

**Section U — Employment and Investment Growth 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 2013 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.