

NEBRASKA

**GOOD LIFE
TRANSFORMATIONAL
PROJECTS ACT GUIDELINES**

**State of Nebraska
Department of Economic Development**

October 10, 2023

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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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Incentives Division
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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 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

A. 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.
- “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 taxable sales within the District (excluding projected sales tax paid on anticipated development costs) at 2.75% plus the projected net taxable sales in Nebraska outside of the District at 5.5% for the term of the District, and
 - b) The projected net taxable sales 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 and shall constitute a special local taxing district.
- **“Job” or “Jobs”** shall include both full-time and part-time employment.
- **“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.
- **“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”** shall mean new investment in infrastructure, buildings, development costs, and other improvements (not including land), made: (a) by the developer(s) of the Good Life District within the boundaries of the District, or (b) by anyone within the boundaries of a Good Life District.
- **“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.

B. Good Life District Eligibility

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. The 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, or village 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, or village 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.

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 twenty-five (25) year period comprising the term of the District.

A Project is not eligible if the Project includes a licensed racetrack enclosure or an authorized gaming operator as such terms are defined in Neb. Rev. Stat. § 9-1103.

Approval of an application under this section shall establish the Good Life District as that area depicted in the map accompanying and submitted with the application. Such District shall last for twenty-five (25) years.

CHAPTER 2: GOOD LIFE TRANSFORMATIONAL PROJECTS APPLICATION AND REVIEW PROCESS

2.1 FILING A GOOD LIFE TRANSFORMATIONAL PROJECTS APPLICATION

A. 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: Dr. Dave Dearmont, 245 Fallbrook Blvd. Suite 002, Lincoln, NE 68521, 402-471-3777, dave.dearmont@nebraska.gov (“Act Coordinator”).

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.

B. Required Documentation

The following documentation is required with the application:

- i. 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.
- ii. A map specifically identifying the Good Life District to be used for purposes of the Project.
- iii. 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.
- iv. 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
- v. 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.

C. 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.

2.2 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 above, 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.

A person 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 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.

CHAPTER 5: REPORTING REQUIREMENT

The number of visitors to the District each calendar year shall be reported to the Department by the Program Manager/Grant Manager, in a manner prescribed by the Department, on or before March 1st following such calendar year.

Ninety (90) days prior to the ten (10) year anniversary of the establishment of the Good Life District, the Program Manager/Grant Manager shall file documentation with the Department clearly demonstrating whether the applicant has met seventy-five percent of the investment threshold required under Neb. Rev. Stat. § 77-4405 (2)(a) or stating that the applicant has not met the investment threshold requirement. In the event that the Program Manager/Grant Manager does not timely file this report, it shall be presumed that the applicant has not met the seventy-five percent investment threshold.

CHAPTER 6: 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 seventy-five percent of the investment threshold required under Neb. Rev. Stat. § 77-4405 (2)(a) within ten (10) years after establishment of such 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.