

## FINANCIAL EXPOSURE:

Rating the States on Economic Development Transparency  
(read here: <https://goodjobsfirst.org/financialexposure>)

## APPENDIX: Nebraska

Transparency scores for major state programs  
(\* see next page for scoring details)

<b>Program Description</b>	<b>Recent Annual Cost</b>	<b>Online Recipient Disclosure</b>	<b>Recipient Disclosure Score*</b>
Customized Job Training Program - enacted in 2001; reimbursement for training	<a href="#"><u>\$5.4 million (2020)</u></a>	<a href="#"><u>Source</u></a>	31/100
Employment Investment and Growth Act (LB 775) - enacted in 1987; no longer accepting applications - replaced by the Nebraska Advantage Act in 2005	<a href="#"><u>\$45 million (2020)</u></a>	<a href="#"><u>Source</u></a>	17/100
ImagiNE Nebraska Act - enacted in 2020; capped at \$100 million overall; costs not yet incurred	<a href="#"><u>\$2.2 million (2023)</u></a>	none	0/100
Nebraska Advantage Act - enacted in 1987; no longer accepting applications after 2020, but payments to existing recipients will continue past 2050; 10- 30 years of benefit duration;	<a href="#"><u>\$184 million (2020)</u></a>	<a href="#"><u>Source</u></a>	17/100
Nebraska Advantage Research and Development Act - enacted in 2005; 15% of the federal tax credit allowed for 20 years (or 35% for four years and 15% for the remaining 16 if on campus) as either refund of sales and use taxes or refundable income tax credit	<a href="#"><u>\$10 million (2020)</u></a>	none	0/100

<b>Financial Exposure: Rating the States on Economic Development Transparency</b>	<b>Maximum possible score</b>	<b>Customized Job Training Program</b>	<b>Employment Investment and Growth Act (LB 775)</b>	<b>ImagiNE Nebraska Act</b>	<b>Nebraska Advantage Act</b>	<b>Nebraska Advantage Research and Development Act</b>
<b>Scoring Details for Nebraska Programs</b>						
<i>Score criteria (point values in parentheses)</i>						
<b>PROJECT INFORMATION</b>						
address/coordinates (8); zip code (5); city or county (3)	<b>8</b>	0	3	0	3	0
month + year of agreement/contract/project (1)	<b>1</b>	1	0	0	0	0
nature of project (1)	<b>1</b>	0	0	0	0	0
<b>ADVANCE NOTICE AND PUBLIC PARTICIPATION</b>						
full applications (5); applicant names + amounts (2); applicant names (1)	<b>5</b>	0	0	0	0	0
cost-benefit analysis at least 15 days in advance (3)	<b>3</b>	0	0	0	0	0
meeting: full proposal (4); program + applicant (3); agenda (2); dates (1)	<b>4</b>	0	0	0	0	0
full draft agreements ahead of approval (3); full agreements after (1)	<b>3</b>	0	0	0	0	0
<b>RECIPIENT IDENTITY</b>						
federal employer identification number (1)	<b>1</b>	0	0	0	0	0
industry classification NAICS code (1)	<b>1</b>	0	0	0	0	0
parent company for all awardees (3)	<b>3</b>	0	0	0	0	0
<b>SUBSIDY INFORMATION</b>						
approved/awarded subsidy value (4)	<b>4</b>	4	0	0	0	0
disbursed/claimed subsidy amount (6)	<b>6</b>	6	0	0	0	0
status + penalty actions (10); status only (5)	<b>10</b>	0	0	0	0	0
<b>JOB CREATION REPORTING</b>						
number of projected new/retained jobs/trainees (6)	<b>6</b>	0	6	0	6	0
number of actual new/retained jobs/trainees (14)	<b>14</b>	14	0	0	0	0
<b>WAGES/PAYROLL REPORTING</b>						
projected wage/payroll for new/retained jobs (5)	<b>5</b>	0	0	0	0	0
actual wage/payroll for new/retained jobs (10)	<b>10</b>	0	0	0	0	0
<b>EXPENDITURE/INVESTMENT REPORTING</b>						
projected capital investment/expenditure/cost (1)	<b>1</b>	0	1	0	1	0
actual capital investment/expenditure/cost (4)	<b>4</b>	0	0	0	0	0
<b>DATA ACCESSIBILITY AND USABILITY</b>						
two clicks from program page (3); - 1 for every additional click	<b>3</b>	1	2	0	2	0
unambiguous data and explanations (2)	<b>2</b>	2	2	0	2	0
five years of data placed together (2); on different pages (1)	<b>2</b>	2	2	0	2	0
downloadable to database applications (3); downloadable to PDF (1)	<b>3</b>	1	1	0	1	0
<b>TOTAL PROGRAM SCORE</b>	<b>100</b>	<b>31</b>	<b>17</b>	<b>0</b>	<b>17</b>	<b>0</b>

see next page for scoring notes

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## Scoring notes: Nebraska

### **Customized Job Training Program**

<https://opportunity.nebraska.gov/wp-content/uploads/2021/06/2021-Annual-Report.pdf>

### **Employment Investment and Growth Act (LB 775)**

This program was replaced by Nebraska Advantage Act in 2005 but there are still active projects approved before then, and hence there are still disclosures for it in an annual Department of Revenue report: <https://revenue.nebraska.gov/incentives/annual-reports>.

### **ImagiNE Nebraska Act**

There is no online recipient disclosure for this program as this is a new program and mostly likely a replacement for the Nebraska Advantage Act.

### **Nebraska Advantage Act**

This program expired in 2020 but there are still active projects approved before then, and hence there are still disclosures for it in an annual Department of Revenue report: <https://revenue.nebraska.gov/incentives/annual-reports>.

### **Nebraska Advantage Research and Development Act**

There is no online recipient disclosure for this program as this is an as-of-right tax credit or refund that eligible taxpayers can claim directly without applying.