

**SECTION U — Employment and Investment Growth Act,  
Employment Expansion and Investment Incentive Act  
(including the Enterprise Zone Act),  
Quality Jobs Act,  
Invest Nebraska Act,  
Nebraska Advantage Act,  
Nebraska Advantage Rural Development Act,  
Nebraska Advantage Microenterprise Act, and  
Nebraska Advantage Research and Development Act**

**BASIC PROVISIONS AND TAX BASE**

For a complete analysis of credits, refunds, and exemptions provided under the above acts, please refer to the Nebraska Tax Incentives 2011 Annual Report to the Nebraska Legislature prepared by the Department of Revenue. A copy of this Report is provided annually to all members of the Unicameral.

**RECOMMENDATIONS**

The Nebraska Department of Revenue has no recommendations.