

Introduction

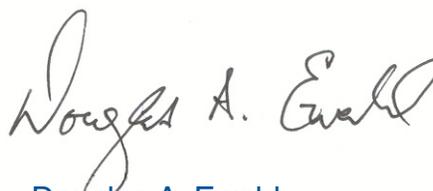
This 2010 Tax Expenditure Report and Summary is published by the Department of Revenue, pursuant to the Tax Expenditure Reporting Act, [Neb. Rev. Stat. §§ 77-379 through 77-385](#). This report provides a review of tax and fee (tax) expenditures, which is required in even numbered years to enable the Legislature to better determine those sectors of the economy which are receiving indirect subsidies as a result of tax expenditures.

A “tax expenditure” is defined as a revenue reduction that occurs in the tax base of the state or a political subdivision as a result of an exemption, deduction, exclusion, tax deferral, credit, or preferential rate introduced into the tax structure. See [Neb. Rev. Stat. § 77-381\(1\)](#). The tax expenditures included in this report are those in effect on July 1, 2010. All tax programs which generate state or local revenue annually in excess of \$2 million are included in the report.

This report is submitted to the Governor, the Executive Board of the Legislative Council, and the chairpersons of the Legislature’s Revenue and Appropriations Committees. This report is also available on the Department of Revenue’s website at www.revenue.ne.gov.

A sincere thank you is extended to the following state agencies for their cooperation and contribution to this report: the Department of Insurance; the Department of Motor Vehicles; the Liquor Control Commission; and the Secretary of State.

The Department of Revenue appreciates any comments or questions regarding the format, content, and usefulness of the information provided in this report.



Douglas A. Ewald
Tax Commissioner

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