

NEBRASKA

GOOD LIFE TRANSFORMATIONAL PROJECTS ACT GUIDELINES

**State of Nebraska
Department of Economic Development**

Revised July 22, 2024

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NOTICE:

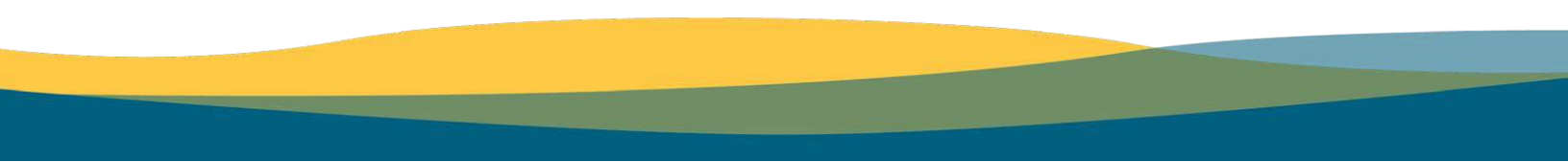
This guidance document is advisory in nature but is binding on the Department of Economic Development (“DED”) until amended. A guidance document does not include internal procedural documents that only affect the internal operations of DED and does not impose additional requirements or penalties on regulated parties or include confidential information or rules and regulations made in accordance with the Administrative Procedure Act. If you believe that this guidance document imposes additional requirements or penalties on regulated parties, you may request a review of the document.

OVERVIEW & CONTACT INFORMATION

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Application Portal and Management System

To administer the Good Life Transformational Projects Act, DED uses a grants management system (“GMS”), AmpliFund. GMS User Guides, with instructions for accessing and using the system, along with other resources, are available on [DED's website](#) and on DED’s [AmpliFund Resources](#) page.



CHAPTER 1: INTRODUCTION TO THE GOOD LIFE TRANSFORMATIONAL PROJECTS ACT

1.1 PURPOSE, OBJECTIVES & GENERAL INFORMATION

The Nebraska Legislature passed, and the Governor signed, Legislative Bill 727 during the 2023 Legislative Session, creating the Good Life Transformational Projects Act (“Act”). The Act is codified in Neb. Rev. Stat. §§ 77-4401 to 77-4407. The revised guidelines provide the amendments to the Act passed by the 2024 Legislative Session under LB1344 and LB1317. The revised statutes provides for no more than five (5) Good Life Districts statewide and no more than one (1) Good Life District in any county with a population of five hundred thousand inhabitants or more excluding any such district created in a qualified inland port district.

The purpose of the Act is to promote and develop the general and economic welfare of this state and its communities by providing support for unique Nebraska projects that will attract new industries and employment opportunities and further grow and strengthen Nebraska's retail, entertainment, and tourism industries. This involves encouraging transformational development projects within the state that create jobs, infrastructure, and other improvements and attract and retain tourists and college graduates from around the state with the goal that such projects will (a) generate new economic activity, as well as additional state and local taxes from persons residing within and outside the state, (b) create new economic opportunities and jobs for residents, and (c) promote new-to-market retail, entertainment, and dining attractions.

Applications open October 10, 2023. Applications will be considered in the order in which completed applications are filed. DED shall have the sole discretion in evaluating applications for compliance with the Act. The application and guidelines can be found on DED’s webpage (<https://opportunity.nebraska.gov>).

1.2 GOOD LIFE TRANSFORMATIONAL PROJECTS ACT

1.2.1. Terms & Definitions

- **“Act”** shall mean the Good Life Transformational Projects Act.
- **“Applicant”** shall mean any person that applies to the Department to create a Good Life District, and shall not include multiple entities.
- **“City of the First Class”** shall mean a city with a population of 5,001 to 100,000 or as otherwise provided by Chapter 16 of the Nebraska Revised Statutes.
- **“City of the Metropolitan Class”** shall mean a city with a population of 400,000 or more.
- **“City of the Primary Class”** shall mean a city with a population of 100,001 to 399,999.
- **“City of the Second Class”** shall mean a city with a population of 801 to 5,000 or as otherwise provided by Chapter 17 of the Nebraska Revised Statutes.

- **“Contribute significantly”** shall mean having a marked, meaningful, and not insignificant impact on the success of the project.
- **“Department” or “DED”** shall mean the Nebraska Department of Economic Development.
- **“Directly or indirectly result in the creation of new jobs”** shall mean new employment at the project in the District or new jobs that are created to serve the increased economic activity at the project, including new “induced employment” jobs that serve the additional households brought in by the direct and indirect employment.
- **“Diversion of state sales tax revenue”** shall mean the difference between:
 - a) The projected net sales tax revenue within the District (excluding projected sales tax paid on anticipated development costs) at 2.75% plus the projected net sales tax revenue in Nebraska outside of the District at 5.5% for the term of the District, and
 - b) The projected net sales tax revenue in Nebraska apart from the Act at 5.5% for the term of the District.
- **“Good Life District” or “District”** shall mean a district established pursuant to the Act. Such District shall not exceed two thousand acres in size if in a city of the Metropolitan Class or three thousand acres in any other class of city, village, or sanitary improvement district, or, for any good life district created within a qualified inland port district, the size of the qualified inland port district. A Good Life District may be adjacent or contiguous to another District but shall not contain another District within the boundaries of such Good Life District.
- **“Job” or “Jobs”** shall include both full-time and part-time employment.
- **“Location”** shall mean the area within the boundaries of the Good Life District as depicted on a map submitted by the Applicant clearly and specifically identifying such boundaries using its legal description. The Location shall comprise the District.
- **“New development costs of the project”** shall mean monies expended on the project after the date on which the Department receives a complete application.
- **“New-to-Market Retail”** shall mean a retailer that is entering the area comprising the Good Life District for the first time, where the presence of such retailer does not currently exist in the State at the time of application. A former or existing Nebraska retailer may qualify as New-to-Market Retail if they: a) predominantly offer new goods or services that currently do not exist in the State, or b) offer a new retail experience that currently does not exist in the State that will contribute significantly to the project.
- **“Qualified Inland Port District”** shall mean an inland port district created pursuant to the Municipal Inland Port Authority Act.
- **“Program Manager”** shall mean the authorized individual identified in writing by the Applicant to receive notifications from the Department after notice of approval of the Good Life District.

- **“Project Term”** The project term shall commence on the last date on which a Party shall execute the contract with the Department and shall continue for a period of thirty (30) years unless otherwise terminated.
- **“State”** shall mean the State of Nebraska.
- **“Village”** shall mean a municipality with a population of 100 to 800 or as otherwise provided by Chapter 17 of the Nebraska Revised Statutes.
- **“Visitor” or “Visitors”** shall mean each time an individual who does not reside or work in the Good Life District, visits the District.

1.2.2. Good Life District Eligibility

For transactions occurring within the Good Life District to be eligible for a reduced sales tax rate, an Applicant for a Good Life District must first apply to DED for the project to be approved.

A project is eligible if:

- i. Applicant demonstrates that the total new development costs of the project will exceed:
 - a. One billion dollars if the project will be located in a city of the metropolitan class,
 - b. Seven hundred fifty million dollars if the project will be located in a city of the primary class,
 - c. Five hundred million dollars if the project will be located in a city of the first class, city of the second class, or village within a county with a population of one hundred thousand inhabitants or more, or
 - d. One hundred million dollars if the project will be located in a city of the first class, city of the second class, village, or sanitary improvement district within a county with a population of less than one hundred thousand inhabitants.
- ii. The Applicant demonstrates that the project will directly or indirectly result in the creation of:
 - a. One thousand new jobs if the project will be located in a city of the metropolitan class,
 - b. Five hundred new jobs if the project will be located in a city of the primary class,
 - c. Two hundred fifty new jobs if the project will be located in a city of the first class, city of the second class, or village within a county with a population of one hundred thousand inhabitants or more, or

- d. Fifty new jobs if the project will be located in a city of the first class, city of the second class, village, or sanitary improvement district within a county with a population of less than one hundred thousand inhabitants; and
- iii. For a project that will be located in a county with:
- a. a population of one hundred thousand inhabitants or more, the Applicant demonstrates that, upon completion of the project:
 - i. at least twenty percent (20%) of sales within the boundaries of the District will be made to persons residing outside the State, or
 - ii. the project will generate a minimum of six hundred thousand (600,000) visitors per year who reside outside the State,and the project will attract New-to-Market Retail to the state and will generate a minimum of three million (3,000,000) visitors per year.
 - b. a population of less than one hundred thousand inhabitants, the Applicant demonstrates that, upon completion of the project, at least twenty percent (20%) of sales within the boundaries of the District will be made to persons residing outside the State.

Students from another state who attend a Nebraska public or private university, shall not be counted as out-of-state residents.

- iv. A Good Life District” shall not exceed two thousand acres in size if in a city of the Metropolitan Class or three thousand acres in any other class of city, village, or sanitary improvement district, or, for any good life district created within a qualified inland port district, the size of the qualified inland port district.
- v. Provide financial documentation to support that the applicant will meet the following investment thresholds required by Neb. Rev. Stat. § 77-4406 of the Act:
- a. Commitments for ten percent (10%) of the investment threshold required under § 77-4405(2)(a) of the Act (outlined in Chapter 1.2.2(i) of these Guidelines) within three (3) years after establishment of the Good Life District,
 - b. Commitments for fifty percent (50%) of the investment threshold required under § 77-4405(2)(a) of the Act (outlined in Chapter 1.2.2(i) of these Guidelines) within seven (7) years after establishment of the Good Life District, and
 - c. Commitments for seventy-five percent (75%) of the investment threshold required under § 77-4405(2)(a) of the Act (outlined in Chapter 1.2.2(i) of these Guidelines) within ten (10) years after establishment of the Good Life District.

The Applicant must certify by an economic impact analysis that any anticipated diversion of state sales tax revenue will be offset or exceeded by sales tax paid on anticipated development costs, including construction to real property, during the same thirty (30) year period comprising the term of the District.

A project is **not eligible** if:

- a. The project includes a licensed racetrack enclosure or an authorized gaming operator as such terms are defined in Neb. Rev. Stat. § 9-1103, except that this provision shall not apply to infrastructure or facilities that are:
 - i. publicly owned, or
 - ii. used by or at the direction of the Nebraska State Fair Board, so long as no gaming devices or games of chance are expected to be operated by an authorized gaming operator within any such facilities,
- b. The project received funds pursuant to the Shovel-Ready Capital Recovery and Investment Act or the Economic Recovery Act, except that this provision shall not apply to any project located in a qualified inland port district; or
- c. The project includes any portion of a public or private university.

Approval of an application shall establish the Good Life District as that area depicted in the map accompanying and submitted with the application. Such District shall last for thirty (30) years unless otherwise terminated.

CHAPTER 2: GOOD LIFE TRANSFORMATIONAL PROJECTS APPLICATION AND REVIEW PROCESS

2.1 FILING A GOOD LIFE TRANSFORMATIONAL PROJECTS APPLICATION

2.1.1. Filing Instructions

Application Form: Application forms and supporting documentation must be in writing and filed electronically with DED using AmpliFund. Applicants are encouraged to review these Guidelines prior to filling out the application for a list of documents and information required to successfully complete the application. To apply, Applicants follow the “Apply Now” link on the DED Good Life Transformational Projects Act webpage, create a user profile in the AmpliFund application portal, and complete the application. The user profile allows for saving a partially completed application after the application opens.

The first date for DED to receive applications is **October 10, 2023**. Any person may apply to DED to create a Good Life District on or before **December 30, 2024**.

Questions and Assistance: Questions regarding the application process should be sent to:

Ben Goins

benjamin.goins@nebraska.gov

Individuals who are hearing and/or speech impaired and have a TTY, may contact DED through the Statewide Relay System by calling (711) INSTATE (800) 833-7352 (TTY) or (800) 833-0920 (voice). The relay operator should be asked to call NDED at (800) 426-6505 or (402) 471-3111. Additional information can be found at the Nebraska Relay website <http://www.nebraskarelay.com/>.

Nebraska Relay offers Spanish relay service for our Spanish-speaking customers. Spanish-to-Spanish (711) or 1-888-272-5528/ Spanish-to-English (711) or 1-877-564-3503. Nebraska le ofrece el servicio de relevo a nuestros clientes en español. Los consumidores de TTY pueden escribir por máquina en español y las conversaciones serán retransmitidas en español y inglés.

2.1.2. Required Documentation

The following documentation is required with the application:

- i. Organizational documents establishing the applicant (applicant name must be exactly as it appears on the establishing documents).
- ii. Documentation showing the entity's status as being in good standing.
- iii. If established outside of Nebraska, documentation showing that the entity is registered to do business in Nebraska..
- iv. A description of the proposed project to be undertaken within the Good Life District, including a description of any existing development, an estimate of the total new development costs for the project, and an estimate of the number of new jobs to be created as a result of the project.
- v. Good Life District boundaries:
 - a. Detailed map: The detailed map should clearly show the boundaries of the proposed Good Life District.
 - b. Description of legal boundaries: The detailed map must be accompanied with a description of the legal boundaries for the proposed Good Life District.
 - c. Demarcation of existing corporate limits: The map should clearly indicate the existing corporate limits in relation to the proposed boundaries of the Good Life District.
 - d. Implementation plan if not owning entire district: If the Applicant does not own the entire area proposed for the Good Life District, they must provide a plan outlining how they will manage and implement the proposed development within the district. This plan should address coordination with other landowners or stakeholders, zoning considerations, and any legal or administrative steps required for the development.

- vi. A description of the proposed financing of the project, including, as applicable, any additional taxes, charges, or fees to be imposed under Nebraska state law for the purpose of financing a portion of the development costs of the project.
- vii. Documentation of local financial commitment to support the project, including all public and private resources pledged or committed to the project and including a copy of any operating agreement, lease, or relevant memorandum of understanding, letter of intent, and/or representation letter from the developer with substantial users of the project area; and
- viii. Sufficient documents, plans, and specifications as required by DED to define the project, including the following:
 - a. A statement of how the jobs and taxes obtained from the project will contribute significantly to the economic development of the state and region. This shall include a complete description of current activity in the proposed Good Life District and the surrounding city and/or county area,
 - b. Visitation expectations and a plan describing how the number of visitors to the Good Life District will be tracked and reported on an annual basis,
 - c. Any unique qualities of the project,
 - d. An economic impact study, including the anticipated effect of the project on the regional and statewide economies,
 - e. Project accountability, measured according to best industry practices,
 - f. The expected return on state and local investment the project is anticipated to produce. This determination shall account for lost revenue from the sale of the same goods or services in other areas of the State attributable to the proposed District resulting in an estimate of a “net” expected return as described in the economic impact analysis submitted with the application; and
 - g. A summary of community involvement, participation, and support for the project.

The title of each PDF or Excel document should include the name of the Applicant.

Each application shall designate a primary contact and such contact’s name, job title, address, email, and telephone number.

2.1.3. Confidentiality

The application and all supporting information shall be confidential, except for:

- i. the location of the project,

- ii. the total new development costs estimated for the project, and
- iii. the number of new jobs estimated to be created as a result of the project.

2.1.4. Good Life District Term

A Good Life District will be established for a period of thirty (30) years from the date on which a Party shall execute the contract with the Department unless otherwise terminated.

2.1.5. Applicant Changes

The Applicant shall immediately report to the Department, any changes in the structure of the Applicant, or any significant changes in ownership in the entities that comprise the Applicant. For an Applicant whose ownership includes more than one entity, a significant change in ownership is any change that reduces the ownership to below 50% for any entity.

2.1.6. Transferability of a Good Life District

An approved Good Life District may be transferred in its entirety by assignment, sale, or lease to another sole individual party or entity, or pursuant to an acquisition of assets under IRC § 381. The Applicant must immediately notify the Director of the transfer, and the party to whom the agreement is transferred to shall agree in writing to assume, perform, and be bound by all covenants, obligations, and agreements contained therein.

2.2 APPLICATION REVIEW

Upon receiving an application, the Department shall review the application. If the Department finds that the project described in the application meets the eligibility requirements described in these guidelines and the Act, the application shall be approved.

DED will consider applications in the order in which they are received. All required documentation must be uploaded with the application and received by DED for an application to be reviewed. Filing an application does not guarantee approval.

Within thirty (30) days after receiving a complete application, DED will either: (i) approve the application, (ii) request additional information needed for a proper evaluation of the application, or (iii) deny the application. Applicants will be notified in writing of all DED determinations.

If DED requests additional information, the applicant will be given no more than thirty (30) days to provide the requested information. Within thirty (30) days of receiving the additional information, DED shall either approve the application, request additional information, or deny the application.

An Applicant that files an application and is denied, may reapply.

CHAPTER 3: APPROVAL PROCESS

The GMS User Guides or GMS-generated emails may include additional instructions for Applicants. For any correspondence, please include the Applicant's name in the subject line.

3.1 NOTIFICATION, ACCOUNT SETUP & PROGRAM MANAGER

A. Notification

DED will issue a written notice to Applicants informing them whether the application has been officially approved or denied.

B. Account Setup

Following a notice of approval, a successful Applicant will receive a GMS-generated email from AmpliFund Administrator, "no-reply@gotomygrants.com", with further instructions. This email is sent to the primary contact as identified in the application. Applicants should check their spam or junk mail folder as email settings may direct this system-generated email there. If the primary contact's information is no longer valid, the links in the email are expired, or the email is not received within thirty (30) days of the notice of approval, the Applicant should contact the Act Coordinator.

C. Identify Program Manager

Following a notice of approval, the Applicant's primary contact should identify an authorized individual ("Program Manager"), in writing, to receive notifications. In AmpliFund, the Program Manager will be referred to as the "Grant Manager." The Applicant's Program Manager is the primary point of contact for all program-related matters. All DED and GMS automated emails are directed to the Program Manager.

NOTE: The application portal is distinct from the award management side of the GMS. The URL used to apply is different from the URL used to manage the program.

CHAPTER 4: REDUCED SALES TAX RATE

Upon approval of the application by the Department and establishment of a Good Life District, any transactions occurring within the District which is **located in the corporate limits of a city or village shall be subject to a reduced Nebraska state sales tax rate of two and three-quarters percent (2.75%)** on transactions occurring within the Good Life District, effective at the beginning of the next calendar quarter pursuant to Neb. Rev. Stat. § 77-2701.03. **Any portion of a Good Life District which is not located within the corporate limits of a city or village, shall be subject to the full state tax rate.**

CHAPTER 5: REPORTING REQUIREMENT

5.1. Reporting Requirement

The Applicant will provide timely reports as described below:

- A. On or before March 1st following each calendar year in which a Good Life District exists, the Applicant, through its Program Manager or Master Developer, shall submit an Annual Report with the following information to the Department:
 - i. The annual number of visitors to the District each calendar year,
 - ii. The annual number of out-of-state visitors to the District and sales to such visitors, and
 - iii. The annual and cumulative new development costs of the project within the District.
- B. Ninety (90) days prior to the deadlines described below, the Program Manager or Master Developer shall file documentation with the Department clearly demonstrating that the Applicant has met or has not met the required percentage of investment threshold commitment as follows:
 - iii. Investment threshold of ten percent (10%) within three (3) years after establishment of the Good Life District,
 - iv. Investment threshold of fifty percent (50%) within seven (7) years after establishment of the Good Life District, and
 - v. An investment threshold of seventy-five percent (75%) within ten (10) years after establishment of such district.

The Department shall measure the amount of commitments for such investment from evidence submitted by the good life district applicant, the city, or village in which all or a portion of the district is located, or any other source determined appropriate by the Department.

The filing of the annual report on or before the first of March is required every year during the existence of the Good Life District, and it is separate from and in addition to the investment commitment reporting obligated in Section 5.1B.

In the event a Good Life District Agreement is terminated, the reporting obligation shall survive the termination and the recipient will be expected to report such information for any calendar year in which a Good Life District existed. Information reported to the Department will be considered “supporting information” and will be held confidential, however, the Department, may report such information to the public in the aggregate with other Districts as long as specific Good Life Districts are not identified or identifiable.

5.2. Default in Reporting

In the event a Program Manager or Master Developer does not timely file the documentation with the Department by the specific deadline date, it shall be presumed that the Applicant has not met the required percentage of the investment threshold commitment described in Section 5.1 and could result in the termination of the Good Life District.

CHAPTER 6: POST APPROVAL PROVISIONS

After the establishment of a good life district an applicant may adjust the boundaries of the district by filing an amended map with the department along with updates or supplements to the application materials originally submitted by the good life district applicant to demonstrate the eligibility criteria in § 77-4405(2) of the Act (sections 1.2.2 of these guidelines) will be met after the boundaries are adjusted.

The department shall approve the new boundaries on the following conditions:

- (a) If the department determines that the eligibility criteria in section 1.2.2 of these guidelines will continue to be met after the proposed boundary adjustment based on the materials submitted by the good life district applicant

6.1 Removal from a Good Life District

- (b) For any area being removed from the district:

- (i) The department shall solicit and receive from the city, or village in which all or a portion of the good life district is located confirmation that no area being removed is attributable to local sources of revenue which have been pledged for payment of bonds issued pursuant to the Good Life District Economic Development Act. Confirmation may include resolutions, meeting minutes, or other official measures adopted or taken by the city council or village board of trustees; and

- (ii) Either the department has received written consent from the owners of real estate proposed to be removed from the good life district, or a hearing is held by the department in the manner described in the Act and the department finds that the removal of the affected property is in the best interests of the state and that the removal is consistent with the goals and purposes of the approved application for the good life district.

In determining whether removal of the affected property is consistent with the goals and purposes of the approved application for the good life district, the department may consider any formal action taken by the city council or village board of trustees. Proof of such formal action may include resolutions, meeting minutes, or other official measures adopted or taken. Such hearing must be held at least ninety days after delivering written notice via certified mail to the owners of record for the affected real estate proposed to be removed from the good life district. The hearing must be open to the public and for the stated purpose of hearing testimony regarding the proposed removal of property from the good life district. Attendees must be given the opportunity to speak and submit documentary evidence at, prior to, or contemporaneously with such hearing for the department to consider in making its findings.

6.2 Modification of a Good Life District

After establishment of a good life district pursuant to this section, **but within twelve months after the approval of the original application** or after any modification is made to the boundaries of a good life district pursuant to this section, a city or village in which any part of the applicable good life district is located may file a supplemental request to the department to increase the size of the good life district by up to one thousand acres. Such supplemental request shall be accompanied by such materials and certifications necessary to demonstrate that such increase would not negatively impact the criteria that were necessary for the original establishment of such good life district.

6.3 Application Document Sharing with Local Municipality

After establishment of a good life district and after any modification is made to the boundaries of a good life district, the Department shall transmit to any city or village which includes such good life district within its boundaries or within its extraterritorial zoning jurisdiction:

- (a) all information held by the department related to the application and approval of the application,
- (b) all documentation which describes the property included within the good life district, and
- (c) all documentation transmitted to the applicant for such good life district with approval of the application and establishment of the good life district.

Such city or village shall be subject to the same confidentiality restrictions as provided in § 77-4404(3) of the Act except that all such documents, plans, and specifications included in the application which the city or village determine define or describe the project may be provided upon written request of any person who owns property in the applicable good life district.

6.4 Application to Establish Development and Design Standards

After establishment of a good life district that exceeds one thousand acres in size, the good life district applicant may apply to the Department to establish development and design standards for the good life district. Such standards may include, but are not limited to, standards for architectural design, landscape design, construction materials, and sustainability, but may not require property owners to utilize specific contractors, professionals, suppliers, or service providers.

The Department may approve the standards after holding a hearing after one hundred eighty days' notice to all property owners in the district if the department finds that the standards will ensure a comprehensive and cohesive character and aesthetic for development in the good life district, and that the standards will further the purposes of the Good Life Transformational Projects Act.

The development and design standards must be commercially reasonable and consistent with terminology and accepted practices in the architecture industry, must not conflict with any building code or other similar law or regulation, and must not impose an undue burden on property owners in the district. If approved, the standards shall apply to all new construction inside of the good life district.

Notwithstanding the foregoing, any such standards established by the Department shall be in addition and supplemental to any local zoning, building code, comprehensive plan, or similar requirements of the city or village, which requirements of the city or village shall control to the extent of any conflict with any design standards established by the Department.

CHAPTER 7: TERMINATION OF GOOD LIFE DISTRICT

The Department shall terminate a Good Life District if the Applicant has not met (or clearly demonstrated that it has met) the investment threshold required under Neb. Rev. Stat. § 77-4405(2)(a) as stated below:

- a. Investment threshold of ten percent (10%) within three (3) years after establishment of the Good Life District,
- b. Investment threshold of fifty percent (50%) within seven (7) years after establishment of the Good Life District, and
- c. An investment threshold of seventy-five percent (75%) within ten (10) years after establishment of such district.

In the event an Applicant does not timely file the requisite reports with the Department, it shall be presumed that the Applicant has not met the required percentage of the investment threshold commitment and could result in the termination of the Good Life District.

In the event that the status of a Good Life District is terminated by the Department pursuant to Neb. Rev. Stat. § 77-4406, the reduced sales tax rate shall immediately cease and revert to the sales tax rate set forth in Neb. Rev. Stat. § 77-2701.02. Any such termination by the Department shall occur at the beginning of a calendar quarter in accordance with Neb. Rev. Stat. § 77-2701.03.