

LEGISLATURE OF NEBRASKA  
ONE HUNDRED NINTH LEGISLATURE  
SECOND SESSION

**LEGISLATIVE BILL 1152**

Introduced by Ballard, 21; Spivey, 13.

Read first time January 20, 2026

Committee: Banking, Commerce and Insurance

- 1 A BILL FOR AN ACT relating to economic incentives; to adopt the New
- 2 Taxpayer Recruitment Grant Act.
- 3 Be it enacted by the people of the State of Nebraska,

1        **Section 1.** Sections 1 to 8 of this act shall be known and may be  
2 cited as the New Taxpayer Recruitment Grant Act.

3        **Sec. 2.** For purposes of the New Taxpayer Recruitment Grant Act:

4        (1) Department means the Department of Economic Development;

5        (2) Household means one or more individuals who dwell together; and

6        (3) Household goal means the total number of households that a new  
7 taxpayer recruitment program seeks to successfully incentivize to  
8 relocate or commit to relocate from a location that is outside of this  
9 state to a municipality in this state.

10       **Sec. 3.** (1)(a) Beginning on July 15 of each fiscal year any (i)  
11 city, county, or Indian tribe or band in the State of Nebraska or (ii)  
12 nonprofit organization, the primary purpose of which includes economic  
13 development, workforce and talent development, or community development,  
14 may apply to the department for a grant under the New Taxpayer  
15 Recruitment Grant Act for such fiscal year.

16       (b) Such application shall be on a form prescribed by the department  
17 that includes:

18       (i) The name of the grant applicant;

19       (ii) The name, title, email address, mailing address, and telephone  
20 number for an individual who will serve as the point of contact for the  
21 grant applicant for the department;

22       (iii) A new taxpayer recruitment program plan that includes the  
23 following:

24       (A) The total estimated cost of the program and the itemized  
25 estimated costs associated with the program's design, administration,  
26 marketing, and relocation incentive initiatives;

27       (B) A description of the program implementation roles undertaken and  
28 related costs of the grant applicant or other entities; and

29       (C) The program's household goal and the estimated incentive amount  
30 per household;

31       (c) The program's estimated state and local tax impact; and

1       (d) The program's estimated total economic impact.

2       (2) Each fiscal year, the department shall award grants under the  
3 New Taxpayer Recruitment Grant Act to grant applicants with approved  
4 applications for the purpose of the administration of new taxpayer  
5 recruitment programs of such grant applicants and the costs associated  
6 with incentivizing households to relocate from locations that are outside  
7 of this state to municipalities in this state.

8       (3) To qualify for a grant under the New Taxpayer Recruitment Grant  
9 Act, a grant applicant shall:

10       (a) Demonstrate such grant applicant's ability to contribute funding  
11 equal to at least twenty percent of the total cost of the new taxpayer  
12 recruitment program and a description of anticipated funding sources. The  
13 grant applicant's contribution may include local funds or in-kind  
14 donations pursuant to section 6 of this act; and

15       (b) If the grant applicant is a previous recipient of a grant under  
16 the New Taxpayer Recruitment Grant Act, submit evidence that the grant  
17 applicant has met the household goal stated in the new taxpayer  
18 recruitment program plan that was submitted with the application for such  
19 previous grant.

20       (4) The department shall consider applications in the order in which  
21 they are received. If a grant applicant qualifies for a grant, the  
22 department shall approve the application and notify the grant applicant  
23 of the approval within thirty days of receiving the application.

24       (5) The department may approve applications within the limits of  
25 available appropriations for such purpose.

26       (6) Any grant applicant shall not receive more than two hundred  
27 fifty thousand dollars in grants under the New Taxpayer Recruitment Grant  
28 Act in a fiscal year.

29       (7) The department shall disburse fifty percent of a grant to the  
30 grant applicant when the grant is initially awarded and fifty percent of  
31 the grant upon the grant applicant reporting to the department that it

1 has successfully met half of the household goal stated in the new  
2 taxpayer recruitment program plan. If the grant applicant fails to meet  
3 half of such goal, the department shall not disburse the remaining amount  
4 of the grant and such remaining amount shall be reawarded to other grant  
5 applicants with approved applications.

6 **Sec. 4.** To be eligible for incentives from new taxpayer recruitment  
7 programs funded by grants under the New Taxpayer Recruitment Grant Act, a  
8 household shall submit an application to a grant recipient for the new  
9 taxpayer recruitment program of such grant recipient that includes:

10 (1) The name, date of birth, email address, phone number, and last  
11 four digits of the social security number for an individual who will  
12 serve as the primary point of contact for the household;

13 (2) The name, date of birth, and relationship to the primary point  
14 of contact for all members of the household;

15 (3) The mailing address for the primary place of residence for the  
16 household. Such address shall be outside of the State of Nebraska at the  
17 time the household applies for new taxpayer recruitment program  
18 incentives;

19 (4) Records deemed sufficient by the grant recipient to demonstrate  
20 proof of employment and income for each employed individual in the  
21 household and a brief job description for each employed individual. Such  
22 records shall demonstrate a household annual income of at least fifty-  
23 five thousand dollars to be eligible for new taxpayer recruitment program  
24 incentives; and

25 (5) Whether any members of the household are veterans.

26 **Sec. 5.** (1) Each grant recipient shall provide semiannual reports  
27 to the department with the following data regarding new taxpayer  
28 recruitment program outcomes:

29 (a) Total number of applications received from households;

30 (b) Total number of approved applications for incentives;

31 (c) The incentive provided to each approved household;

1        (d) The annual income and occupation of each individual from an  
2 approved household; and

3        (e) The estimated economic impact of the new taxpayer recruitment  
4 program, including state and local tax revenue and new consumer spending.

5        (2) Each household that receives an incentive from a new taxpayer  
6 recruitment program funded by a grant under the New Taxpayer Recruitment  
7 Grant Act shall provide the grant recipient that provided an incentive to  
8 such household with the information that is reasonably necessary to  
9 complete the semiannual reports required under this section. Grant  
10 recipients may rely in good faith on such household information for  
11 purposes of completing semiannual reports.

12        **Sec. 6.** Unless otherwise prohibited by law, any grant applicant may  
13 utilize any resource available to it for the local funds or in-kind  
14 donations required in subdivision (2) of section 3 of this act,  
15 including, but not limited to, any:

16        (1) Revenue generated by any sales tax, inheritance tax, or fee;

17        (2) Resource collected and disbursed pursuant to the Local Option  
18 Municipal Economic Development Act;

19        (3) Federal funding;

20        (4) Donation or contribution of private funding; and

21        (5) The estimated market value of any donated good or service from  
22 any public or private source.

23        **Sec. 7.** The New Taxpayer Recruitment Grant Cash Fund is created.  
24 The department shall administer the fund and use the fund to finance  
25 grants for new taxpayer recruitment programs under the New Taxpayer  
26 Recruitment Grant Act. The fund shall consist of money transferred by the  
27 Legislature, and gifts, grants, and bequests from any source, including  
28 federal, public, and private sources. Any money in the fund available for  
29 investment shall be invested by the state investment officer pursuant to  
30 the Nebraska Capital Expansion Act and the Nebraska State Funds  
31 Investment Act.

1       **Sec. 8.**    The department may adopt and promulgate rules and  
2   regulations to carry out the New Taxpayer Recruitment Grant Act.