

ONE HUNDRED NINTH LEGISLATURE - SECOND SESSION - 2026
COMMITTEE STATEMENT
LB1191

Hearing Date: Friday February 06, 2026
Committee On: Revenue
Introducer: Hallstrom
One Liner: Change provisions relating to certain employment and investment requirements under the Nebraska Advantage Act

Roll Call Vote - Final Committee Action:
Advanced to General File

Vote Results:

Aye: 8 Senators von Gillern, Bostar, Dungan, Ibach, Jacobson, Kauth, Murman, Sorrentino
Nay:
Absent:
Present Not Voting:

Testimony:

Proponents:

Senator Bob Hallstrom
Neal Shah
Doug Goracke
Lavon Heidemann

Representing:

Opening Presenter
NioCorp Developments
City of Tecumseh
Self

Opponents:

Representing:

Neutral:

Representing:

* ADA Accommodation Written Testimony

Summary of purpose and/or changes:

LB 1191 amends sections 77-5723 and 77-5735 of the Nebraska Advantage Act to allow additional time to Tier 6 projects approved after December 1, 2020, to meet employment and investment requirements. A taxpayer wishing to receive this optional three-year extension for an eligible Tier 6 project must pay a \$90,000 fee.

R. Brad von Gillern, Chairperson

