

**ONE HUNDRED FIFTH LEGISLATURE - FIRST SESSION - 2017**  
**COMMITTEE STATEMENT**  
**LB597**

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**Hearing Date:** Tuesday February 21, 2017  
**Committee On:** Urban Affairs  
**Introducer:** Groene  
**One Liner:** Provide for application process through county assessor and Tax Commissioner prior to using tax-increment financing

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**Roll Call Vote - Final Committee Action:**  
Indefinitely postponed

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**Vote Results:**

<b>Aye:</b>	5	Senators Crawford, Hansen, Howard, Quick, Wayne
<b>Nay:</b>	2	Senators Larson, Riepe
<b>Absent:</b>		
<b>Present Not Voting:</b>		

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**Verbal Testimony:**

**Proponents:**

Senator Mike Groene  
John Curry  
Mary Jane Truemper

**Representing:**

Legislative District 42  
Self  
Self

**Opponents:**

Mayor Chris Beutler  
Mayor Doug Kindig  
Cassie Paben  
Tom Huston  
Ken Bunger

**Representing:**

City of Lincoln  
United Cities of Sarpy County  
City of Omaha  
Lincoln Chamber of Commerce  
North Platte Area Chamber and Development Corporation  
City of Norfolk  
Nebraska Economic Developers Association  
League of Nebraska Municipalities

Randy Gates

Gary Person

Christy Abraham

**Neutral:**

Christian Kreznar  
Beth Bazyn Ferrell

**Representing:**

Open Sky Policy Institute  
Nebraska Association of County Officials

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**Summary of purpose and/or changes:**

LB 597 would require that municipalities seeking to utilize tax-increment financing (TIF) must first obtain pre-approval from the Department of Revenue.

Under the bill, applications to use TIF would be submitted through the county assessor's office and reviewed by the Tax Commissioner. The Tax Commissioner would be required to review each application to ensure that the proposed TIF project complies with constitutional and statutory requirements. Applications received by the Tax Commissioner shall be granted or denied within forty-five days of receipt, and denials can be appealed to the Tax Equalization and Review Commission (TERC).

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Justin Wayne, Chairperson