

Nebraska Advantage Microenterprise Act

Qualified businesses	Entrepreneurs with five or fewer full-time employees
Geographic requirements	Economically distressed areas, as determined by unemployment rate, per capita income, and population trends.
Year passed	2005
Goals	Encourage small business growth Encourage investment in distressed areas
Current usage	Through 2011, 1,285 taxpayers have been issued credits. Capped at \$2 million in credits each year. The full amount is requested each year, though not necessarily used.
Potential metrics from Nov. 2013 audit report	Amount of revenue foregone Comparative investment Growth in NE compared to other states Investment by geographic area