

# *Legislative Performance Audit*

## *Committee*

### **Committee Members:**

*Senator John Harms, Chair*  
*Senator Dan Watermeier, Vice Chair*  
*Speaker Greg Adams*  
*Senator Annette Dubas*  
*Senator Bob Krist*  
*Senator Heath Mello*  
*Senator John Wightman*

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TO: Interested Persons

FROM: Senator John Harms, Chairman  
Tax Incentive Evaluation Committee

DATE: Monday, August 11, 2014

SUBJ: LR 444 Interim Study Public Hearings

Under LR444, the Nebraska Legislature is conducting a study of ways to better evaluate state tax incentive programs. As part of that study, the Committee will hold two public hearings.

- The first hearing will be held in Kearney on August 27<sup>th</sup> at 1:30 p.m. in the Ockinga Seminar Center on the University of Kearney campus at 2505 20<sup>th</sup> Avenue.
- The second hearing will be held in Lincoln on August 28<sup>th</sup> at 1:30 p.m. in Room 1113 of the State Capitol Building.

Interested persons are encouraged to attend the hearings and may provide input on issues relating to the evaluation of tax incentives as reflected in the attached documents. At the Lincoln hearing on the 28<sup>th</sup>, invited testimony will be scheduled first, followed by comments from the public. If you cannot attend a hearing, written comments may be submitted via e-mail to [djohnson@leg.ne.gov](mailto:djohnson@leg.ne.gov) or via the postal service to Legislative Audit Office; State Capitol Building, 11<sup>th</sup> Floor; P.O. Box 94604; Lincoln, NE 68509-4604.

The Committee is being assisted in its work by experts from the Pew Charitable Trusts who have conducted extensive research on this topic. Based on the experts' recommendations, the Committee is considering three broad goals for tax incentive programs and is working to identify metrics, which are ways to measure whether the programs are meeting those goals. A list of possible metrics identified by the Pew Charitable Trusts experts is attached. The list also indicates the potential metrics in which the Committee has an interest. The Committee welcomes comments at the hearings on the potential metrics as well as suggestions for other metrics.

Also attached is a short outline of the Key Issues for the Committee's consideration that notes items the Committee has discussed to-date. Please note that the Committee has not voted on any of the material in the outline. It is a working document that will change as the Committee gathers additional information. It is being released to show the issues the Committee is considering.

The attached materials and other information relating to the study can be found at <http://news.legislature.ne.gov/tie/>.