



LB 403

Annual Report to the Legislature

January 26, 2010

Reporting Requirement

Sec. 6. Each state agency which administers any program of public benefits shall provide an annual report not later than January 31 for the prior year to the Governor and the Clerk of the Legislature with respect to compliance with sections 1 to 6 of this act. The report shall include, but not be limited to, the total number of applicants for benefits and the number of applicants rejected pursuant to such sections.

Nebraska Advantage Act

The Nebraska Advantage Act, the Nebraska Advantage Rural Development Act, and the Nebraska Advantage Microenterprise Tax Credit Act applications and application guides were updated to include the requirement that the work eligibility of all newly-hired employees in Nebraska must be verified. For applications filed on or after October 1, 2009, the taxpayer has been required to provide proof of registration for E-Verify, the federal electronic verification program. In some cases, the application date was delayed until the applicant documented the registration process.

Applications dated from October 1, 2009 to December 31, 2009:

	Applications Received	Applications Rejected
Nebraska Advantage Act	10	0
Nebraska Advantage Rural Development Act	0	0
Nebraska Advantage Microenterprise Tax Credit Act	0	0

The Department of Revenue's (Department's) Web site was updated to notify taxpayers planning to claim the Nebraska Advantage Research and Development Credit Act for a tax year beginning on or after January 1, 2009, that the use of E-verify to confirm the work eligibility of all newly-hired employees employed in Nebraska is required. As of December 31, 2009, no returns had been filed claiming the Research and Development credit for tax years beginning on or after January 1, 2009.

The Research and Development Credit Worksheet, Form 3800, has been updated to include several questions asking claimants to confirm that they are using E-Verify for newly-hired employees. The utilization of the E-Verify program for new employees has not been confirmed. The Department will not audit this process until the project has attained the minimum required levels necessary for eligibility of benefits.

Nebraska Advantage Act Links (relating to requirements in LB 403):

- Nebraska Advantage Act Application Guide
www.revenue.ne.gov/incentiv/neb_adv/312_guide.html
- Nebraska Advantage Rural Development Guide Application Guide
www.revenue.ne.gov/incentiv/rural/608app_guide.html
- Nebraska Advantage Microenterprise Tax Credit Act Application Guide
www.revenue.ne.gov/incentiv/microent/micro_guide.html
- Nebraska Advantage Act E-Verify Notice
www.revenue.ne.gov/incentiv/e-verify_notice.html
- Nebraska Advantage Act Research and Development Credit Worksheet, Form 3800N
www.revenue.ne.gov/tax/current/fill-in/f_3800nwkst_r&d.pdf

Charitable Gaming and Nebraska Lottery

Charitable Gaming requires any new applicants for a county/city lottery worker license, utilization of funds member license, sales agent license, or gaming manager license to complete and submit the United States Citizenship Attestation Form.

The Nebraska Lottery is requiring all applicants for a retailer's contract who are individuals or sole proprietors to complete and submit the United States Citizenship Attestation Form.

Charitable Gaming and Nebraska Lottery are registered for the SAVE program, but no qualifying applications have been received.

Charitable Gaming and Nebraska Lottery Links (relating to requirements of LB 403):

- Charitable Gaming Division Homepage
www.revenue.ne.gov/gaming/index.html
- Nebraska Lottery Legislative Update on LB 403
www.nelottery.com/article.xsp?aid=628

Property Assessment - Homestead Tax Exemption

The Property Assessment Division (PAD) is requiring all 2010 applicants for the homestead exemption to complete and submit the Nebraska Homestead Exemption Program United States Citizenship Attestation, Form 458A.

Homestead exemption applications may not be filed until February 2 each year; so, PAD has not yet received nor rejected any applications. Approximately 43,000 Forms 458A will be sent to applicants from prior years whose applications are required to be pre-identified and printed by the Tax Commissioner.

Property Assessment Division Links (relating to requirements of LB 403):

- Nebraska Homestead Exemption Application or Certification of Status
www.revenue.ne.gov/tax/current/fill-in/f_458.pdf