



DIRT ALERT

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105th Nebraska Legislature, Second Session

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The Second Session of the 105th Nebraska Legislature convened on January 3, 2018. This Dirt Alert provides an update on certain bills introduced during days 6-10 of the Session related to economic development, municipal law, real estate, renewable energy, and taxation. A list of all bills we are tracking for days 6-10 is available below. Bills from days 1-5 and those carried-over from the First Session of the 105th Nebraska Legislature are available [here](#).

For days 6-10 of the Session, we have identified six bills warranting particular vigilance. These bills are:

- LB 967 (eliminating a municipality's ability to treat undeveloped vacant land and land outside of the city limits—not located within a blighted or substandard area—as redevelopment areas for purpose of tax increment financing);
- LB 989 (allowing cities of the primary class to act as test markets for autonomous vehicles);
- LB 1023 (moving up sunset dates for the Nebraska Advantage Act and other tax incentive programs, including the Nebraska Historic Tax Credit);
- LB 1054 (allowing members of the public to intervene and present evidence as part of the Nebraska Power Review Board's approval process);
- LB 1084 (providing sunset dates for certain tax exemptions and incentives, including the Nebraska Historic Tax Credit, and changing other revenue and taxation provisions);
- LB 1085 (creating 20-year tax increment financing for projects in "extremely blighted" areas).

We will provide summaries of these bills in the coming weeks. Copies of all bills are available on the Nebraska Legislature's website at <http://www.nebraskalegislature.gov/bills/>. Please contact us if you have questions about these bills or any others. Thank you.

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Bill	Summary	Introducer	Committee	Hearing Date	Current Status
Economic Development					
LB 986	Adopt the Neighborhood Improvement District Act and change provisions relating to special assessments for other improvement or development districts as prescribed	Hansen	Urban Affairs	TBD	Committee
LB 996	Change defined terms and other provisions of the Nebraska Advantage Act	Crawford	Revenue	TBD	Committee
LB 1023	Change sunset dates on certain tax incentive programs	Schumacher	Revenue	TBD	Committee
LB 1067	Authorize a special tourism surcharge under the Business Improvement District Act	Quick	Urban Affairs	TBD	Introduced
LB 1084	Adopt the Property Tax Request Limitation Act, provide sunset dates for certain tax exemptions and incentives, and change other revenue and taxation provisions	Briese	To Be Determined	TBD	Introduced
Energy/Renewable Energy					
LB 966	Provide a sales and use tax exemption relating to dark fiber	Friesen	Revenue	TBD	Committee
LB 1054 Brewer Priority	Change provisions relating to hearings before the Nebraska Power Review Board and electric generation using wind	Brewer	Natural Resources	TBD	Introduced
Municipal Law					
LB 989	Authorize testing of autonomous vehicles by a city of the primary class on its roadways	Wishart	Transportation and Telecommunications	TBD	Committee
LB 1019	Change boundaries of Nebraska planning and development regions	Clements	Government, Military and Veterans Affairs	TBD	Committee
LB 1025	Create the Building Codes Advisory Committee and change building code provisions	Wayne	Urban Affairs	TBD	Committee
LB 1028	Adopt the Abandoned and Dilapidated Housing Act	Wayne	Urban Affairs	TBD	Committee
LB 1071	Adopt the Infrastructure Improvement and Replacement Assistance Act and provide for a turn back of state sales tax revenue	Lindstrom	Revenue	TBD	Introduced

Bill	Summary	Introducer	Committee	Hearing Date	Current Status
Real Estate					
LB 1076	Increase the documentary stamp tax and provide for the use of the revenue	Friesen	Revenue	TBD	Introduced
Tax Increment Financing					
LB 967	Eliminate provisions of the Community Development Law relating to undeveloped vacant land and land outside of cities	Groene	Urban Affairs	TBD	Committee
LB 1085	Change the Community Development Law and provisions relating to tax-increment financing	Wayne	To Be Determined	TBD	Introduced
Taxes and Tax Equalization and Review Commission					
LB 963	Change how often real property is inspected and reviewed for property tax purposes	Smith	Revenue	TBD	Committee
LB 965	Change provisions relating to lists of real property subject to sale for delinquent taxes	Schumacher	Revenue	TBD	Committee
LB 1006	Change provisions relating to rehearings under the Tax Equalization and Review Commission Act	McCollister	Revenue	TBD	Committee
Telecommunications					
LB 994	Create the Rural Broadband Study Task Force, change provisions relating to the Nebraska Telecommunications Universal Service Fund, and change powers and duties of the Public Service Commission as prescribed	Friesen	Transportation and Telecommunications	TBD	Committee