Right-to-Work.
• The Nebraska Chamber supports Nebraska’s Right-to-Work constitutional guarantee and will defend Nebraska’s Right-to-Work law against any effort to weaken or repeal it.

Workers’ Compensation.
• The Nebraska Chamber supports legislative initiatives that contribute to cost containment of employer-funded Workers’ Compensation expenses while ensuring that injured workers are promptly and properly treated.
• Employers pay the entire cost of Workers’ Compensation coverage. To assure the integrity of the Workers’ Compensation system in Nebraska, the Nebraska Chamber recommends continued legislative review and the implementation of appropriate reforms to our Workers’ Compensation laws. Legislative proposals that would significantly increase Workers’ Compensation expenses will be opposed by the Nebraska Chamber.

Unemployment Compensation.
• To safeguard the integrity of the Unemployment Insurance Trust Fund, the Nebraska Chamber recommends continual legislative review and implementation of appropriate reforms regarding unemployment compensation tax rates, the tax rate structure, disqualifying events, and benefits. Employers pay the entire cost of unemployment compensation benefits, either through taxes based on experience ratings or by direct reimbursement to the unemployment compensation fund.
• Unemployment benefits must be reserved for individuals who are unemployed through no fault of their own and who are available for and able to work.
• Nebraska law should maintain a neutral position in regard to labor disputes.

Mandated Benefits.
Self-funded health plans offered by employers to employees must comply with minimum coverage provided by federal law (ERISA) and are not subject to state group health insurance mandates. This is not the case for individual health insurance plans or group health insurance plans provided by employers to employees.

Health Insurance Reform.
• The Nebraska Chamber opposes legislation requiring group health insurance plans to cover specific diseases, illnesses, drugs or therapies that exceed ERISA requirements. Additional mandated benefits increase group health insurance premiums for those plans not subject to ERISA and make these employee-provided plans less affordable and less available to employers and their employees.

Agribusiness.
• Nebraska’s agricultural laws and regulations should encourage reasonable natural resource conservation while preserving private property rights.
• Food safety, biotechnological developments, agricultural processing and economic security are important issues that impact the growth of Nebraska’s economy.
• When appropriate, the Nebraska Chamber will provide testimony, comments or policy recommendations on those agribusiness issues that may affect this vital sector of our economy.

Energy Supply.
• Nebraska’s economy depends on a reliable, plentiful and affordable supply of electricity. The Nebraska Chamber will support state laws and policies that promote a diverse fuel supply including coal, natural gas, uranium, wind, solar and other innovative sources; however policymakers should recognize the regional cost advantages of fossil fuels to ensure competitive electric rates and reliable power supplies.

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2019 Major State Legislative OBJECTIVES

Nebraska Chamber of Commerce & Industry
An Agenda for Growing Nebraska’s Economy, and Strengthening Communities

These major legislative objectives do not constitute the entire range of legislative interests of the Nebraska business community, but only those that have been prioritized as major. The State Chamber will closely follow all bills deemed to have an impact upon the state’s business climate.
The Nebraska Chamber of Commerce & Industry is an organization dedicated to serving the interests of Nebraska businesses of all sizes and types and is well known as the “Voice of Nebraska Business”. It has been committed to the private enterprise system and the continued development of a vibrant business climate in Nebraska and remains committed to working for a better Nebraska and to give Nebraskans a competitive edge in the 21st century.

**TAXATION AND GOVERNMENT SPENDING**

**Strategy for Overall State Economic Growth.**

Nebraska tax policy should encourage investment in the retention and development of job-creating businesses and business opportunities within the state.

- While a competitive, efficient and fair tax system is essential to promote job creation and economic development, Nebraska’s tax climate must become more competitive, regionally and nationally.
- Although attempts to reduce the local property tax burden have been tried by shifting substantial state sales and income tax revenues to subsidize local governments and schools, the local property tax burden generally remains high. The Nebraska Chamber believes that major tax reform must be accomplished to reduce the overall tax burden on all Nebraska taxpayers.
- The Nebraska Chamber encourages new and innovative ways to improve Nebraska’s competitive position by reducing the operating cost of government and lowering the total tax burden on Nebraskans, which is vital to Nebraska’s rural and urban residents.
- The Nebraska Chamber will support efforts that avoid: increasing state sales and income tax rates; expanding the state sales tax base on business inputs; and the further earmarking of state sales and income taxes for specific programs.

**Efficiency in Government.**

- The Nebraska Chamber will support initiatives by the governor and the legislature to implement processes that improve taxpayer satisfaction and the timeliness of delivering public services; improve public employee capacity and output; eliminate unnecessary services, programs and processes; and restrain or reduce state and local government spending.
- The Nebraska Chamber will support legislative and administrative proposals that provide for more streamlined, efficient, flexible and focused government services, including further implementation of laws allowing voluntary mergers of governmental entities.

**Income Taxation.**

Nebraska’s corporate income tax rates should be competitive with entities operating under other types of business structures.

- The Nebraska Chamber will support legislation to harmonize the corporate income tax rate structure with individual income taxpayers.
- In addition, the Nebraska Chamber will support legislative initiatives to lower Nebraska’s highest individual income tax rate in order to improve our competitive position regionally and nationally.

**Sales Taxation.**

- The Nebraska Chamber continues to oppose further broadening of the state’s sales-and-use tax base to include more business-to-business inputs and services or to repeal sales tax exemptions that are needed by businesses to remain viable and competitive.
- The Nebraska Chamber will support legislation to repeal the taxation of those services that are both difficult to fairly administer and place an undue burden on consumers.

**ECONOMIC DEVELOPMENT**

**Economic Development Incentive Programs.**

A strong Nebraska economy contributes to our quality of life by providing economic security today and the opportunity of career opportunities for future generations. Increased business and job growth help combat the social issues of unemployment, poverty and crime. The Nebraska Chamber believes the growth of investments and job opportunities in Nebraska is a direct result of targeted job and investment incentive laws.

- Our performance-based incentives laws require continual review and updating in order to: retain jobs and create new employment opportunities; encourage investments, as well as research and development in competitive facilities; fund job training; and allow existing enterprises in Nebraska to be competitive.
- As the economy evolves, enhanced incentive programs are necessary to give Nebraska a competitive edge, including specific incentives and access to capital for high-tech business investments.

**Customized Job Training.**

- The Nebraska Chamber supports legislative commitments to provide funding for quality start-up job training and enhanced job training for individuals employed in qualified economic development projects.
- In recent years, a majority of Nebraska communities – large and small – have experienced a shortage of available housing, regardless of price level.
- The Nebraska Chamber will support legislation to provide funding for housing that meets both low income and market rate demand.
- The Nebraska Chamber also supports policy that results in public/private partnership initiatives to increase the housing stock in underserved areas of Nebraska.

**Talent Recruitment and Workforce Development.**

- The Nebraska Chamber supports policy and program initiatives aimed at growing, educating and improving the Nebraska workforce. A reliable supply of talent, with appropriate career skills, is a key to future economic growth. Efforts should be made to enhance the vocational skills of current residents who must compete in an ever-changing global business environment.
- The Nebraska Chamber supports the Intent Nebraska program and the career academy concept.
- The Nebraska Chamber also supports reciprocal state licensure and certification recognition.
- The Nebraska Chamber will support efforts to actively recruit new workers as a means to address current workforce demands and to attract additional business opportunities to Nebraska.

**Educational Funding for a Skilled Workforce.**

To remain competitive in an increasingly global economy, a skilled labor force is essential for Nebraska businesses.

- Educational funding programs should be utilized to improve accountability, reward excellence and encourage innovation.
- The Nebraska Chamber supports the efficient delivery of higher educational opportunities in Nebraska in order to provide educational excellence for all students, including the state’s economic and cultural development through research and outreach.

**Early Childhood Education.**

Investments in quality early childhood programs return strong dividends, including: reduced costs for health care, criminal justice, social services and welfare; reduced drop-out rates; enhanced opportunities to succeed in higher education, including career and technical education, which will lead to higher-paying jobs; and other personal and societal benefits.

- The Nebraska Chamber will encourage increased participation in and access to early childhood education.