

LEGISLATURE OF NEBRASKA  
ONE HUNDRED SEVENTH LEGISLATURE  
SECOND SESSION

**LEGISLATIVE BILL 985**

Introduced by Kolterman, 24; Walz, 15.

Read first time January 12, 2022

Committee: Revenue

- 1 A BILL FOR AN ACT relating to the Imagine Nebraska Act; to amend section
- 2 77-6805, Revised Statutes Cumulative Supplement, 2020; to redefine
- 3 base year as prescribed; and to repeal the original section.
- 4 Be it enacted by the people of the State of Nebraska,

1 Section 1. Section 77-6805, Revised Statutes Cumulative Supplement,  
2 2020, is amended to read:

3 77-6805 Base year means the year immediately preceding the year of  
4 application, subject to the following exceptions:

5 (1) Except as otherwise provided in subdivision (2) of this section,  
6 ~~except that~~ if the year of application is 2021, the base year is either  
7 2019 or 2020, whichever year the applicant had the larger number of  
8 equivalent employees at the qualified location or locations; and -

9 (2) If the year of application is 2021 or 2022 and the applicant  
10 increased the number of equivalent employees at the qualified location or  
11 locations in either 2020 or 2021 in response to the COVID-19 pandemic,  
12 the base year is 2019.

13 Sec. 2. Original section 77-6805, Revised Statutes Cumulative  
14 Supplement, 2020, is repealed.