
<a href="#">LR 495</a>	Interim study to examine state law governing cities of the second class and villages in Chapter 17 of the Nebraska statutes	Urban Affairs	
<a href="#">LR 496</a>	Interim study to examine issues within the jurisdiction of the Urban Affairs Committee	Urban Affairs	
<a href="#">LR 526</a>	Interim study to examine municipal classifications	Hansen	
<b>Renewable Energy</b>			
<a href="#">LR 406</a>	Examine issues surrounding the blending of various fuels in Nebraska and the impact of right to blend laws in other states	Gloor	
<a href="#">LR 534</a>	Interim study to examine the extent that state funds are invested in fossil fuels and clean	Haar	

	energy, and the feasibility of divestment consistent with the state's fiduciary responsibilities		
<a href="#">LR 557</a>	Interim study to examine what actions the State of Nebraska needs to take to meet the United States Dept. of Defense's mandates regarding energy and renewable resources	Garrett	
<a href="#">LR 579</a>	Interim study to examine issues relating to solar energy development	Haar	
<a href="#">LR 599</a>	Interim study to review the administrative rate review processes currently conducted by the Public Service Commission	Haar	
<b>Taxes</b>			
<a href="#">LR 511</a>	Interim study to examine existing law governing the collection of sales and use tax on remote sales	Davis	
<a href="#">LR 562</a>	Interim study to examine why LB 20 (income tax exemption for social security and military retirement benefits), LB 357 (income tax reform), and LB 454 (military retirement) failed to pass during the 104th legislative session	Garrett	
<a href="#">LR 563</a>	Interim study to examine the reasons for the substantial tax rates on wireless telephone service in Nebraska	Garrett	
<a href="#">LR 588</a>	Interim study to determine best practices in drafting tax legislation and determining the fiscal impact of tax policies	Harr	
<a href="#">LR 592</a>	Interim study to examine the structure, compliance, and administration of the state individual and corporate income taxes, including financial institution and insurance premium taxes	Gloor	
<a href="#">LR 593</a>	Interim study to examine the structure, compliance, and administration of real and personal property taxes	Gloor	
<a href="#">LR 594</a>	Interim study to examine the structure, compliance, and administration of state and local sales and use taxes and any other miscellaneous taxes	Gloor	
<a href="#">LR 600</a>	Interim study to examine alternatives for valuing agricultural land for property tax purposes	Johnson	
<a href="#">LR 605</a>	Interim study to examine issues relating to urban redevelopment	Mello	