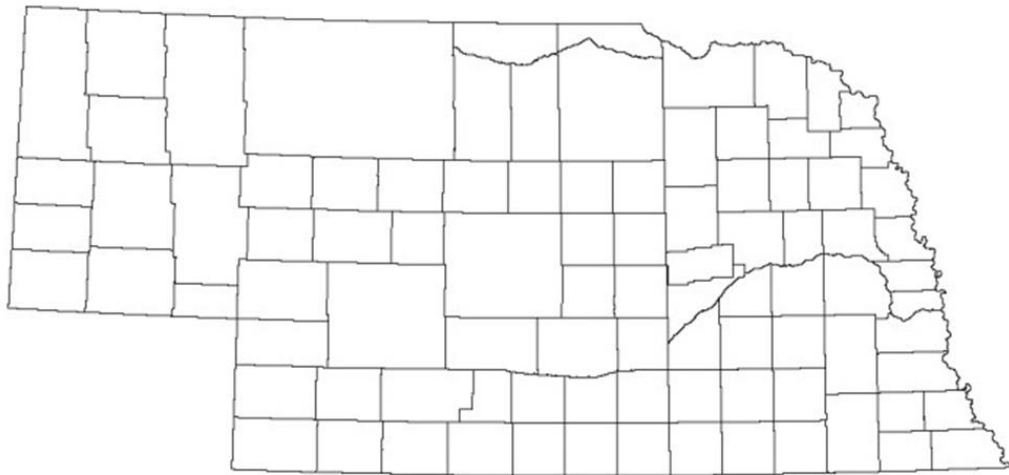




Economic and Fiscal Impacts of Modernizing Nebraska Tax Codes & Supporting Innovation to Advance the Prosperity of Nebraska

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Sponsor
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Executive Summary

Blueprint Nebraska is interested in quantifying the economic and fiscal impacts of various tax policy changes, as well as labor force attraction and research and development (R&D) programs. Regional Economic Models, Inc. (REMI) was retained by Blueprint Nebraska to perform an economic and fiscal impact analysis of these policy changes.

REMI considered the following policy changes and incentive programs during 2022-2031:

- Individual income tax
 - Consolidates to two brackets with lower tax rates: 0% for \$50k or less; 5.6% in 2022-2024, 5.3% in 2025-2027, 4.99% in 2028-2031 for \$50,001+
 - Eliminates Nebraska itemized deductions
- Corporate income tax
 - Decreases tax rates: 4% for \$100,000 or less; 5.6% in 2022-2024, 5.3% in 2025-2027, 4.99% in 2028-2031 for \$100,001+
 - Eliminates both refundable and non-refundable tax credits
- Sales tax
 - Broadens the tax base while maintaining the exemption for unprepared food, and largely maintaining the exemptions for medical services & equipment, and medicine
 - Adopts equivalent tax base expansion for local option sales taxes (LOST)
- Incentive programs
 - Doubles current R&D tax credits
 - Conducts two workforce programs by forgiving student loans to attract high-skilled workers and backbone-of-local-economy manufacturing workers
- Eliminates inheritance tax
- Provides funds available for strategic property tax relief

REMI analyzed the economic and fiscal impacts with the following key results:

- Over 65,000 new jobs created by 2031
- Over 70,000 in additional population attracted or retained by 2031
- Increase of over \$65B in GSP and over \$130B in economic output over 10 years
- Increase of over \$17B in investment activity over 10 years
- Addition of over \$40B in personal income over 10 years (\$4,800 per household)
- Over \$2B for strategic property tax relief over 10 years (including LOST revenue)
- Almost \$470M increase in total state government revenues over 10 years

Two alternative scenarios are provided in Appendix II and III.

REMI Background & Experience

Regional Economic Models, Inc. (REMI) is an independent company with offices in Amherst, MA and Washington, D.C. that provides non-partisan economic analysis and modeling software to its clients, who include federal, state, and local government agencies, non-profit organizations, universities, and private companies. With over 40 years of experience, REMI is a worldwide leader in providing dynamic regional U.S. macroeconomic and demographic models and consultative services used to evaluate tax policy as well as many other policy issues such as trade, economic development, health care, transportation, and energy.

Glossary

Total Employment: Total employment comprises estimates of the number of jobs, full-time plus part-time, by place of work for all industries.

Population: Population reflects mid-year estimates of people, including survivors from the previous year, births, special populations, and three types of migrants (economic, international, and retired).

Gross State Product: The market value of goods and services produced by labor and property. Also, the sum of value-added across all industries.

Output: The amount of production, including all intermediate goods purchased as well as value added (compensation and profit). This can also be thought of as sales or supply.

Investment Activity: Consists of purchases of residential and nonresidential structures and of equipment and software by private businesses and by nonprofit institutions. (Owner-occupied housing is treated as a business in the NIPAs.) It is measured without a deduction for consumption of fixed capital (CFC), includes replacements and additions to the capital stock, and excludes investment by U.S. residents in other countries.

Personal Income: Income received by persons from all sources. It includes income received from participation in production as well as from government and business transfer payments.

Introduction

According to Tax Foundation¹, Nebraska ranks 28th in the 2021 *State Business Tax Climate Index* which measures the state overall tax structure and burden as well as major tax categories. With the relatively high tax burden compared to neighboring states, Nebraska has seen a net outflow of population and less than desirable economic growth. Thus, tax policy modernization and incentive programs are needed to attract more population and incent economic activities.

On behalf of Blueprint Nebraska, REMI performed an economic and fiscal impact analysis of the tax policy changes and incentive programs over the period 2022-2031 using a 10-region, 70-sector Tax-PI v2.4 model of nine Nebraska Economic Development Regions² and one region for the rest of the nation. Specifically, REMI considered how the tax policy changes in individual income tax, corporate income tax, sales taxes, and inheritance tax, R&D tax credit program and workforce incentive programs would affect employment, economic output, Gross State Product (GSP), investment activity, personal income, state government revenue and tax burden for Nebraska.

REMI found strong positive economic and fiscal impacts, driven mostly by the modernization of tax structure and incentive programs. By the end of 2031, Nebraska will see over 65,000 new jobs created and more than 70,000 additional population attracted or retained. From 2022-2031, Nebraska will experience a total increase of over \$65 billion in GSP, a total rise of over \$130 billion in economic output, a total addition of more than \$17 billion in investment, and over \$40 billion total increase in personal income, which translates to \$4,800 income gain per household. An almost \$470 million increase in state government revenue will be generated over 2022-2031, which is net of the costs of R&D and workforce incentive programs. Over 2022-2031, an estimation of \$770 million inheritance tax relief and an over \$2 billion funds available for strategic property tax relief will be achieved by applying the local option sales taxes revenue gain and state government revenue surplus.

REMI further conducted two alternative scenarios in Appendix II and III with adjustments for tax policy changes and incentive programs, which show robust positive economic and fiscal impacts.

¹ [Nebraska Tax Modernization: 13 Priorities | Tax Foundation.](#)

² <http://h3.ne.gov/pdf/NebraskaEconomicDevelopmentRegions.pdf>

Methodology

To quantify the economic and fiscal impacts of various tax policy changes, as well as labor force attraction and research and development (R&D) programs, REMI uses a customized 10-region, 70-sector Tax-PI v2.4 model of nine Nebraska Economic Development Regions and one region for the rest of the nation. Tax-PI is a sophisticated dynamic regional macroeconomic, demographic, and fiscal policy model that simulates the year-by-year effects of public policy initiatives, and is widely used by state and local agencies, legislatures, universities, and other organizations and experts across the U.S. More detailed information is available about the model and the fiscal calibration in Appendix I.

The analysis covers a 10-year period from 2022-2031. REMI considers six categories of tax policy changes and incentive programs: (1) individual income tax changes; (2) corporate income tax changes; (3) general sales and gross receipts taxes changes; (4) R&D and workforce incentive programs; (5) inheritance tax changes; and (6) property tax changes. In the main body of the report, Scenario A, which is the baseline scenario, will be introduced. REMI provides two alternative scenarios in Appendix II and III.

Revenue Data Source

REMI uses the “2019 State Government Tax Tables” data from Census³ to calibrate the Nebraska state government revenue budget and utilizes Tax-PI to forecast the state government revenues over the study period.

Individual Income Tax Changes

There are two main components of individual income tax changes: broadening the tax base and decreasing the tax rates. For individual income tax rates, REMI consolidates the four current individual income tax brackets⁴ into two brackets: \$5,000 or less and \$5,001+. In the Scenario A, income bracket \$5,000 or less will see a 0% tax rate, while income bracket \$5,001+ will see a gradual decrease in the tax rate: 5.6% from 2022-2024, 5.3% from 2025-2027, and 4.99% from 2028-2031. To broaden the tax base, REMI eliminates the Nebraska itemized deductions for individual income tax.

³ [2019 State Government Tax Tables \(census.gov\)](https://www.census.gov/data/tables/2019/states/govt/govt-tax-tables.html)

⁴ [Chronological History of Nebraska Tax Rates | Nebraska Department of Revenue](https://revenue.nebraska.gov/chronological-history-of-nebraska-tax-rates)

Corporate Income Tax Changes

Corporate income tax changes are composed of eliminating both refundable and non-refundable tax credits and decreasing tax rates. Current corporate income tax has two brackets: bracket \$100,000 or less with 5.58% tax rate and bracket \$100,001+ with 7.81% tax rate. In Scenario A, the tax rate for the bracket \$100,000 or less will decrease to 4%, while the tax rate for the bracket \$100,000+ will drop over the study period with 5.6% from 2022-2024, 5.3% from 2025-2027, and 4.99% from 2028-2031. REMI keeps the top individual income tax rates and top corporate income tax rates the same.

General Sales and Gross Receipts Taxes Changes

REMI broadens the general sales and gross receipts taxes based on the Sales Tax Base-Broadening Option D from Tax Foundation⁵, but uses a conservative approach for unprepared food and food ingredients, healthcare services, prescription medicine, and medical equipment. Tables 1 shows the Sales Tax Base-Broadening Option D. In Scenario A, REMI adjusts the Option D by retaining “unprepared food and food ingredients” exemption, removing only 20% of the exemption for “physicians, dentists, optometrists, chiropractors, etc.” and “prescription medicine”, and removing only 40% of the exemption for “medical equipment”. REMI adopts an equivalent tax base expansion for local option sales tax (LOST).

Table 1: Sales Tax Base-Broadening Option D⁶

Good or Service	Option D
Motor vehicle repair services	✓
Maintenance, painting, and repair services to real property (painting, glass, roofing, flooring, plumbing)	✓
Personal care services (hair care, nail care, massage, tattoo)	✓
Storage and moving services	✓
Travel agencies and tour operators	✓
Dry cleaning and laundry services	✓
Cleaning of tangible personal property	✓
Membership or admission to zoos and aquariums	✓
Motor fuels	✓
Veterinary services (including medical and grooming)	✓
Investment counseling services	✓
Taxi, limousine, and other transportation services	✓
Other personal services (weight loss, burial-related services)	✓
Admission to sporting and related events (not including schools)	✓
Newspapers	✓
Accounting services	✓
Admission to school events	✓
School-supporting fundraisers	✓
Unprepared food and food ingredients	✓
Physicians, dentists, optometrists, chiropractors, etc.	✓
Medical equipment and prescription medicine	✓
Real estate agent and appraisal services	✓
Legal services	✓

⁵ [Nebraska Tax Modernization: 13 Priorities | Tax Foundation.](#)

⁶ Ibid.

Incentive Programs

REMI implements two incentive programs: R&D program and workforce program. For the R&D program, REMI doubles the current Nebraska R&D tax credits under the Nebraska Advantage Research and Development Act⁷. According to Andrew R. Finley, et al. (2015)⁸, every dollar of forgone tax revenue will increase \$2.26 of R&D spending. REMI uses the multiplier of 2.26 to calculate the additional R&D spending generated. Based on Robert D. Atkinson (2019)⁹, REMI further assumes that 1% additional R&D spending will increase labor productivity by 0.25% and the full effect will be realized in five years.

Workforce programs are divided into two subprograms: high-skilled workers program and backbone-of-local-economy workers program. High-skilled workers program will attract a net of 6,000 high-skilled workers to Nebraska to work in high-wage industries by granting annual student loan relief of \$12,000 for up to five years. Backbone-of-local-economy workers program will attract a net of 6,000 manufacturing workers to Nebraska by granting annual student loan relief of \$1,200 for up to five years. During the study period, REMI assumes there will be two rounds of workforce programs: the first is from 2022-2026, and the second is from 2027-2031. For each round of the programs, there is a 3-year ramp-up period, which means a net of 4,000 workers for each program will be attracted to Nebraska in the first year, a net of 1,000 workers will be attracted to Nebraska in the second year, and another 1,000 workers will move to Nebraska in the third year. Also, a 50% retention rate is assumed for each round of the programs.

Inheritance Tax Changes

REMI uses the historical data of inheritance tax from Platte Institute¹⁰ to estimate a 5-year average growth rate of inheritance tax and thus estimate the average inheritance tax during the study period. Nebraska is one of the six states that have inheritance tax, with the highest top tax rate. Thus, REMI interprets the elimination of inheritance tax as the retention of the retired population by 10%. In Nebraska, inheritance tax is collected and used by each county. REMI assumes that inheritance tax elimination will be mainly covered by the increase in the local option sales tax.

Property Tax Changes

In Nebraska, property tax is mainly collected at the county level and the tax rate varies from county to county. Similar to inheritance tax, REMI assumes that the relief of property

⁷ [2019 Incentives Annual Report.pdf \(nebraska.gov\)](#)

⁸ Finley, A. R., Lusch, S. J., & Cook, K. A. (2015). The effectiveness of the R&D tax credit: Evidence from the alternative simplified credit. *The Journal of the American Taxation Association*, 37(1), 157-181.

⁹ Atkinson, R. D. (2019). Why federal R&D policy needs to prioritize productivity to drive growth and reduce the debt-to-GDP ratio. Information Technology and Innovation Foundation.

¹⁰ [Death and Taxes: Nebraska's Inheritance Tax \(platteinstitute.org\)](#)

tax will be mainly provided by the local option sales tax increase. In the result section, "Funds available for strategic property tax relief" will provide specific numbers for property tax relief.

Results

This section reports the economic and fiscal impacts of tax policy changes and incentive programs on Nebraska over the period 2022-2031 under Scenario A. The results are in the following subsections, including impacts on employment, economic output, gross state products (GSP), investment activity, personal income, population, tax burden, and state government revenue. Results for Scenario B and C can be found in Appendix II and III.

Economic Impact Summary

Table 2 shows a summary of economic impacts of tax policy changes and incentive programs in Nebraska. During the period 2022-2031, the average employment increase in Nebraska is 49,914 jobs and new jobs created in Nebraska by 2031 reaches 65,812. The average population impact in Nebraska is an increase of 40,686 individuals, with 73,052 additional population attracted or retained by 2031. The total impacts of GSP and output in Nebraska from 2022-2031 are increases of \$66.0 billion and \$136.5 billion respectively. The total additional investment activity encouraged over 2022-2031 is \$17.3 billion. Personal income will increase by \$43.5 billion in total during the period 2022-2031. The corresponding tables for Scenario B and C are Table A2.1 in Appendix II and Table A3.1 in Appendix III respectively.

Table 2: Economic Impact Summary

Economic Impacts		2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	Average	Total	Baseline Growth Rate	Simulation Growth Rate
Results Variable	Unit														
Total Employment	Jobs	22,526	31,858	40,906	43,105	43,716	57,056	61,903	66,125	66,133	65,812	49,914		0.23%	0.57%
Population	Individuals	6,324	13,773	22,229	29,482	35,349	44,396	53,097	61,324	67,839	73,052	40,686		0.72%	1.07%
Gross State Product	Millions of Fixed (2022) Dollars	3,055.8	4,139.4	5,235.5	5,496.3	5,632.7	7,480.1	8,158.8	8,806.9	8,933.1	9,036.8		65,975.4	1.65%	2.00%
Output	Millions of Fixed (2022) Dollars	6,547.6	8,747.6	10,962.6	11,420.0	11,657.5	15,477.1	16,799.2	18,079.7	18,309.3	18,508.3		136,509.0	1.44%	1.83%
Investment Activity	Millions of Fixed (2022) Dollars	558.3	997.6	1,388.0	1,580.2	1,642.1	1,965.3	2,179.6	2,337.0	2,360.2	2,329.6		17,337.9	2.43%	3.04%
Personal Income	Millions of Fixed (2022) Dollars	1,664.4	2,419.4	3,194.3	3,514.3	3,728.2	4,889.9	5,470.3	5,997.6	6,231.8	6,404.7		43,514.9	2.18%	2.53%

Fiscal Impact Summary

Table 3 displays the fiscal impact summary in Nebraska. Total state government revenue, net of incentive programs cost, will see a total increase of \$469.7 million during 2022-2031. The net increase in state government revenue is mainly driven by the increase in general sales tax and the expansion of economic activities. An estimation of \$772.8 million inheritance tax will be removed from 2022-2031, which is mainly covered by a \$2.4 billion increase in local option sales taxes. Funds available for strategic property tax relief consists of the increases in local option sales taxes and state government revenue, subtracting the inheritance tax elimination. The corresponding tables for Scenario B and C are Table A2.2 in Appendix II and Table A3.2 in Appendix III respectively.

Table 3: Fiscal Impact Summary

Fiscal Impacts												
Results Variable	Unit	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	FY2031	Total
Funds Available for Strategic Property Tax Relief	Millions of Fixed (2022) Dollars	93.7	206.2	243.7	229.3	192.1	232.2	231.3	204.5	216.4	218.0	2,067.4
Local Option Sales Taxes	Millions of Fixed (2022) Dollars	115.1	235.4	239.4	242.9	245.9	250.3	255.0	258.9	262.3	265.4	2,370.4
Inheritance Tax Elimination	Millions of Fixed (2022) Dollars	-44.6	-87.3	-85.6	-84.0	-82.4	-80.8	-79.3	-77.7	-76.3	-74.8	-772.8
Total State Government Revenues	Millions of Fixed (2022) Dollars	23.2	58.2	89.9	70.4	28.6	62.7	55.6	23.4	30.3	27.4	469.7
General Sales and Gross Receipts Taxes	Millions of Fixed (2022) Dollars	501.9	1,031.4	1,061.7	1,086.0	1,103.1	1,134.5	1,171.1	1,198.0	1,219.4	1,235.7	10,742.8
Individual Income Taxes	Millions of Fixed (2022) Dollars	-453.2	-914.9	-911.1	-954.6	-1,009.7	-1,016.1	-1,062.4	-1,119.8	-1,138.7	-1,160.4	-9,741.0
Corporations Income Taxes	Millions of Fixed (2022) Dollars	9.0	20.1	24.6	19.6	12.3	16.2	12.7	6.3	7.2	7.0	135.2
Others (net of cost of incentive programs)	Millions of Fixed (2022) Dollars	-34.4	-78.4	-85.4	-80.5	-77.2	-71.9	-65.8	-61.2	-57.6	-54.9	-667.3

Detailed Employment Impacts

Table 4 displays the employment by region results. Omaha Consortium will benefit the most with an average of 23,382 jobs increase each year, while Sandhills will be impacted the least with an average of 522 jobs increase annually. The corresponding tables for Scenario B and C are Table A2.3 in Appendix II and Table A3.3 in Appendix III respectively.

Table 4: Employment by Region

Employment by Region												
Region	Units	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	Average
Panhandle	Jobs	936	1,291	1,634	1,709	1,737	2,270	2,463	2,633	2,650	2,652	1,998
Sandhills	Jobs	236	329	420	445	457	595	648	694	700	701	522
Northeast	Jobs	3,478	4,785	6,041	6,306	6,396	8,338	9,011	9,611	9,644	9,625	7,323
Omaha Consortium	Jobs	10,689	15,109	19,374	20,368	20,557	26,759	28,944	30,856	30,712	30,456	23,382
Lincoln MSA	Jobs	2,241	3,432	4,611	4,974	5,083	6,723	7,395	7,946	7,953	7,907	5,827
Southeast	Jobs	1,382	1,909	2,422	2,540	2,592	3,392	3,684	3,947	3,983	3,997	2,985
Grand Island MSA	Jobs	1,119	1,549	1,970	2,063	2,089	2,728	2,950	3,147	3,148	3,132	2,390
Central	Jobs	1,206	1,725	2,235	2,390	2,451	3,195	3,495	3,751	3,778	3,777	2,800
Mid Plains	Jobs	1,238	1,729	2,198	2,310	2,352	3,056	3,313	3,540	3,564	3,565	2,687

Table 5 shows the top 10 most impacted industries' employment results. The employment increases in the top 10 industries are mainly driven by R&D and workforce incentive programs, such as professional, scientific, and technical services industry, construction industry, and food manufacturing industry, and by the general economic activity expansion and population growth, such as retail trade industry, agriculture industry and real estate industry. The corresponding tables for Scenario B and C are Table A2.4 in Appendix II and Table A3.4 in Appendix III respectively.

Table 5: Employment by Industry (Top 10)

Employment by Industry (Top 10)												
Industries	Units	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	Average
Construction	Jobs	2,702	4,514	6,048	6,593	6,533	7,720	8,271	8,540	8,159	7,560	6,664
Food manufacturing	Jobs	3,461	4,321	5,174	5,177	5,174	6,889	7,331	7,778	7,788	7,797	6,089
Retail trade	Jobs	1,631	2,383	3,137	3,385	3,466	4,514	4,944	5,329	5,352	5,380	3,952
Food services and drinking places	Jobs	1,137	1,509	1,919	2,115	2,239	2,820	3,125	3,404	3,510	3,600	2,538
Agriculture	Jobs	1,393	1,740	2,084	2,087	2,087	2,775	2,956	3,136	3,141	3,146	2,455
Monetary authorities - central bank; Credit intermediation and related activities	Jobs	1,350	1,684	2,015	2,008	2,001	2,670	2,836	2,999	2,989	2,980	2,353
Management of companies and enterprises	Jobs	1,204	1,506	1,807	1,806	1,805	2,414	2,568	2,722	2,722	2,722	2,128
Professional, scientific, and technical services	Jobs	921	1,289	1,653	1,764	1,821	2,368	2,596	2,806	2,860	2,903	2,098
Administrative and support services	Jobs	918	1,265	1,611	1,675	1,694	2,264	2,453	2,623	2,621	2,616	1,974
Real estate	Jobs	816	1,100	1,399	1,503	1,543	1,946	2,117	2,274	2,293	2,299	1,729

Detailed Population Impacts

Table 6 displays the population change by region. Similarly to employment, Omaha Consortium will experience the most significant increase in population with an annual average of 18,040 individuals, while Sandhills will see the lowest increase in population with an annual average of 359 individuals. The corresponding tables for Scenario B and C are Table A2.5 in Appendix II and Table A3.5 in Appendix III respectively.

Table 6: Population by Region

Population by Region												
Region	Units	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	Average
Panhandle	Individuals	273	593	949	1,247	1,483	1,852	2,206	2,538	2,800	3,006	1,695
Sandhills	Individuals	50	113	188	254	309	391	472	548	607	654	359
Northeast	Individuals	1,119	2,388	3,784	4,953	5,894	7,343	8,716	10,010	11,043	11,874	6,713
Omaha Consortium	Individuals	2,853	6,144	9,881	13,097	15,698	19,692	23,522	27,159	30,026	32,327	18,040
Lincoln MSA	Individuals	532	1,271	2,172	2,968	3,608	4,622	5,628	6,576	7,321	7,909	4,261
Southeast	Individuals	414	896	1,438	1,901	2,283	2,876	3,448	3,994	4,439	4,807	2,650
Grand Island MSA	Individuals	336	724	1,157	1,521	1,816	2,277	2,713	3,121	3,440	3,689	2,079
Central	Individuals	333	747	1,229	1,658	2,009	2,540	3,060	3,549	3,939	4,250	2,331
Mid Plains	Individuals	415	896	1,432	1,884	2,249	2,804	3,332	3,828	4,222	4,535	2,560

Table 7 shows the population change by age group. REMI divides the whole population into four age groups: ages 0-17, ages 18-34, ages 35-64 and ages 65+. Population grows the most in the age group 18-34, which is in line with the workforce incentive programs’ target. The corresponding tables for Scenario B and C are Table A2.6 in Appendix II and Table A3.6 in Appendix III respectively.

Table 7: Population by Age

Population by Age												
Ages	Units	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	Average
Ages 0-17	Individuals	1,726	3,802	6,221	8,388	10,234	13,000	15,723	18,369	20,590	22,470	12,052
Ages 18-34	Individuals	2,756	5,898	9,335	12,062	14,025	17,258	20,154	22,646	24,196	25,025	15,335
Ages 35-64	Individuals	1,780	3,926	6,415	8,627	10,505	13,344	16,182	18,992	21,431	23,606	12,481
Ages 65+	Individuals	62	147	258	405	585	794	1,038	1,316	1,622	1,952	818

Detailed Output, GSP and Investment Impacts

Table 8-10 provide the top 10 most impacted industries by output, GSP, and investment. Some of these top 10 industries, such as food manufacturing, rail transportation, chemical manufacturing, computer and electronic product manufacturing, and professional, scientific, and technical services, are target industries by R&D and workforce incentive programs. Others of these top 10 industries, such as real estate, wholesale trade, agriculture and retail trade, are encouraged by the economic activity expansion and population growth. The corresponding tables for Scenario B and C are Table A2.7-A2.9 in Appendix II and Table A3.7-A3.9 in Appendix III respectively.

Table 8: Output by Industry (Top 10)

Output by Industry (Top 10)												
Industries	Units	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	Total
Food manufacturing	Millions of Fixed (2022) Dollars	1,584.8	2,016.2	2,456.8	2,500.0	2,539.8	3,430.4	3,700.4	3,982.8	4,048.0	4,116.2	30,375.4
Agriculture	Millions of Fixed (2022) Dollars	483.6	615.2	749.6	763.1	775.5	1,047.1	1,130.5	1,216.9	1,237.1	1,258.2	9,276.7
Real estate	Millions of Fixed (2022) Dollars	356.7	485.3	623.2	674.4	697.3	887.9	970.8	1,048.9	1,063.2	1,072.5	7,880.2
Utilities	Millions of Fixed (2022) Dollars	392.3	494.8	599.2	606.2	611.9	819.3	879.2	941.0	949.9	958.8	7,252.8
Rail transportation	Millions of Fixed (2022) Dollars	385.2	479.7	572.6	569.0	565.1	752.7	795.0	837.5	832.6	828.5	6,617.8
Construction	Millions of Fixed (2022) Dollars	253.4	428.8	581.3	640.7	641.8	764.2	824.2	857.3	826.5	773.5	6,591.7
Chemical manufacturing	Millions of Fixed (2022) Dollars	318.4	401.8	486.1	490.9	495.6	667.9	719.0	772.1	782.7	793.7	5,928.2
Monetary authorities - central bank; Credit intermediation and related activities	Millions of Fixed (2022) Dollars	280.5	359.2	440.7	450.1	459.1	626.8	679.8	735.1	749.0	764.0	5,544.3
Management of companies and enterprises	Millions of Fixed (2022) Dollars	287.4	364.9	444.0	449.6	454.9	614.5	659.8	706.5	714.3	722.4	5,418.2
Wholesale trade	Millions of Fixed (2022) Dollars	236.2	316.4	397.9	418.8	429.7	568.5	620.6	669.5	678.3	688.0	5,023.9

Table 9: GSP by Industry (Top 10)

GSP by Industry (Top 10)												
Industries	Units	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	Total
Food manufacturing	Millions of Fixed (2022) Dollars	337.4	430.8	527.1	538.7	549.8	746.4	809.6	871.3	885.2	899.2	6,595.6
Real estate	Millions of Fixed (2022) Dollars	250.4	340.8	437.8	474.1	490.7	625.8	685.5	742.3	753.7	761.4	5,562.6
Utilities	Millions of Fixed (2022) Dollars	239.2	301.6	365.3	369.6	373.4	500.4	537.7	576.8	583.3	589.5	4,436.8
Monetary authorities - central bank; Credit intermediation and related activities	Millions of Fixed (2022) Dollars	189.6	243.2	299.0	306.1	313.0	428.5	466.4	505.4	515.9	526.9	3,793.9
Management of companies and enterprises	Millions of Fixed (2022) Dollars	189.2	240.1	292.2	295.9	299.6	405.0	435.5	467.3	473.3	479.3	3,573.7
Construction	Millions of Fixed (2022) Dollars	134.3	228.1	310.7	344.0	346.3	414.6	449.7	468.7	452.6	424.0	3,573.0
Agriculture	Millions of Fixed (2022) Dollars	173.7	222.0	271.8	278.1	284.2	386.0	419.2	451.9	459.9	468.0	3,414.9
Data processing, hosting, and related services; Other information services	Millions of Fixed (2022) Dollars	148.4	194.2	242.5	251.2	259.1	355.8	389.3	425.1	437.3	449.9	3,152.6
Wholesale trade	Millions of Fixed (2022) Dollars	144.0	193.4	244.0	257.6	265.3	352.4	386.4	417.7	423.9	430.5	3,115.1
Rail transportation	Millions of Fixed (2022) Dollars	181.4	224.6	266.6	263.5	260.4	345.3	363.2	383.2	381.5	379.9	3,049.9

Table 10: Investment Activity by Industry (Top 10)

Investment Activity by Industry (Top 10)												
Industries	Units	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	Total
Construction	Millions of Fixed (2022) Dollars	305.7	534.6	730.1	807.3	805.5	948.3	1,020.8	1,056.8	1,010.9	934.4	8,154.6
Real estate	Millions of Fixed (2022) Dollars	70.6	125.1	171.5	189.4	187.1	218.1	233.0	239.5	225.9	204.7	1,864.9
Computer and electronic product manufacturing	Millions of Fixed (2022) Dollars	26.9	51.5	75.7	93.0	106.1	132.4	156.6	176.5	191.4	203.6	1,213.7
Professional, scientific, and technical services	Millions of Fixed (2022) Dollars	21.3	43.3	66.2	84.3	98.5	122.5	145.9	168.9	188.3	205.8	1,144.9
Motor vehicles, bodies and trailers, and parts manufacturing	Millions of Fixed (2022) Dollars	22.4	41.7	59.6	71.2	78.9	95.7	110.3	124.1	134.4	142.7	881.0
Support activities for mining	Millions of Fixed (2022) Dollars	26.4	43.9	58.9	65.1	67.1	81.7	90.0	94.7	94.0	91.2	713.1
Machinery manufacturing	Millions of Fixed (2022) Dollars	17.6	32.3	45.2	52.7	57.1	67.5	75.9	85.4	92.5	98.2	624.4
Wholesale trade	Millions of Fixed (2022) Dollars	7.1	13.6	20.1	24.9	28.7	35.9	42.5	48.5	53.4	57.7	332.4
Retail trade	Millions of Fixed (2022) Dollars	7.2	13.7	19.8	23.8	26.4	32.2	37.1	41.5	44.5	46.7	292.9
Oil and gas extraction	Millions of Fixed (2022) Dollars	12.2	19.6	25.3	27.1	26.9	31.6	33.6	35.4	35.1	34.1	280.9

Table 11-13 show the output, GSP and investment activity by region. Omaha Consortium will see the largest increase in output, GSP and investment activity, while Sandhills will see the slightest changes, which aligns with the baseline level of output, GSP and investment activity by region. The corresponding tables for Scenario B and C are Table A2.10-A2.12 in Appendix II and Table A3.10-A3.12 in Appendix III respectively.

Table 11: Output by Region

Output by Region												
Region	Units	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	Total
Panhandle	Millions of Fixed (2022) Dollars	248.8	329.8	410.3	424.6	432.4	573.8	621.1	666.7	675.1	681.9	5,064.5
Sandhills	Millions of Fixed (2022) Dollars	69.5	92.6	115.8	121.0	124.4	165.1	179.7	193.8	197.2	200.0	1,459.0
Northeast	Millions of Fixed (2022) Dollars	1,127.2	1,483.4	1,840.2	1,901.4	1,938.4	2,584.1	2,797.3	3,007.9	3,051.0	3,089.6	22,820.5
Omaha Consortium	Millions of Fixed (2022) Dollars	2,879.8	3,849.0	4,825.7	5,026.6	5,120.6	6,787.6	7,358.2	7,914.5	7,994.1	8,069.2	59,825.4
Lincoln MSA	Millions of Fixed (2022) Dollars	607.9	850.1	1,095.8	1,166.4	1,199.5	1,586.0	1,739.2	1,878.0	1,903.5	1,921.1	13,947.6
Southeast	Millions of Fixed (2022) Dollars	625.0	814.9	1,006.5	1,035.6	1,054.7	1,411.1	1,526.1	1,641.5	1,666.4	1,689.5	12,471.3
Grand Island MSA	Millions of Fixed (2022) Dollars	304.3	408.7	514.4	537.8	550.4	730.8	794.5	856.4	869.4	879.6	6,446.2
Central	Millions of Fixed (2022) Dollars	346.4	466.5	588.0	617.7	634.7	842.1	918.8	991.6	1,008.6	1,022.1	7,436.4
Mid Plains	Millions of Fixed (2022) Dollars	338.7	452.7	565.8	589.0	602.2	796.6	864.3	929.5	944.0	955.3	7,038.1

Table 12: GSP by Region

GSP by Region												
Region	Units	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	Total
Panhandle	Millions of Fixed (2022) Dollars	118.5	158.7	198.8	206.9	211.3	280.4	304.9	328.3	333.2	336.9	2,477.9
Sandhills	Millions of Fixed (2022) Dollars	34.5	46.5	58.5	61.5	63.5	84.5	92.4	99.9	102.0	103.6	746.9
Northeast	Millions of Fixed (2022) Dollars	411.6	553.4	695.5	727.0	745.5	991.1	1,079.7	1,164.1	1,182.7	1,197.7	8,748.0
Omaha Consortium	Millions of Fixed (2022) Dollars	1,536.6	2,067.0	2,604.9	2,724.8	2,783.8	3,699.3	4,025.6	4,343.3	4,396.2	4,444.4	32,625.9
Lincoln MSA	Millions of Fixed (2022) Dollars	298.3	425.2	554.7	595.6	614.9	813.6	896.5	971.0	985.7	995.4	7,150.9
Southeast	Millions of Fixed (2022) Dollars	239.1	316.7	395.1	410.3	420.1	561.1	610.0	657.6	668.5	677.8	4,956.4
Grand Island MSA	Millions of Fixed (2022) Dollars	117.4	162.2	207.8	220.5	227.2	300.5	329.0	355.6	361.3	365.1	2,646.6
Central	Millions of Fixed (2022) Dollars	158.9	217.5	277.2	293.9	303.6	403.3	442.8	479.6	488.9	496.0	3,562.0
Mid Plains	Millions of Fixed (2022) Dollars	140.9	192.2	243.1	255.7	262.8	346.3	377.8	407.5	414.7	419.9	3,060.8

Table 13: Investment Activity by Region

Investment Activity by Region												
Region	Units	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	Total
Panhandle	Millions of Fixed (2022) Dollars	28.7	50.9	70.9	81.3	85.9	103.7	116.2	126.1	130.0	131.2	924.7
Sandhills	Millions of Fixed (2022) Dollars	3.4	6.5	9.4	11.1	11.9	14.4	16.2	17.5	17.8	17.6	125.9
Northeast	Millions of Fixed (2022) Dollars	60.2	108.2	150.8	171.4	177.5	211.8	233.8	249.5	250.7	245.9	1,859.9
Omaha Consortium	Millions of Fixed (2022) Dollars	294.1	517.5	710.8	800.1	822.5	978.7	1,078.1	1,149.5	1,152.3	1,129.6	8,633.0
Lincoln MSA	Millions of Fixed (2022) Dollars	59.3	110.6	158.7	184.8	194.5	235.3	264.2	285.2	289.1	285.8	2,067.6
Southeast	Millions of Fixed (2022) Dollars	22.8	41.4	58.9	68.0	71.6	86.6	96.7	104.3	105.8	104.8	760.9
Grand Island MSA	Millions of Fixed (2022) Dollars	18.2	33.2	47.0	54.1	56.7	68.0	75.5	81.0	81.8	80.6	596.1
Central	Millions of Fixed (2022) Dollars	26.1	48.1	68.6	80.1	84.8	102.4	114.9	124.2	126.4	125.5	901.1
Mid Plains	Millions of Fixed (2022) Dollars	45.5	81.2	112.8	129.3	136.8	164.4	184.0	199.7	206.2	208.7	1,468.6

Detailed Personal Income Impacts

Table 14 illustrates the personal income change by income group. For income group <50k, the total increase in personal income during 2022-2031 is almost \$3.6 billion; for income group 50k-200k, a total addition of \$10.5 billion personal income will be realized during 2022-2031; for income group >200k, a total of \$29.5 billion personal income will be earned additionally. The corresponding tables for Scenario B and C are Table A2.13 in Appendix II and Table A3.13 in Appendix III respectively.

Table 14: Personal Income Increase by Income Group

Personal Income Increase by Income Group												
Category	Units	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	Total
Income Group <50k	Millions of Fixed (2022) Dollars	136.4	198.3	261.8	288.1	305.6	400.8	448.4	491.6	510.8	525.0	3,566.7
Income Group 50k-200k	Millions of Fixed (2022) Dollars	401.4	583.4	770.3	847.5	899.1	1,179.2	1,319.2	1,446.3	1,502.8	1,544.5	10,493.7
Income Group >200k	Millions of Fixed (2022) Dollars	1,126.6	1,637.6	2,162.2	2,378.8	2,523.5	3,309.9	3,702.8	4,059.7	4,218.2	4,335.2	29,454.5

Table 15 demonstrates personal income per capita change by region. Personal income per capita change is driven by both total personal income change and population change. The most considerable personal income per capita increase will be observed in Omaha Consortium with a 10-year total of \$12,632.6 per capita from 2022-2031. The personal income per capita increases in the other eight regions are more even, from a 10-year total increase of \$4,450.5 per capita in Panhandle, to a total increase of \$6,195.6 per capita in Lincoln MSA. The corresponding tables for Scenario B and C are Table A2.14 in Appendix II and Table A3.14 in Appendix III respectively.

Table 15: Personal Income Per Capita by Region

Personal Income Per Capita by Region												
Region	Units	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	Total
Panhandle	Fixed (2022) Dollars	399.7	480.9	538.8	468.5	394.3	542.0	503.7	471.2	368.0	283.5	4,450.5
Sandhills	Fixed (2022) Dollars	329.7	419.0	489.0	456.4	414.0	544.8	532.6	523.9	459.3	408.3	4,577.1
Northeast	Fixed (2022) Dollars	594.0	695.7	767.0	652.1	534.1	744.6	678.4	620.4	465.4	336.6	6,088.3
Omaha Consortium	Fixed (2022) Dollars	912.2	1,124.8	1,306.7	1,217.8	1,109.9	1,490.4	1,483.9	1,475.2	1,321.0	1,190.8	12,632.6
Lincoln MSA	Fixed (2022) Dollars	400.9	532.8	639.0	613.4	566.6	735.2	737.4	731.6	654.2	584.5	6,195.6
Southeast	Fixed (2022) Dollars	511.7	613.4	690.9	604.4	513.4	707.8	659.6	619.1	487.9	379.1	5,787.5
Grand Island MSA	Fixed (2022) Dollars	481.9	592.8	678.2	604.7	513.8	682.6	633.3	584.6	451.0	334.3	5,557.0
Central	Fixed (2022) Dollars	425.6	536.4	624.9	577.6	516.0	689.8	674.1	657.9	567.5	490.2	5,759.9
Mid Plains	Fixed (2022) Dollars	490.3	584.2	648.7	557.4	461.8	628.2	573.2	527.8	401.3	296.3	5,169.3

Detailed Individual Income Taxes Impacts

Table 16 shows the percentage of total individual income taxes relief by region. The percentages of nine regions sum up to one. Omaha Consortium benefits the most from the individual income taxes relief in terms of total taxes relief amount, because its total individual income is the largest. The corresponding tables for Scenario B and C are Table A2.15 in Appendix II and Table A3.15 in Appendix III respectively.

Table 16: Percentage of Total Individual Income Relief by Region

Percentage of Total Individual Income Taxes Relief by Region												
Region	Units	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	FY2031	Average
Panhandle	Percentage	3.1%	3.1%	3.1%	3.1%	3.1%	3.1%	3.1%	3.1%	3.1%	3.1%	3.1%
Sandhills	Percentage	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%
Northeast	Percentage	11.3%	11.2%	11.2%	11.2%	11.2%	11.2%	11.2%	11.2%	11.3%	11.3%	11.2%
Omaha Consortium	Percentage	51.2%	51.2%	51.1%	51.1%	51.1%	51.0%	50.8%	50.7%	50.7%	50.6%	51.0%
Lincoln MSA	Percentage	15.6%	15.7%	15.8%	15.9%	15.9%	16.0%	16.0%	16.0%	16.1%	16.0%	15.9%
Southeast	Percentage	3.4%	3.3%	3.3%	3.3%	3.3%	3.3%	3.4%	3.4%	3.4%	3.4%	3.3%
Grand Island MSA	Percentage	3.4%	3.3%	3.3%	3.3%	3.3%	3.3%	3.3%	3.3%	3.3%	3.3%	3.3%
Central	Percentage	6.5%	6.5%	6.5%	6.5%	6.5%	6.6%	6.6%	6.6%	6.6%	6.6%	6.6%
Mid Plains	Percentage	4.1%	4.1%	4.1%	4.1%	4.1%	4.1%	4.1%	4.1%	4.1%	4.1%	4.1%

Detailed Local Option Sales Taxes Impacts

Table 17 displays the local option sales tax (LOST) change by region. Local option sales tax changes are due to the tax base-broadening and the change in personal consumption expenditures. All nine regions will expect a net increase in local option sales tax. Omaha Consortium will see the largest LOST increase of \$1.1 billion over 2022-2031, considering its personal consumption expenditures level, while Sandhills' local option sales taxes will only increase by \$34.1 million over 2022-2031. The corresponding tables for Scenario B and C are Table A2.16 in Appendix II and Table A3.16 in Appendix III respectively.

Table 17: Local Option Sales Taxes Revenue by Region

Local Option Sales Taxes Revenue by Region												
Region	Units	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	FY2031	Total
Panhandle	Millions of Fixed (2022) Dollars	4.6	9.4	9.6	9.7	9.8	10.0	10.2	10.3	10.4	10.6	94.7
Sandhills	Millions of Fixed (2022) Dollars	1.6	3.4	3.4	3.5	3.5	3.6	3.7	3.7	3.8	3.8	34.1
Northeast	Millions of Fixed (2022) Dollars	13.2	26.8	27.3	27.7	28.0	28.5	29.1	29.6	30.0	30.4	270.5
Omaha Consortium	Millions of Fixed (2022) Dollars	52.8	108.0	109.8	111.3	112.6	114.5	116.6	118.3	119.7	120.9	1,084.4
Lincoln MSA	Millions of Fixed (2022) Dollars	18.4	37.7	38.5	39.1	39.6	40.4	41.2	41.9	42.5	43.1	382.4
Southeast	Millions of Fixed (2022) Dollars	6.1	12.5	12.7	12.9	13.0	13.2	13.5	13.7	13.8	14.0	125.6
Grand Island MSA	Millions of Fixed (2022) Dollars	4.5	9.2	9.3	9.4	9.5	9.7	9.9	10.0	10.1	10.3	91.9
Central	Millions of Fixed (2022) Dollars	8.1	16.6	16.9	17.2	17.5	17.8	18.2	18.4	18.7	19.0	168.4
Mid Plains	Millions of Fixed (2022) Dollars	5.7	11.7	11.9	12.1	12.3	12.5	12.8	13.0	13.2	13.3	118.5

Detailed Tax Burden Impacts

REMI focuses on the impacts of general sales taxes and individual income tax on similarly situated taxpayers in the tax burden analysis. The tax burden is defined as:

$$\frac{(State\ Level\ General\ Sales\ Tax + Local\ Option\ Sales\ Tax + Individual\ Income\ Tax)}{Personal\ Income}$$

REMI divides the total population into six income groups by annual income: with income <\$50k, \$50k-\$200k, \$200k-\$500k, \$500k-\$1m, and >\$1m. Table 18-22 display the tax burden changes for each income group by region.

Table 18 shows that the tax burden for income group <\$50k will decrease the most. The individual income tax for this group will be entirely wiped out. Although they will see an increase in the sales taxes, their total tax burden will still go down. Table 19 illustrates that income group \$50k-\$200k will see a slight tax burden decrease or increase. For this group, the decrease in individual income tax rate is much smaller than the group below \$50k, however, the propensity to consume is still very high. Thus, the increase in sales tax and the decrease in individual income tax are about even. In some regions, such as Omaha Consortium, the decrease in individual income tax overweighs the increase in sales tax, and a net decrease in tax burden will be reached. In other regions, such as Sandhills, the sales tax increase dominates the individual income tax decrease, which results in a net increase in tax burden. Table 20 shows a net decrease in tax burden for income group \$200k-\$500k. The propensity to consume for this group further drops, and the decrease in individual income tax overweighs the sales tax increase.

Income group \$500k-1m in Table 21 faces either a slight increase or a slight decrease in tax burden. The main reason is that the group pays notably less than the statutory individual income tax. The decrease in the individual income tax rate will not result in a large drop in the individual income tax the group pays. However, the increase in sales taxes is much harder to avoid. The increase in sales taxes will overweigh the decrease in individual income tax. Similarly, for income group >1m in Table 22, the effective tax rate is significantly lower than the statutory tax rate, which does not leave much room for them to benefit from the individual income tax reduction. On the other hand, although they have the lowest propensity to consume, their significant income keeps their consumption and

sales taxes paid large. Thus, the increase in sales taxes will dominate the individual income tax reduction, and the tax burden will increase the most.

The corresponding tables for Scenario B and C are Table A2.17-A2.21 in Appendix II and Table A3.17-A3.21 in Appendix III respectively.

Table 18: Tax Burden Change for Income Group <50K

Tax Burden Change for Income Group <50K												
Region	Units	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	FY2031	Average
Panhandle	Percent	-10.5%	-19.6%	-19.7%	-19.6%	-19.8%	-20.2%	-20.1%	-20.4%	-20.4%	-20.5%	-19.1%
Sandhills	Percent	-11.0%	-20.9%	-21.0%	-20.9%	-21.0%	-21.4%	-21.2%	-21.5%	-21.4%	-21.6%	-20.2%
Northeast	Percent	-12.6%	-23.7%	-23.7%	-23.6%	-23.8%	-24.1%	-24.1%	-24.3%	-24.3%	-24.3%	-22.8%
Omaha Consortium	Percent	-15.0%	-28.6%	-28.8%	-28.8%	-29.0%	-29.4%	-29.4%	-29.5%	-29.6%	-29.7%	-27.8%
Lincoln MSA	Percent	-14.1%	-27.0%	-27.1%	-27.2%	-27.3%	-27.7%	-27.6%	-27.7%	-27.7%	-27.7%	-26.1%
Southeast	Percent	-11.9%	-22.5%	-22.6%	-22.5%	-22.6%	-23.0%	-22.9%	-23.2%	-23.1%	-23.2%	-21.8%
Grand Island MSA	Percent	-12.3%	-23.3%	-23.5%	-23.4%	-23.6%	-24.0%	-23.9%	-24.2%	-24.2%	-24.3%	-22.7%
Central	Percent	-12.3%	-23.3%	-23.3%	-23.2%	-23.4%	-23.7%	-23.6%	-23.8%	-23.8%	-23.8%	-22.4%
Mid Plains	Percent	-10.8%	-20.2%	-20.2%	-20.1%	-20.2%	-20.6%	-20.4%	-20.7%	-20.6%	-20.6%	-19.4%

Table 19: Tax Burden Change for Income Group 50K-200K

Tax Burden Change for Income Group 50K-200K												
Region	Units	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	FY2031	Average
Panhandle	Percent	0.7%	2.6%	2.8%	2.0%	1.0%	0.6%	0.0%	-1.1%	-1.1%	-1.3%	0.6%
Sandhills	Percent	0.7%	2.6%	2.7%	2.0%	0.9%	0.6%	-0.1%	-1.1%	-1.1%	-1.3%	0.6%
Northeast	Percent	0.2%	1.7%	1.9%	1.1%	0.0%	-0.3%	-1.0%	-2.1%	-2.1%	-2.3%	-0.3%
Omaha Consortium	Percent	-0.4%	0.4%	0.5%	-0.3%	-1.4%	-1.7%	-2.4%	-3.5%	-3.5%	-3.7%	-1.6%
Lincoln MSA	Percent	-0.3%	0.6%	0.8%	-0.1%	-1.2%	-1.4%	-2.1%	-3.2%	-3.2%	-3.3%	-1.4%
Southeast	Percent	0.1%	1.5%	1.7%	0.9%	-0.2%	-0.5%	-1.2%	-2.3%	-2.3%	-2.4%	-0.4%
Grand Island MSA	Percent	0.3%	1.7%	1.9%	1.1%	0.0%	-0.3%	-1.0%	-2.0%	-2.1%	-2.2%	-0.2%
Central	Percent	0.3%	1.9%	2.1%	1.3%	0.3%	0.0%	-0.7%	-1.8%	-1.8%	-1.9%	0.0%
Mid Plains	Percent	0.6%	2.5%	2.7%	2.0%	0.9%	0.6%	-0.1%	-1.1%	-1.2%	-1.3%	0.6%

Table 20: Tax Burden Change for Income Group 200K-500K

Tax Burden Change for Income Group 200K-500K												
Region	Units	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	FY2031	Average
Panhandle	Percent	-1.3%	-1.4%	-1.2%	-2.0%	-3.1%	-3.4%	-4.1%	-5.2%	-5.2%	-5.4%	-3.2%
Sandhills	Percent	-1.3%	-1.4%	-1.2%	-2.0%	-3.1%	-3.4%	-4.1%	-5.2%	-5.2%	-5.4%	-3.2%
Northeast	Percent	-1.7%	-2.2%	-2.0%	-2.9%	-4.0%	-4.3%	-5.0%	-6.2%	-6.2%	-6.3%	-4.1%
Omaha Consortium	Percent	-2.4%	-3.5%	-3.3%	-4.2%	-5.4%	-5.6%	-6.4%	-7.5%	-7.5%	-7.7%	-5.4%
Lincoln MSA	Percent	-2.3%	-3.3%	-3.1%	-4.0%	-5.2%	-5.4%	-6.1%	-7.2%	-7.2%	-7.4%	-5.1%
Southeast	Percent	-1.8%	-2.4%	-2.2%	-3.0%	-4.2%	-4.5%	-5.2%	-6.3%	-6.3%	-6.5%	-4.2%
Grand Island MSA	Percent	-1.7%	-2.2%	-2.0%	-2.8%	-4.0%	-4.3%	-5.0%	-6.1%	-6.1%	-6.3%	-4.1%
Central	Percent	-1.7%	-2.0%	-1.8%	-2.6%	-3.8%	-4.0%	-4.8%	-5.9%	-5.9%	-6.0%	-3.8%
Mid Plains	Percent	-1.4%	-1.4%	-1.2%	-2.0%	-3.2%	-3.4%	-4.2%	-5.3%	-5.3%	-5.4%	-3.3%

Table 21: Tax Burden Change for Income Group 500K-1M

Tax Burden Change for Income Group 500K-1M												
Region	Units	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	FY2031	Average
Panhandle	Percent	0.9%	3.1%	3.2%	2.5%	1.4%	1.1%	0.4%	-0.6%	-0.7%	-0.8%	1.1%
Sandhills	Percent	0.9%	3.1%	3.2%	2.5%	1.4%	1.0%	0.4%	-0.6%	-0.7%	-0.8%	1.0%
Northeast	Percent	0.5%	2.2%	2.3%	1.5%	0.5%	0.1%	-0.5%	-1.6%	-1.6%	-1.8%	0.2%
Omaha Consortium	Percent	-0.2%	0.8%	0.9%	0.1%	-0.9%	-1.3%	-2.0%	-3.0%	-3.1%	-3.2%	-1.2%
Lincoln MSA	Percent	-0.1%	1.1%	1.2%	0.4%	-0.7%	-1.0%	-1.7%	-2.7%	-2.7%	-2.9%	-0.9%
Southeast	Percent	0.4%	2.0%	2.1%	1.4%	0.3%	0.0%	-0.7%	-1.8%	-1.8%	-2.0%	0.0%
Grand Island MSA	Percent	0.5%	2.2%	2.3%	1.6%	0.5%	0.2%	-0.5%	-1.6%	-1.6%	-1.8%	0.2%
Central	Percent	0.5%	2.4%	2.5%	1.8%	0.7%	0.4%	-0.2%	-1.3%	-1.3%	-1.5%	0.4%
Mid Plains	Percent	0.9%	3.0%	3.1%	2.4%	1.4%	1.0%	0.4%	-0.7%	-0.7%	-0.8%	1.0%

Table 22: Tax Burden Change for Income Group >1M

Tax Burden Change for Income Group >1M												
Region	Units	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	FY2031	Average
Panhandle	Percent	15.4%	31.9%	31.7%	31.5%	30.9%	30.1%	29.9%	29.2%	29.0%	28.6%	28.8%
Sandhills	Percent	15.5%	32.0%	31.9%	31.6%	31.0%	30.3%	30.0%	29.3%	29.1%	28.7%	28.9%
Northeast	Percent	15.2%	31.3%	31.2%	30.9%	30.3%	29.5%	29.2%	28.6%	28.3%	28.0%	28.3%
Omaha Consortium	Percent	14.8%	30.5%	30.3%	30.0%	29.3%	28.6%	28.3%	27.5%	27.3%	26.9%	27.4%
Lincoln MSA	Percent	14.9%	30.7%	30.6%	30.2%	29.6%	28.9%	28.6%	27.9%	27.7%	27.4%	27.7%
Southeast	Percent	15.1%	31.2%	31.1%	30.8%	30.2%	29.4%	29.1%	28.4%	28.2%	27.8%	28.1%
Grand Island MSA	Percent	15.2%	31.3%	31.2%	30.9%	30.3%	29.5%	29.2%	28.5%	28.3%	28.0%	28.2%
Central	Percent	15.3%	31.5%	31.4%	31.1%	30.5%	29.8%	29.5%	28.9%	28.6%	28.3%	28.5%
Mid Plains	Percent	15.4%	31.8%	31.7%	31.4%	30.8%	30.1%	29.8%	29.1%	28.9%	28.5%	28.8%

Conclusion

REMI conducted this analysis on behalf of Blueprint Nebraska to evaluate how tax policy changes, R&D tax credits, and workforce incentive programs would impact the Nebraska economy and state government revenues. The findings show that a net employment increase by the end of 2031 is 65,812 new jobs, with an additional population of 73,052. Over 2022-2031, the 10-year total impact on the size of the state economy is \$66.0 billion in economic output, \$136.5 billion in GSP, and \$17.3 billion in investment. The total impact on personal income over the 10-year period reaches \$43.5 billion. These policy changes and incentive programs also generate \$469.7 million in additional state government revenue, which with the revenue gain from local option sales taxes, provides over \$2.0 billion funds available for strategic property tax relief. Two alternative scenarios REMI conducted in Appendix II and III support the tax policy changes and incentive programs by robust positive results. These results demonstrate positive economic and fiscal impacts of the tax policy modernization and incentive programs on the Nebraska economy and government revenues.

Appendix I: REMI Model Framework & Fiscal Calibration

Model Framework

Tax-PI is a structural economic, demographic, and fiscal forecasting and policy analysis model. The following core framework applies to all REMI model builds. The model integrates input-output, computable general equilibrium, econometric and economic geography methodologies. The model is dynamic, with forecasts and simulations generated on an annual basis and behavioral responses to compensation, price, and other economic factors.

The model consists of thousands of simultaneous equations with a structure that is relatively straightforward. The exact number of equations used varies depending on the extent of industry, demographic, demand, and other detail in the specific model being used. The overall structure of the model can be summarized in five major blocks: (1) Output and Demand, (2) Labor and Capital Demand, (3) Population and Labor Supply, (4) Compensation, Prices, and Costs, and (5) Market Shares. The blocks and their key interactions are shown in Figures A1.1 and A1.2.

Figure A1.1: REMI Model Linkages

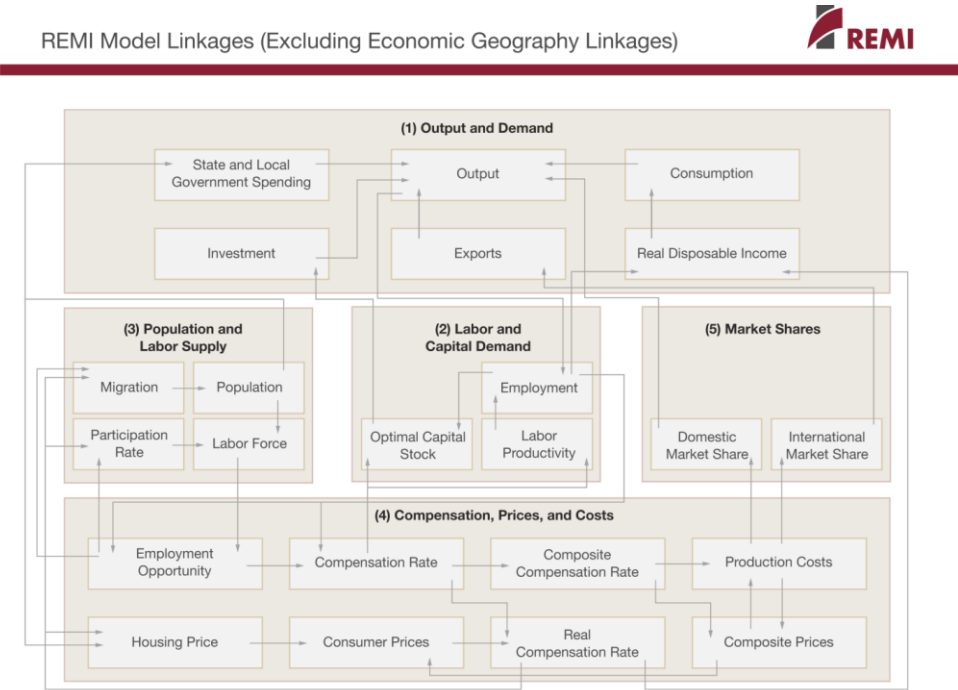
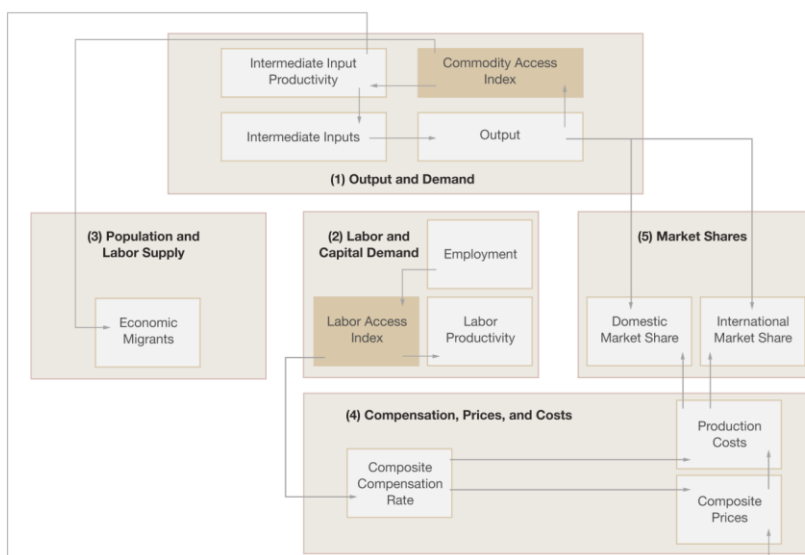


Figure A1.2: Economic Geography Linkages



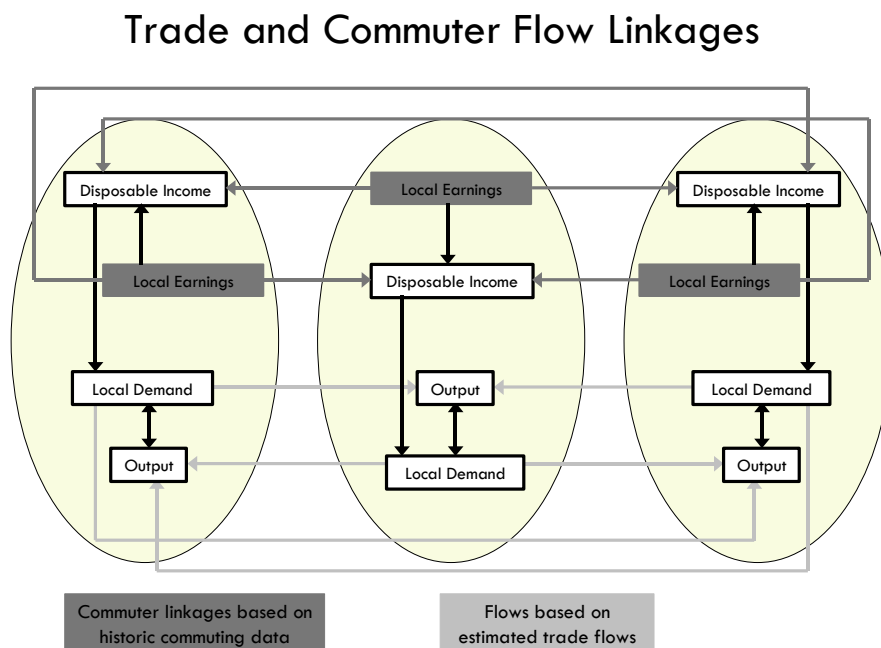
The Output and Demand block consists of output, demand, consumption, investment, government spending, exports, and imports, as well as feedback from output change due to the change in the productivity of intermediate inputs. The Labor and Capital Demand block includes labor intensity and productivity as well as demand for labor and capital. Labor force participation rate and migration equations are in the Population and Labor Supply block. The Compensation, Prices, and Costs block includes composite prices, determinants of production costs, the consumption price deflator, housing prices, and the compensation equations. The proportion of local, inter-regional, and export markets captured by each region is included in the Market Shares block.

Models can be built as single region, multi-region, or multi-region national models. A region is defined broadly as a sub-national area, and could consist of a state, province, county, or city, or any combination of sub-national areas.

Single-region models consist of an individual region, called the home region. The rest of the nation is also represented in the model. However, since the home region is only a small part of the total nation, the changes in the region do not have an endogenous effect on the variables in the rest of the nation.

Multi-regional models have interactions among regions, such as trade and commuting flows. These interactions include trade flows from each region to each of the other regions. These flows are illustrated for a three-region model in Figure A1.3.

Figure A1.3: Trade and Commuter Flow Linkages



Multiregional national models also include a central bank monetary response that constrains labor markets. Models that only encompass a relatively small portion of a nation are not endogenously constrained by changes in exchange rates or monetary responses.

Block 1. Output and Demand

This block includes output, demand, consumption, investment, government spending, import, commodity access, and export concepts. Output for each industry in the home region is determined by industry demand in all regions in the nation, the home region's share of each market, and international exports from the region.

For each industry, demand is determined by the amount of output, consumption, investment, and capital demand on that industry. Consumption depends on real disposable income per capita, relative prices, differential income elasticities, and population. Input productivity depends on access to inputs because a larger choice set of inputs means it is more likely that the input with the specific characteristics required for the job will be found. In the capital stock adjustment process, investment occurs to fill the difference between optimal and actual capital stock for residential, non-residential, and equipment investment. Government spending changes are determined by changes in the population.

Block 2. Labor and Capital Demand

The Labor and Capital Demand block includes the determination of labor productivity, labor intensity, and the optimal capital stocks. Industry-specific labor productivity depends on the availability of workers with differentiated skills for the occupations used in each industry. The occupational labor supply and commuting costs determine firms' access to a specialized labor force.

Labor intensity is determined by the cost of labor relative to the other factor inputs, capital and fuel. Demand for capital is driven by the optimal capital stock equation for both non-residential capital and equipment. Optimal capital stock for each industry depends on the relative cost of labor and capital, and the employment weighted by capital use for each industry. Employment in private industries is determined by the value added and employment per unit of value added in each industry.

Block 3. Population and Labor Supply

The Population and Labor Supply block includes detailed demographic information about the region. Population data is given for age, gender, and race, with birth and survival rates for each group. The size and labor force participation rate of each group determines the labor supply. These participation rates respond to changes in employment relative to the potential labor force and to changes in the real after-tax compensation rate. Migration includes retirement, military, international, and economic migration. Economic migration is determined by the relative real after-tax compensation rate, relative employment opportunity, and consumer access to variety.

Block 4. Compensation, Prices and Costs

This block includes delivered prices, production costs, equipment cost, the consumption deflator, consumer prices, the price of housing, and the compensation equation. Economic geography concepts account for the productivity and price effects of access to specialized labor, goods, and services.

These prices measure the price of the industry output, taking into account the access to production locations. This access is important due to the specialization of production that takes place within each industry, and because transportation and transaction costs of distance are significant. Composite prices for each industry are then calculated based on the production costs of supplying regions, the effective distance to these regions, and the index of access to the variety of outputs in the industry relative to the access by other uses of the product.

The cost of production for each industry is determined by the cost of labor, capital, fuel, and intermediate inputs. Labor costs reflect a productivity adjustment to account for access to specialized labor, as well as underlying compensation rates. Capital costs

include costs of non-residential structures and equipment, while fuel costs incorporate electricity, natural gas, and residual fuels.

The consumption deflator converts industry prices to prices for consumption commodities. For potential migrants, the consumer price is additionally calculated to include housing prices. Housing prices change from their initial level depending on changes in income and population density.

Compensation changes are due to changes in labor demand and supply conditions and changes in the national compensation rate. Changes in employment opportunities relative to the labor force and occupational demand change determine compensation rates by industry.

Block 5. Market Shares

The market shares equations measure the proportion of local and export markets that are captured by each industry. These depend on relative production costs, the estimated price elasticity of demand, and the effective distance between the home region and each of the other regions. The change in share of a specific area in any region depends on changes in its delivered price and the quantity it produces compared with the same factors for competitors in that market. The share of local and external markets then drives the exports from and imports to the home economy.

Fiscal Calibration

Each Tax-PI budget category is assigned both an “Economic Indicator” that allows it to respond to changes in a specific economic variable (e.g., Personal Consumption Expenditures for Sales Tax Revenue) and a “Policy Variable” that allows it to directly impact a specific economic variable (e.g., Personal Taxes for Personal Income Tax Revenue). Because the Tax-PI model integrates the economic outlook with fiscal projections, this analysis captures the interaction between economic activity and the level of tax revenue.

Appendix II: Scenario B Methodology and Results

Methodology

Scenario B includes all the policy changes from Scenario A with the exception of the following adjustments: (1) removes unprepared food & food ingredients exemption from both state level sales tax and local option sales tax; (2) halves workforce incentive programs, which means attract a net of 3,000 workers for each round of each program; and (3) uses alternate to income tax rates for top tax brackets: 4.6% for individual income tax bracket \$50,001+ and corporate income tax bracket \$100,001+.

Results

Tables A2.1-A2.21 are parallel to Tables 2-22 in the main report body for Scenario A. Explanations for each table can be found in the corresponding sections in the main body Results section.

Table A2.1: Economic Impact Summary

Economic Impacts															
Results Variable	Unit	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	Average	Total	Baseline Growth Rate	Simulation Growth Rate
Total Employment	Jobs	7,668	12,099	16,732	17,685	18,303	25,296	27,531	29,818	29,915	29,851	21,490		0.23%	0.41%
Population	Individuals	887	2,903	5,835	8,281	10,381	14,306	17,965	21,567	24,392	26,645	13,316		0.72%	0.86%
Gross State Product	Millions of Fixed (2022) Dollars	1,304.2	1,833.6	2,394.2	2,511.9	2,606.9	3,557.3	3,876.1	4,213.2	4,281.6	4,339.3		30,918.3	1.65%	1.83%
Output	Millions of Fixed (2022) Dollars	2,848.3	3,939.4	5,079.5	5,295.1	5,466.2	7,426.9	8,056.0	8,720.2	8,845.3	8,955.5		64,632.5	1.44%	1.64%
Investment Activity	Millions of Fixed (2022) Dollars	149.9	318.2	505.0	602.2	654.4	844.1	963.5	1,060.8	1,088.9	1,088.1		7,275.1	2.43%	2.78%
Personal Income	Millions of Fixed (2022) Dollars	656.4	995.9	1,368.5	1,504.1	1,614.7	2,201.7	2,470.7	2,736.6	2,849.2	2,933.8		19,331.4	2.18%	2.35%

Table A2.2: Fiscal Impact Summary

Fiscal Impacts													
Results Variable	Unit	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	FY2031	Total	
Funds Available for Strategic Property Tax Relief	Millions of Fixed (2022) Dollars	140.1	287.4	300.6	309.8	309.4	329.3	353.8	366.0	373.6	376.6	3,146.8	
Local Option Sales Taxes	Millions of Fixed (2022) Dollars	155.6	316.0	319.2	322.1	325.3	330.2	335.7	340.7	345.5	350.0	3,140.4	
Inheritance Tax Elimination	Millions of Fixed (2022) Dollars	-44.6	-87.3	-85.6	-84.0	-82.4	-80.8	-79.3	-77.7	-76.3	-74.8	-772.8	
Total State Government Revenues	Millions of Fixed (2022) Dollars	29.1	58.7	67.0	71.7	66.5	79.9	97.3	103.1	104.4	101.4	779.1	
General Sales and Gross Receipts Taxes	Millions of Fixed (2022) Dollars	662.7	1,348.4	1,368.6	1,385.4	1,400.5	1,428.0	1,458.9	1,484.8	1,508.5	1,529.1	13,574.7	
Individual Income Taxes	Millions of Fixed (2022) Dollars	-590.2	-1,198.4	-1,208.2	-1,223.3	-1,244.8	-1,262.8	-1,280.9	-1,303.6	-1,327.6	-1,351.7	-11,991.5	
Corporations Income Taxes	Millions of Fixed (2022) Dollars	-19.6	-38.8	-37.2	-36.5	-36.9	-35.6	-34.0	-33.7	-33.8	-34.6	-340.7	
Others (net of cost of incentive programs)	Millions of Fixed (2022) Dollars	-23.9	-52.5	-56.1	-53.8	-52.3	-49.6	-46.7	-44.5	-42.7	-41.4	-463.4	

Table A2.3: Employment by Region

Employment by Region												
Region	Units	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	Average
Panhandle	Jobs	346	518	693	728	750	1,024	1,117	1,206	1,217	1,220	882
Sandhills	Jobs	89	138	189	204	216	290	317	343	348	350	248
Northeast	Jobs	1,356	1,998	2,652	2,789	2,876	3,889	4,221	4,545	4,577	4,581	3,348
Omaha Consortium	Jobs	3,779	5,935	8,156	8,581	8,845	12,111	13,091	14,134	14,108	14,033	10,277
Lincoln MSA	Jobs	342	831	1,390	1,507	1,589	2,446	2,729	3,022	3,031	3,013	1,990
Southeast	Jobs	509	758	1,017	1,073	1,111	1,524	1,665	1,803	1,825	1,834	1,312
Grand Island MSA	Jobs	396	593	805	848	876	1,212	1,323	1,432	1,440	1,438	1,036
Central	Jobs	377	613	872	942	993	1,388	1,531	1,674	1,696	1,704	1,179
Mid Plains	Jobs	474	716	958	1,014	1,047	1,411	1,537	1,658	1,674	1,678	1,217

Table A2.4: Employment by Industry (Top 10)

Employment by Industry (Top 10)												
Industries	Units	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	Average
Food manufacturing	Jobs	1,562	2,022	2,473	2,489	2,501	3,368	3,589	3,816	3,821	3,827	2,947
Construction	Jobs	679	1,333	2,076	2,367	2,460	3,210	3,552	3,786	3,681	3,456	2,660
Food services and drinking places	Jobs	668	830	1,018	1,076	1,133	1,420	1,536	1,671	1,715	1,754	1,282
Retail trade	Jobs	47	444	860	957	1,044	1,606	1,775	1,989	2,009	2,034	1,277
Monetary authorities - central bank; Credit intermediation and related activities	Jobs	685	859	1,031	1,031	1,031	1,369	1,451	1,534	1,529	1,524	1,204
Agriculture	Jobs	637	820	1,000	1,006	1,010	1,357	1,447	1,537	1,540	1,542	1,190
Management of companies and enterprises	Jobs	603	757	911	912	912	1,218	1,295	1,372	1,372	1,372	1,072
Professional, scientific, and technical services	Jobs	380	559	747	799	840	1,125	1,232	1,342	1,371	1,394	979
Administrative and support services	Jobs	326	503	686	713	735	1,031	1,115	1,205	1,206	1,205	872
Real estate	Jobs	384	503	648	685	715	928	1,001	1,086	1,097	1,103	815

Table A2.5: Population by Region

Population by Region												
Region	Units	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	Average
Panhandle	Individuals	31	116	239	341	426	588	740	888	1,004	1,096	547
Sandhills	Individuals	-3	10	35	59	81	119	156	191	219	240	111
Northeast	Individuals	260	682	1,227	1,680	2,064	2,733	3,359	3,966	4,451	4,843	2,527
Omaha Consortium	Individuals	554	1,550	2,924	4,064	5,041	6,805	8,428	10,026	11,270	12,271	6,293
Lincoln MSA	Individuals	-158	-133	37	173	291	637	964	1,299	1,549	1,735	639
Southeast	Individuals	58	188	376	536	674	931	1,176	1,417	1,611	1,770	874
Grand Island MSA	Individuals	66	180	336	466	578	786	983	1,175	1,326	1,445	734
Central	Individuals	-5	73	217	346	463	689	904	1,120	1,291	1,429	653
Mid Plains	Individuals	83	237	443	617	763	1,017	1,255	1,486	1,669	1,816	939

Table A2.6: Population by Age

Population by Age												
Ages	Units	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	Average
Ages 0-17	Individuals	228	773	1,587	2,292	2,925	4,079	5,186	6,303	7,232	8,017	3,862
Ages 18-34	Individuals	363	1,208	2,420	3,360	4,096	5,589	6,891	8,088	8,863	9,323	5,020
Ages 35-64	Individuals	234	796	1,632	2,352	2,993	4,171	5,309	6,469	7,451	8,310	3,972
Ages 65+	Individuals	62	126	195	276	367	466	579	707	846	994	462

Table A2.7: Output by Industry (Top 10)

Output by Industry (Top 10)												
Industries	Units	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	Total
Food manufacturing	Millions of Fixed (2022) Dollars	714.2	942.2	1,173.0	1,200.5	1,226.3	1,675.5	1,810.0	1,951.8	1,984.4	2,018.4	14,696.3
Agriculture	Millions of Fixed (2022) Dollars	221.0	290.0	359.8	367.8	375.3	512.0	553.2	596.5	606.5	616.9	4,499.1
Real estate	Millions of Fixed (2022) Dollars	166.9	221.5	288.3	307.6	323.8	424.9	461.4	503.9	512.6	519.1	3,730.1
Utilities	Millions of Fixed (2022) Dollars	197.2	249.3	302.4	305.7	309.4	413.8	443.0	474.2	478.6	483.1	3,656.7
Rail transportation	Millions of Fixed (2022) Dollars	194.7	244.6	293.3	292.9	292.2	386.9	408.3	429.8	427.4	425.4	3,395.5
Chemical manufacturing	Millions of Fixed (2022) Dollars	160.1	203.1	246.5	249.4	252.5	339.3	364.8	391.7	397.2	402.8	3,007.4
Monetary authorities - central bank; Credit intermediation and related activities	Millions of Fixed (2022) Dollars	142.4	183.4	225.7	231.2	236.9	321.6	348.1	376.2	383.5	391.2	2,840.3
Management of companies and enterprises	Millions of Fixed (2022) Dollars	143.9	183.5	223.7	226.9	229.9	309.9	332.6	356.1	360.0	364.1	2,730.5
Construction	Millions of Fixed (2022) Dollars	60.1	121.6	194.0	224.7	236.8	313.1	349.7	376.2	369.5	350.5	2,596.0
Wholesale trade	Millions of Fixed (2022) Dollars	95.8	139.3	184.2	194.7	204.0	276.5	300.0	326.1	331.1	336.8	2,388.5

Table A2.8: GSP by Industry (Top 10)

GSP by Industry (Top 10)												
Industries	Units	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	Total
Food manufacturing	Millions of Fixed (2022) Dollars	152.1	201.3	251.7	258.7	265.5	364.6	396.0	427.0	433.9	440.9	3,191.7
Real estate	Millions of Fixed (2022) Dollars	117.2	155.6	202.6	216.3	227.9	299.5	325.8	356.6	363.4	368.5	2,633.3
Utilities	Millions of Fixed (2022) Dollars	120.3	152.0	184.3	186.4	188.8	252.7	270.9	290.6	293.9	297.0	2,236.9
Monetary authorities - central bank; Credit intermediation and related activities	Millions of Fixed (2022) Dollars	96.2	124.2	153.1	157.2	161.5	219.9	238.8	258.7	264.1	269.8	1,943.6
Management of companies and enterprises	Millions of Fixed (2022) Dollars	94.7	120.7	147.2	149.3	151.4	204.3	219.5	235.5	238.5	241.5	1,802.8
Agriculture	Millions of Fixed (2022) Dollars	79.4	104.7	130.5	134.0	137.5	188.7	205.2	221.5	225.5	229.5	1,656.5
Rail transportation	Millions of Fixed (2022) Dollars	91.7	114.5	136.6	135.7	134.7	177.5	186.5	196.7	195.8	195.1	1,564.8
Data processing, hosting, and related services; Other information services	Millions of Fixed (2022) Dollars	71.1	94.0	118.2	122.3	126.4	174.8	191.1	209.0	215.1	221.4	1,543.4
Wholesale trade	Millions of Fixed (2022) Dollars	58.4	85.2	112.9	119.8	125.9	171.4	186.8	203.5	206.9	210.7	1,481.5
Construction	Millions of Fixed (2022) Dollars	31.8	64.7	103.7	120.6	127.8	169.8	190.8	205.7	202.3	192.1	1,409.4

Table A2.9: Investment Activity by Industry (Top 10)

Investment Activity by Industry (Top 10)												
Industries	Units	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	Total
Construction	Millions of Fixed (2022) Dollars	62.9	142.1	234.7	274.6	288.8	380.2	425.6	456.8	445.6	417.6	3,128.9
Real estate	Millions of Fixed (2022) Dollars	9.3	26.2	47.8	57.2	60.4	81.7	91.9	98.9	95.5	87.8	656.6
Computer and electronic product manufacturing	Millions of Fixed (2022) Dollars	12.6	24.3	36.2	44.7	51.3	64.6	76.6	86.6	94.1	100.3	591.3
Professional, scientific, and technical services	Millions of Fixed (2022) Dollars	6.5	15.6	26.6	35.5	43.1	55.8	67.9	79.9	90.0	99.2	520.1
Motor vehicles, bodies and trailers, and parts manufacturing	Millions of Fixed (2022) Dollars	10.4	19.7	28.5	34.2	38.1	46.6	53.8	60.8	66.0	70.2	428.3
Support activities for mining	Millions of Fixed (2022) Dollars	12.3	21.0	28.7	31.9	33.1	40.7	44.8	47.3	47.0	45.7	352.3
Machinery manufacturing	Millions of Fixed (2022) Dollars	8.2	15.2	21.6	25.3	27.6	32.9	37.0	41.8	45.4	48.3	303.3
Wholesale trade	Millions of Fixed (2022) Dollars	3.2	6.2	9.4	11.8	13.7	17.3	20.6	23.7	26.1	28.3	160.3
Oil and gas extraction	Millions of Fixed (2022) Dollars	5.7	9.4	12.4	13.2	13.3	15.7	16.7	17.6	17.6	17.1	138.7
Retail trade	Millions of Fixed (2022) Dollars	2.9	5.7	8.7	10.6	12.0	15.0	17.6	19.9	21.4	22.6	136.5

Table A2.10: Output by Region

Output by Region												
Region	Units	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	Total
Panhandle	Millions of Fixed (2022) Dollars	108.8	149.0	190.3	197.5	202.9	274.9	298.1	321.5	326.0	329.7	2,398.7
Sandhills	Millions of Fixed (2022) Dollars	30.9	43.1	55.8	59.0	61.8	83.1	90.6	98.2	100.3	102.0	724.7
Northeast	Millions of Fixed (2022) Dollars	515.5	698.1	885.0	919.5	946.6	1,277.5	1,384.3	1,493.7	1,518.0	1,539.7	11,177.9
Omaha Consortium	Millions of Fixed (2022) Dollars	1,263.9	1,754.4	2,263.2	2,355.3	2,429.0	3,286.7	3,550.9	3,840.0	3,883.7	3,926.4	28,553.4
Lincoln MSA	Millions of Fixed (2022) Dollars	218.1	323.2	441.1	466.3	486.2	684.1	752.0	822.8	835.0	843.3	5,872.0
Southeast	Millions of Fixed (2022) Dollars	286.3	381.8	480.3	495.9	508.5	689.6	746.6	805.6	818.7	830.7	6,044.0
Grand Island MSA	Millions of Fixed (2022) Dollars	128.8	178.2	231.5	242.8	251.7	344.6	376.3	409.0	416.6	422.7	3,002.3
Central	Millions of Fixed (2022) Dollars	144.7	203.0	265.4	279.8	291.7	399.0	436.4	474.8	484.5	492.4	3,471.5
Mid Plains	Millions of Fixed (2022) Dollars	151.3	208.5	267.0	279.1	288.0	387.3	420.9	454.7	462.6	468.8	3,388.2

Table A2.11: GSP by Region

GSP by Region												
Region	Units	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	Total
Panhandle	Millions of Fixed (2022) Dollars	51.0	70.7	91.2	95.2	98.2	133.5	145.3	157.4	160.0	162.0	1,164.5
Sandhills	Millions of Fixed (2022) Dollars	15.2	21.6	28.2	30.1	31.7	42.7	46.8	50.9	52.1	53.1	372.4
Northeast	Millions of Fixed (2022) Dollars	181.0	252.2	326.1	342.7	355.7	482.3	526.3	570.5	581.0	589.7	4,207.5
Omaha Consortium	Millions of Fixed (2022) Dollars	677.1	943.6	1,222.5	1,276.1	1,320.2	1,791.4	1,941.6	2,106.8	2,135.4	2,162.6	15,577.1
Lincoln MSA	Millions of Fixed (2022) Dollars	101.5	155.4	216.8	231.0	242.3	344.2	380.2	418.1	425.0	429.5	2,944.1
Southeast	Millions of Fixed (2022) Dollars	106.7	144.9	184.8	192.5	198.7	270.5	294.6	318.9	324.6	329.5	2,365.7
Grand Island MSA	Millions of Fixed (2022) Dollars	46.7	67.1	89.8	95.6	100.2	138.3	152.3	166.6	170.0	172.5	1,199.0
Central	Millions of Fixed (2022) Dollars	64.1	91.9	122.2	130.0	136.5	188.3	207.4	226.9	232.2	236.3	1,635.7
Mid Plains	Millions of Fixed (2022) Dollars	61.0	86.3	112.4	118.8	123.4	166.2	181.7	197.2	201.1	204.1	1,452.3

Table A2.12: Investment Activity by Region

Investment Activity by Region												
Region	Units	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	Total
Panhandle	Millions of Fixed (2022) Dollars	9.1	18.3	28.1	33.5	36.7	46.8	53.8	59.6	62.2	63.5	411.6
Sandhills	Millions of Fixed (2022) Dollars	0.3	1.3	2.8	3.8	4.6	6.2	7.4	8.3	8.7	8.8	52.2
Northeast	Millions of Fixed (2022) Dollars	14.8	32.7	53.3	64.2	70.0	90.6	103.6	113.8	116.5	115.9	775.3
Omaha Consortium	Millions of Fixed (2022) Dollars	91.1	181.8	276.3	321.3	342.3	433.1	487.0	530.2	538.6	533.6	3,735.2
Lincoln MSA	Millions of Fixed (2022) Dollars	6.7	22.1	43.1	55.0	62.4	86.8	102.8	116.1	120.6	121.1	736.7
Southeast	Millions of Fixed (2022) Dollars	3.5	9.5	17.5	22.3	25.2	34.3	40.3	45.2	47.0	47.3	292.2
Grand Island MSA	Millions of Fixed (2022) Dollars	3.7	8.7	15.1	18.7	20.9	27.7	32.2	35.9	37.1	37.1	237.1
Central	Millions of Fixed (2022) Dollars	4.2	11.5	21.0	26.9	30.7	41.5	48.8	54.9	57.3	57.9	354.7
Mid Plains	Millions of Fixed (2022) Dollars	16.6	32.2	47.9	56.6	61.7	77.0	87.7	96.6	100.9	102.9	680.1

Table A2.13 Personal Income Increase by Income Group

Personal Income Increase by Income Group												
Category	Units	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	Total
Income Group <50k	Millions of Fixed (2022) Dollars	53.8	81.6	112.2	123.3	132.3	180.5	202.5	224.3	233.5	240.5	1,584.5
Income Group 50k-200k	Millions of Fixed (2022) Dollars	158.3	240.2	330.0	362.7	389.4	530.9	595.8	659.9	687.1	707.5	4,661.8
Income Group >200k	Millions of Fixed (2022) Dollars	444.3	674.1	926.3	1,018.1	1,092.9	1,490.3	1,672.4	1,852.3	1,928.5	1,985.8	13,085.1

Table A2.14 Personal Income Per Capita by Region

Personal Income Per Capita by Region												
Region	Units	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	Total
Panhandle	Fixed (2022) Dollars	189.5	258.7	314.1	300.8	284.7	376.7	370.2	365.7	323.8	288.6	3,072.8
Sandhills	Fixed (2022) Dollars	164.7	241.3	305.8	313.6	315.2	399.4	405.6	412.6	390.3	372.8	3,321.3
Northeast	Fixed (2022) Dollars	274.0	359.2	427.0	394.9	361.0	488.9	469.2	453.5	385.7	328.4	3,941.7
Omaha Consortium	Fixed (2022) Dollars	428.3	572.7	701.5	684.3	663.9	884.4	896.3	914.1	854.1	803.3	7,403.0
Lincoln MSA	Fixed (2022) Dollars	179.6	266.9	346.7	357.1	360.6	469.5	486.8	502.2	478.5	455.7	3,903.7
Southeast	Fixed (2022) Dollars	225.3	310.6	381.8	365.6	346.4	467.5	459.7	455.1	402.8	359.1	3,773.9
Grand Island MSA	Fixed (2022) Dollars	219.5	294.5	363.2	350.8	332.3	441.0	432.7	423.7	368.2	317.9	3,543.9
Central	Fixed (2022) Dollars	191.4	276.2	350.8	352.5	348.6	459.0	466.2	473.6	440.7	411.4	3,770.3
Mid Plains	Fixed (2022) Dollars	242.4	319.4	379.6	357.2	331.0	433.5	419.3	408.0	353.5	307.3	3,551.2

Table A2.15 Percentage of Total Individual Income Taxes Relief by Region

Percentage of Total Individual Income Taxes Relief by Region												
Region	Units	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	FY2031	Average
Panhandle	Percentage	3.1%	3.1%	3.1%	3.1%	3.1%	3.1%	3.1%	3.1%	3.1%	3.1%	3.1%
Sandhills	Percentage	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%
Northeast	Percentage	11.4%	11.3%	11.3%	11.3%	11.3%	11.3%	11.3%	11.3%	11.3%	11.4%	11.3%
Omaha Consortium	Percentage	51.6%	51.6%	51.6%	51.6%	51.5%	51.4%	51.3%	51.3%	51.2%	51.2%	51.4%
Lincoln MSA	Percentage	15.2%	15.3%	15.4%	15.4%	15.5%	15.5%	15.6%	15.6%	15.6%	15.6%	15.5%
Southeast	Percentage	3.3%	3.3%	3.3%	3.3%	3.3%	3.3%	3.3%	3.3%	3.3%	3.3%	3.3%
Grand Island MSA	Percentage	3.3%	3.3%	3.3%	3.3%	3.3%	3.3%	3.3%	3.3%	3.3%	3.3%	3.3%
Central	Percentage	6.5%	6.5%	6.5%	6.5%	6.5%	6.5%	6.5%	6.6%	6.6%	6.6%	6.5%
Mid Plains	Percentage	4.1%	4.1%	4.1%	4.1%	4.1%	4.1%	4.1%	4.1%	4.1%	4.1%	4.1%

Table A2.16 Local Option Sales Taxes Revenue by Region

Local Option Sales Taxes Revenue by Region												
Region	Units	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	FY2031	Total
Panhandle	Millions of Fixed (2022) Dollars	6.3	12.7	12.8	13.0	13.1	13.3	13.5	13.6	13.8	14.0	126.0
Sandhills	Millions of Fixed (2022) Dollars	2.2	4.5	4.5	4.6	4.7	4.7	4.8	4.9	5.0	5.1	45.0
Northeast	Millions of Fixed (2022) Dollars	17.8	36.0	36.3	36.7	37.0	37.6	38.2	38.8	39.4	40.0	357.9
Omaha Consortium	Millions of Fixed (2022) Dollars	71.0	144.2	145.7	147.0	148.3	150.5	152.9	155.1	157.1	158.9	1,430.6
Lincoln MSA	Millions of Fixed (2022) Dollars	25.1	51.2	51.9	52.4	52.9	53.8	54.8	55.8	56.7	57.5	512.1
Southeast	Millions of Fixed (2022) Dollars	8.3	16.8	17.0	17.1	17.3	17.5	17.8	18.0	18.3	18.5	166.5
Grand Island MSA	Millions of Fixed (2022) Dollars	6.1	12.2	12.3	12.4	12.5	12.7	12.9	13.1	13.3	13.4	121.0
Central	Millions of Fixed (2022) Dollars	11.1	22.5	22.7	23.0	23.2	23.6	24.0	24.4	24.8	25.2	224.4
Mid Plains	Millions of Fixed (2022) Dollars	7.8	15.8	15.9	16.1	16.2	16.5	16.8	17.0	17.3	17.6	156.9

Table A2.17 Tax Burden Change for Income Group <50K

Tax Burden Change for Income Group <50K												
Region	Units	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	FY2031	Average
Panhandle	Percent	-5.4%	-10.4%	-10.7%	-10.8%	-11.1%	-11.6%	-11.6%	-12.0%	-12.0%	-12.2%	-10.8%
Sandhills	Percent	-6.1%	-11.9%	-12.1%	-12.2%	-12.6%	-12.9%	-12.9%	-13.3%	-13.3%	-13.4%	-12.1%
Northeast	Percent	-7.7%	-14.9%	-15.1%	-15.2%	-15.5%	-15.9%	-15.9%	-16.2%	-16.3%	-16.4%	-14.9%
Omaha Consortium	Percent	-10.4%	-20.3%	-20.7%	-20.9%	-21.2%	-21.6%	-21.8%	-21.9%	-22.1%	-22.2%	-20.3%
Lincoln MSA	Percent	-9.5%	-18.7%	-18.9%	-19.2%	-19.5%	-19.8%	-19.9%	-20.0%	-20.1%	-20.1%	-18.6%
Southeast	Percent	-7.0%	-13.6%	-13.9%	-14.0%	-14.3%	-14.7%	-14.7%	-15.0%	-15.0%	-15.1%	-13.7%
Grand Island MSA	Percent	-7.4%	-14.5%	-14.8%	-15.0%	-15.3%	-15.7%	-15.8%	-16.1%	-16.2%	-16.3%	-14.7%
Central	Percent	-7.4%	-14.5%	-14.7%	-14.8%	-15.1%	-15.5%	-15.5%	-15.8%	-15.8%	-15.9%	-14.5%
Mid Plains	Percent	-5.8%	-11.0%	-11.2%	-11.3%	-11.6%	-11.9%	-11.9%	-12.3%	-12.3%	-12.3%	-11.2%

Table A2.18 Tax Burden Change for Income Group 50K-200K

Tax Burden Change for Income Group 50K-200K												
Region	Units	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	FY2031	Average
Panhandle	Percent	1.4%	3.2%	3.2%	3.1%	2.9%	2.6%	2.6%	2.4%	2.3%	2.2%	2.6%
Sandhills	Percent	1.4%	3.2%	3.1%	3.0%	2.7%	2.4%	2.5%	2.3%	2.2%	2.1%	2.5%
Northeast	Percent	0.8%	2.0%	2.0%	1.9%	1.6%	1.4%	1.4%	1.2%	1.1%	1.0%	1.4%
Omaha Consortium	Percent	0.0%	0.2%	0.2%	0.1%	-0.1%	-0.4%	-0.3%	-0.5%	-0.6%	-0.7%	-0.2%
Lincoln MSA	Percent	0.0%	0.5%	0.4%	0.3%	0.1%	-0.2%	-0.1%	-0.2%	-0.3%	-0.4%	0.0%
Southeast	Percent	0.7%	1.8%	1.7%	1.7%	1.4%	1.1%	1.2%	1.0%	0.9%	0.7%	1.2%
Grand Island MSA	Percent	0.9%	2.1%	2.0%	2.0%	1.7%	1.4%	1.5%	1.3%	1.2%	1.1%	1.5%
Central	Percent	0.9%	2.2%	2.2%	2.2%	1.9%	1.7%	1.7%	1.6%	1.5%	1.4%	1.7%
Mid Plains	Percent	1.4%	3.1%	3.1%	3.0%	2.8%	2.5%	2.5%	2.4%	2.3%	2.2%	2.5%

Table A2.19 Tax Burden Change for Income Group 200K-500K

Tax Burden Change for Income Group 200K-500K												
Region	Units	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	FY2031	Average
Panhandle	Percent	-1.3%	-2.2%	-2.2%	-2.3%	-2.5%	-2.7%	-2.6%	-2.8%	-2.9%	-3.0%	-2.4%
Sandhills	Percent	-1.3%	-2.3%	-2.3%	-2.3%	-2.6%	-2.8%	-2.8%	-2.9%	-2.9%	-3.1%	-2.5%
Northeast	Percent	-1.9%	-3.4%	-3.4%	-3.4%	-3.6%	-3.9%	-3.8%	-3.9%	-4.0%	-4.1%	-3.5%
Omaha Consortium	Percent	-2.7%	-5.1%	-5.1%	-5.2%	-5.3%	-5.6%	-5.5%	-5.6%	-5.6%	-5.8%	-5.1%
Lincoln MSA	Percent	-2.6%	-4.9%	-4.9%	-5.0%	-5.2%	-5.4%	-5.2%	-5.3%	-5.4%	-5.5%	-4.9%
Southeast	Percent	-2.0%	-3.6%	-3.6%	-3.6%	-3.9%	-4.1%	-4.0%	-4.2%	-4.2%	-4.4%	-3.8%
Grand Island MSA	Percent	-1.9%	-3.3%	-3.3%	-3.4%	-3.6%	-3.8%	-3.7%	-3.8%	-3.9%	-4.0%	-3.5%
Central	Percent	-1.8%	-3.1%	-3.1%	-3.2%	-3.4%	-3.6%	-3.5%	-3.6%	-3.7%	-3.8%	-3.3%
Mid Plains	Percent	-1.4%	-2.3%	-2.3%	-2.3%	-2.5%	-2.8%	-2.7%	-2.8%	-2.9%	-3.0%	-2.5%

Table A2.20 Tax Burden Change for Income Group 500K-1M

Tax Burden Change for Income Group 500K-1M												
Region	Units	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	FY2031	Average
Panhandle	Percent	1.7%	3.8%	3.8%	3.7%	3.5%	3.2%	3.2%	3.0%	2.9%	2.7%	3.1%
Sandhills	Percent	1.7%	3.8%	3.7%	3.6%	3.3%	3.0%	3.1%	2.9%	2.8%	2.7%	3.1%
Northeast	Percent	1.1%	2.6%	2.6%	2.5%	2.3%	2.0%	2.0%	1.8%	1.7%	1.6%	2.0%
Omaha Consortium	Percent	0.3%	0.9%	0.8%	0.7%	0.5%	0.2%	0.3%	0.1%	0.0%	-0.2%	0.3%
Lincoln MSA	Percent	0.3%	1.1%	1.0%	0.9%	0.7%	0.4%	0.5%	0.4%	0.3%	0.2%	0.6%
Southeast	Percent	1.0%	2.4%	2.3%	2.3%	2.0%	1.7%	1.8%	1.6%	1.5%	1.3%	1.8%
Grand Island MSA	Percent	1.2%	2.7%	2.6%	2.6%	2.3%	2.0%	2.1%	1.9%	1.8%	1.6%	2.1%
Central	Percent	1.2%	2.9%	2.8%	2.8%	2.5%	2.3%	2.3%	2.2%	2.1%	1.9%	2.3%
Mid Plains	Percent	1.7%	3.8%	3.7%	3.6%	3.4%	3.1%	3.1%	3.0%	2.9%	2.7%	3.1%

Table A2.21 Tax Burden Change for Income Group >1M

Tax Burden Change for Income Group >1M												
Region	Units	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	FY2031	Average
Panhandle	Percent	21.6%	43.3%	42.9%	42.5%	42.0%	41.3%	41.0%	40.5%	40.2%	39.7%	39.5%
Sandhills	Percent	21.7%	43.4%	42.9%	42.6%	42.0%	41.3%	41.1%	40.6%	40.2%	39.8%	39.6%
Northeast	Percent	21.3%	42.6%	42.2%	41.8%	41.3%	40.6%	40.3%	39.8%	39.5%	39.1%	38.8%
Omaha Consortium	Percent	20.8%	41.6%	41.1%	40.7%	40.2%	39.5%	39.2%	38.7%	38.4%	38.0%	37.8%
Lincoln MSA	Percent	20.8%	41.7%	41.2%	40.9%	40.4%	39.7%	39.4%	39.0%	38.6%	38.2%	38.0%
Southeast	Percent	21.2%	42.4%	42.0%	41.6%	41.1%	40.4%	40.1%	39.6%	39.3%	38.9%	38.7%
Grand Island MSA	Percent	21.3%	42.6%	42.2%	41.8%	41.3%	40.6%	40.3%	39.9%	39.5%	39.1%	38.9%
Central	Percent	21.4%	42.8%	42.4%	42.1%	41.5%	40.8%	40.6%	40.1%	39.8%	39.3%	39.1%
Mid Plains	Percent	21.6%	43.3%	42.8%	42.5%	42.0%	41.2%	41.0%	40.5%	40.1%	39.7%	39.5%

Appendix III: Scenario C Methodology and Results

Methodology

Scenario C includes all the policy changes from Scenario A with the exception of following adjustments: (1) removes unprepared food & food ingredients exemption from both state level sales tax and local option sales tax; (2) halves workforce incentive programs, which means attract a net of 3,000 workers for each round of each program; (3) uses alternate to income tax rates for top tax brackets: 4.6% for individual income tax bracket \$50,001+ and corporate income tax bracket \$100,001+; and (4) retains Earned Income Tax Credit (EITC) for individual income tax.

Results

Tables A3.1-A3.21 are parallel to Tables 2-22 in the main report body for Scenario A. Explanations for each table can be found in the corresponding sections in the main body Results section.

Table A3.1: Economic Impact Summary

Economic Impacts		2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	Average	Total	Baseline Growth Rate	Simulation Growth Rate
Results Variable	Unit														
Total Employment	Jobs	8,182	12,697	17,367	18,320	18,926	25,905	28,121	30,398	30,483	30,415	22,081		0.23%	0.41%
Population	Individuals	1,169	3,414	6,532	9,124	11,340	15,357	19,090	22,752	25,627	27,924	14,233		0.72%	0.86%
Gross State Product	Millions of Fixed (2022) Dollars	1,346.5	1,883.2	2,447.6	2,566.2	2,661.2	3,611.4	3,929.4	4,266.7	4,334.9	4,393.1		31,440.3	1.65%	1.83%
Output	Millions of Fixed (2022) Dollars	2,920.6	4,024.3	5,170.7	5,387.4	5,558.2	7,518.1	8,145.6	8,809.8	8,934.5	9,045.5		65,514.8	1.44%	1.64%
Investment Activity	Millions of Fixed (2022) Dollars	167.4	343.6	533.1	629.5	679.3	866.2	982.6	1,077.3	1,103.3	1,101.0		7,483.2	2.43%	2.78%
Personal Income	Millions of Fixed (2022) Dollars	684.0	1,031.8	1,409.7	1,548.2	1,660.7	2,248.9	2,518.8	2,785.4	2,899.0	2,984.7		19,771.2	2.18%	2.35%

Table A3.2: Fiscal Impact Summary

Fiscal Impacts		FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	FY2031	Total
Results Variable	Unit											
Funds Available for Strategic Property Tax Relief	Millions of Fixed (2022) Dollars	119.9	246.3	259.2	267.7	266.5	285.5	308.9	320.2	326.8	328.9	2,729.9
Local Option Sales Taxes	Millions of Fixed (2022) Dollars	155.7	316.2	319.4	322.4	325.5	330.5	336.0	341.0	345.8	350.3	3,142.8
Inheritance Tax Elimination	Millions of Fixed (2022) Dollars	-44.6	-87.3	-85.6	-84.0	-82.4	-80.8	-79.3	-77.7	-76.3	-74.8	-772.8
Total State Government Revenues	Millions of Fixed (2022) Dollars	8.8	17.5	25.4	29.3	23.4	35.8	52.2	56.9	57.3	53.5	360.0
General Sales and Gross Receipts Taxes	Millions of Fixed (2022) Dollars	664.0	1,351.0	1,371.3	1,388.2	1,403.5	1,431.0	1,462.0	1,487.9	1,511.7	1,532.4	13,603.1
Individual Income Taxes	Millions of Fixed (2022) Dollars	-612.1	-1,242.8	-1,253.2	-1,269.2	-1,291.6	-1,310.6	-1,329.9	-1,353.6	-1,378.6	-1,403.7	-12,445.3
Corporations Income Taxes	Millions of Fixed (2022) Dollars	-19.5	-38.6	-37.0	-36.3	-36.7	-35.4	-33.8	-33.4	-33.6	-34.4	-338.8
Others (net of cost of incentive programs)	Millions of Fixed (2022) Dollars	-23.7	-52.1	-55.7	-53.4	-51.8	-49.1	-46.2	-44.0	-42.2	-40.8	-459.0

Table A3.3: Employment by Region

Employment by Region		2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	Average
Region	Units											
Panhandle	Jobs	357	530	706	741	764	1,038	1,130	1,219	1,230	1,233	895
Sandhills	Jobs	92	142	194	209	221	295	322	348	352	354	253
Northeast	Jobs	1,398	2,048	2,705	2,842	2,927	3,939	4,270	4,592	4,623	4,626	3,397
Omaha Consortium	Jobs	4,057	6,253	8,490	8,912	9,169	12,426	13,395	14,433	14,401	14,324	10,586
Lincoln MSA	Jobs	441	950	1,519	1,637	1,719	2,573	2,854	3,146	3,153	3,135	2,113
Southeast	Jobs	526	778	1,039	1,095	1,133	1,545	1,686	1,824	1,845	1,855	1,333
Grand Island MSA	Jobs	414	614	828	870	898	1,233	1,343	1,451	1,458	1,456	1,057
Central	Jobs	407	649	911	981	1,031	1,426	1,568	1,709	1,731	1,738	1,215
Mid Plains	Jobs	488	732	976	1,031	1,065	1,429	1,554	1,675	1,690	1,694	1,233

Table A3.4: Employment by Industry (Top 10)

Employment by Industry (Top 10)												
Industries	Units	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	Average
Food manufacturing	Jobs	1,566	2,026	2,477	2,493	2,505	3,372	3,593	3,820	3,826	3,831	2,951
Construction	Jobs	775	1,469	2,222	2,505	2,584	3,317	3,641	3,861	3,744	3,510	2,763
Retail trade	Jobs	136	539	957	1,055	1,141	1,703	1,870	2,085	2,104	2,131	1,372
Food services and drinking places	Jobs	704	871	1,063	1,124	1,182	1,471	1,588	1,724	1,769	1,809	1,330
Monetary authorities - central bank; Credit intermediation and related activities	Jobs	687	861	1,033	1,033	1,033	1,370	1,452	1,535	1,530	1,525	1,206
Agriculture	Jobs	637	820	1,000	1,006	1,010	1,357	1,447	1,537	1,540	1,542	1,190
Management of companies and enterprises	Jobs	603	757	911	912	912	1,218	1,295	1,372	1,372	1,372	1,073
Professional, scientific, and technical services	Jobs	397	579	769	821	861	1,146	1,253	1,362	1,391	1,415	999
Administrative and support services	Jobs	346	525	709	737	758	1,054	1,138	1,228	1,228	1,228	895
Real estate	Jobs	409	533	679	717	746	959	1,032	1,116	1,127	1,133	845

Table A3.5: Population by Region

Population by Region												
Region	Units	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	Average
Panhandle	Individuals	40	132	261	366	455	619	773	923	1,040	1,132	574
Sandhills	Individuals	0	15	42	67	90	129	166	202	230	253	120
Northeast	Individuals	292	737	1,302	1,769	2,164	2,842	3,474	4,086	4,575	4,969	2,621
Omaha Consortium	Individuals	689	1,793	3,256	4,467	5,500	7,310	8,970	10,598	11,868	12,893	6,734
Lincoln MSA	Individuals	-108	-41	165	330	471	836	1,179	1,527	1,789	1,985	814
Southeast	Individuals	71	213	409	575	719	980	1,229	1,472	1,669	1,830	917
Grand Island MSA	Individuals	76	199	361	496	612	823	1,022	1,215	1,367	1,486	766
Central	Individuals	15	108	266	404	529	761	981	1,200	1,375	1,515	715
Mid Plains	Individuals	95	258	471	649	799	1,056	1,296	1,529	1,714	1,861	973

Table A3.6: Population by Age

Population by Age												
Ages	Units	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	Average
Ages 0-17	Individuals	306	916	1,785	2,535	3,207	4,394	5,528	6,669	7,619	8,422	4,138
Ages 18-34	Individuals	487	1,428	2,713	3,703	4,472	5,987	7,299	8,499	9,270	9,723	5,358
Ages 35-64	Individuals	315	943	1,837	2,604	3,284	4,497	5,666	6,854	7,864	8,752	4,262
Ages 65+	Individuals	62	127	198	282	376	480	598	730	874	1,027	476

Table A3.7: Output by Industry (Top 10)

Output by Industry (Top 10)												
Industries	Units	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	Total
Food manufacturing	Millions of Fixed (2022) Dollars	715.9	944.0	1,174.9	1,202.4	1,228.2	1,677.4	1,811.9	1,953.9	1,986.6	2,020.6	14,715.8
Agriculture	Millions of Fixed (2022) Dollars	221.0	290.0	359.8	367.8	375.3	512.0	553.2	596.5	606.5	616.9	4,499.1
Real estate	Millions of Fixed (2022) Dollars	177.6	234.2	302.2	321.7	337.8	438.8	475.0	517.4	526.0	532.5	3,863.2
Utilities	Millions of Fixed (2022) Dollars	198.4	250.6	303.8	307.1	310.8	415.3	444.5	475.6	480.1	484.6	3,670.9
Rail transportation	Millions of Fixed (2022) Dollars	194.8	244.6	293.2	292.8	292.1	386.7	408.1	429.5	427.2	425.2	3,394.3
Chemical manufacturing	Millions of Fixed (2022) Dollars	160.5	203.5	246.8	249.8	252.9	339.7	365.2	392.0	397.5	403.2	3,011.1
Monetary authorities - central bank; Credit intermediation and related activities	Millions of Fixed (2022) Dollars	142.9	184.0	226.2	231.7	237.3	322.0	348.5	376.6	383.8	391.6	2,844.7
Management of companies and enterprises	Millions of Fixed (2022) Dollars	144.0	183.5	223.7	226.9	229.9	310.0	332.6	356.1	360.0	364.1	2,730.8
Construction	Millions of Fixed (2022) Dollars	69.2	134.6	208.2	238.3	249.1	323.8	358.7	383.8	375.9	356.0	2,697.7
Wholesale trade	Millions of Fixed (2022) Dollars	100.3	144.2	189.4	199.9	209.3	281.9	305.5	331.7	336.8	342.6	2,441.6

Table A3.8: GSP by Industry (Top 10)

GSP by Industry (Top 10)												
Industries	Units	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	Total
Food manufacturing	Millions of Fixed (2022) Dollars	152.4	201.7	252.1	259.1	265.9	365.0	396.4	427.5	434.4	441.4	3,195.9
Real estate	Millions of Fixed (2022) Dollars	124.7	164.5	212.3	226.2	237.7	309.3	335.4	366.1	372.9	378.0	2,727.1
Utilities	Millions of Fixed (2022) Dollars	121.0	152.8	185.2	187.3	189.7	253.6	271.8	291.5	294.8	297.9	2,245.6
Monetary authorities - central bank; Credit intermediation and related activities	Millions of Fixed (2022) Dollars	96.6	124.6	153.5	157.6	161.8	220.2	239.1	258.9	264.4	270.0	1,946.6
Management of companies and enterprises	Millions of Fixed (2022) Dollars	94.8	120.8	147.2	149.3	151.4	204.3	219.5	235.5	238.5	241.5	1,803.0
Agriculture	Millions of Fixed (2022) Dollars	79.4	104.7	130.5	134.0	137.5	188.7	205.2	221.5	225.5	229.5	1,656.5
Rail transportation	Millions of Fixed (2022) Dollars	91.7	114.6	136.5	135.6	134.6	177.4	186.4	196.6	195.8	195.0	1,564.2
Data processing, hosting, and related services; Other information services	Millions of Fixed (2022) Dollars	71.5	94.5	118.8	122.9	127.0	175.4	191.7	209.7	215.8	222.1	1,549.4
Wholesale trade	Millions of Fixed (2022) Dollars	61.1	88.2	116.1	123.0	129.2	174.8	190.2	206.9	210.5	214.3	1,514.3
Construction	Millions of Fixed (2022) Dollars	36.7	71.6	111.3	128.0	134.4	175.6	195.7	209.9	205.8	195.2	1,464.2

Table A3.9: Investment Activity by Industry (Top 10)

Investment Activity by Industry (Top 10)												
Industries	Units	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	Total
Construction	Millions of Fixed (2022) Dollars	74.8	159.2	253.2	292.2	304.6	393.7	436.7	466.1	453.2	423.9	3,257.5
Real estate	Millions of Fixed (2022) Dollars	12.7	31.0	53.0	62.1	64.8	85.4	94.9	101.4	97.5	89.5	692.3
Computer and electronic product manufacturing	Millions of Fixed (2022) Dollars	12.8	24.7	36.7	45.3	51.9	65.2	77.3	87.3	94.9	101.1	597.3
Professional, scientific, and technical services	Millions of Fixed (2022) Dollars	7.1	16.5	27.6	36.5	44.2	56.9	68.9	80.9	91.0	100.2	529.8
Motor vehicles, bodies and trailers, and parts manufacturing	Millions of Fixed (2022) Dollars	10.6	20.0	28.9	34.6	38.6	47.1	54.4	61.3	66.5	70.7	432.8
Support activities for mining	Millions of Fixed (2022) Dollars	12.5	21.3	29.0	32.2	33.4	41.0	45.1	47.5	47.2	45.9	355.1
Machinery manufacturing	Millions of Fixed (2022) Dollars	8.3	15.4	21.9	25.6	27.9	33.2	37.4	42.2	45.8	48.7	306.4
Wholesale trade	Millions of Fixed (2022) Dollars	3.3	6.4	9.6	12.0	13.9	17.5	20.8	23.9	26.3	28.5	162.1
Oil and gas extraction	Millions of Fixed (2022) Dollars	5.8	9.5	12.5	13.4	13.4	15.8	16.8	17.8	17.7	17.2	139.8
Retail trade	Millions of Fixed (2022) Dollars	3.0	5.9	8.9	10.9	12.2	15.3	17.8	20.1	21.6	22.8	138.5

Table A3.10: Output by Region

Output by Region												
Region	Units	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	Total
Panhandle	Millions of Fixed (2022) Dollars	110.3	150.7	192.2	199.4	204.8	276.8	300.0	323.4	327.9	331.5	2,417.0
Sandhills	Millions of Fixed (2022) Dollars	31.4	43.7	56.4	59.7	62.4	83.7	91.2	98.8	100.9	102.6	730.8
Northeast	Millions of Fixed (2022) Dollars	521.1	704.9	892.2	926.7	953.7	1,284.5	1,391.1	1,500.4	1,524.6	1,546.3	11,245.5
Omaha Consortium	Millions of Fixed (2022) Dollars	1,303.9	1,799.8	2,311.4	2,403.8	2,477.3	3,334.7	3,598.1	3,887.3	3,931.0	3,974.2	29,021.5
Lincoln MSA	Millions of Fixed (2022) Dollars	231.8	340.1	459.8	485.4	505.5	703.5	771.1	841.9	854.1	862.6	6,055.8
Southeast	Millions of Fixed (2022) Dollars	288.8	384.9	483.6	499.2	511.9	692.9	749.9	808.8	821.9	833.9	6,075.8
Grand Island MSA	Millions of Fixed (2022) Dollars	131.6	181.6	235.1	246.5	255.2	348.1	379.6	412.2	419.7	425.8	3,035.5
Central	Millions of Fixed (2022) Dollars	148.6	207.7	270.5	285.1	296.9	404.2	441.5	479.8	489.5	497.4	3,521.1
Mid Plains	Millions of Fixed (2022) Dollars	153.2	210.8	269.4	281.6	290.5	389.8	423.3	457.1	464.9	471.2	3,411.8

Table A3.11: GSP by Region

GSP by Region												
Region	Units	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	Total
Panhandle	Millions of Fixed (2022) Dollars	51.8	71.8	92.3	96.3	99.3	134.6	146.5	158.5	161.1	163.2	1,175.5
Sandhills	Millions of Fixed (2022) Dollars	15.5	21.9	28.6	30.5	32.1	43.1	47.2	51.2	52.5	53.5	376.0
Northeast	Millions of Fixed (2022) Dollars	184.2	256.0	330.3	346.9	359.9	486.4	530.3	574.4	584.9	593.6	4,246.8
Omaha Consortium	Millions of Fixed (2022) Dollars	700.5	970.2	1,250.9	1,304.7	1,348.8	1,819.9	1,969.7	2,135.1	2,163.8	2,191.3	15,854.7
Lincoln MSA	Millions of Fixed (2022) Dollars	109.6	165.3	227.8	242.3	253.7	355.6	391.5	429.5	436.5	441.1	3,053.0
Southeast	Millions of Fixed (2022) Dollars	108.1	146.6	186.7	194.4	200.6	272.5	296.5	320.8	326.5	331.4	2,384.2
Grand Island MSA	Millions of Fixed (2022) Dollars	48.3	69.1	91.9	97.7	102.3	140.3	154.3	168.5	171.9	174.3	1,218.5
Central	Millions of Fixed (2022) Dollars	66.3	94.6	125.2	133.1	139.6	191.4	210.4	229.9	235.1	239.3	1,665.1
Mid Plains	Millions of Fixed (2022) Dollars	62.1	87.7	113.9	120.3	124.9	167.7	183.2	198.7	202.6	205.5	1,466.4

Table A3.12: Investment Activity by Region

Investment Activity by Region												
Region	Units	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	Total
Panhandle	Millions of Fixed (2022) Dollars	9.6	19.0	28.8	34.2	37.4	47.4	54.3	60.0	62.6	63.8	417.1
Sandhills	Millions of Fixed (2022) Dollars	0.4	1.6	3.1	4.1	4.8	6.5	7.6	8.5	8.8	8.9	54.2
Northeast	Millions of Fixed (2022) Dollars	16.4	35.2	55.9	66.8	72.3	92.6	105.3	115.3	117.7	116.9	794.4
Omaha Consortium	Millions of Fixed (2022) Dollars	100.2	195.0	290.7	335.3	355.1	444.4	496.8	538.8	546.1	540.4	3,842.7
Lincoln MSA	Millions of Fixed (2022) Dollars	9.7	26.5	48.0	59.9	66.9	90.9	106.4	119.3	123.4	123.7	774.8
Southeast	Millions of Fixed (2022) Dollars	4.2	10.6	18.7	23.4	26.3	35.3	41.1	45.9	47.6	47.8	301.1
Grand Island MSA	Millions of Fixed (2022) Dollars	4.2	9.6	16.0	19.6	21.7	28.5	32.8	36.4	37.5	37.5	243.8
Central	Millions of Fixed (2022) Dollars	5.3	13.1	22.8	28.6	32.3	42.9	50.0	56.0	58.2	58.8	368.2
Mid Plains	Millions of Fixed (2022) Dollars	17.2	33.1	48.9	57.6	62.5	77.7	88.3	97.2	101.3	103.2	687.1

Table A3.13: Personal Income Increase by Income Group

Personal Income Increase by Income Group												
Category	Units	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	Total
Income Group <50k	Millions of Fixed (2022) Dollars	56.1	84.6	115.5	126.9	136.1	184.3	206.5	228.3	237.6	244.6	1,620.6
Income Group 50k-200k	Millions of Fixed (2022) Dollars	164.9	248.8	340.0	373.4	400.5	542.3	607.4	671.7	699.1	719.8	4,767.9
Income Group >200k	Millions of Fixed (2022) Dollars	463.0	698.4	954.2	1,047.9	1,124.1	1,522.2	1,704.9	1,885.4	1,962.3	2,020.3	13,382.8

Table A3.14: Personal Income Per Capita by Region

Personal Income Per Capita by Region												
Region	Units	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	Total
Panhandle	Fixed (2022) Dollars	190.8	258.1	311.5	296.3	278.6	369.1	361.3	355.9	313.1	277.3	3,012.1
Sandhills	Fixed (2022) Dollars	165.8	240.4	302.7	308.2	307.9	390.4	395.2	401.2	378.1	359.9	3,249.6
Northeast	Fixed (2022) Dollars	276.9	359.6	424.9	390.1	353.9	479.7	458.3	441.4	372.5	314.4	3,871.8
Omaha Consortium	Fixed (2022) Dollars	437.0	577.6	702.4	681.0	656.8	873.9	882.8	898.4	836.3	783.9	7,330.0
Lincoln MSA	Fixed (2022) Dollars	184.7	270.4	347.7	355.1	355.8	462.2	477.3	490.9	465.6	441.7	3,851.5
Southeast	Fixed (2022) Dollars	228.4	311.5	380.3	361.6	340.3	459.5	449.8	444.1	390.6	346.1	3,712.2
Grand Island MSA	Fixed (2022) Dollars	222.9	296.7	363.4	348.6	327.8	434.3	424.0	413.6	356.9	305.9	3,494.0
Central	Fixed (2022) Dollars	194.7	277.1	349.0	347.8	341.4	449.5	454.9	460.8	426.7	396.5	3,698.4
Mid Plains	Fixed (2022) Dollars	243.3	318.2	376.4	351.9	324.0	425.0	409.4	397.3	342.0	295.2	3,482.7

Table A3.15: Percentage of Total Individual Income Taxes Relief by Region

Percentage of Total Individual Income Taxes Relief by Region												
Region	Units	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	FY2031	Average
Panhandle	Percentage	3.1%	3.1%	3.1%	3.1%	3.1%	3.1%	3.1%	3.1%	3.1%	3.1%	3.1%
Sandhills	Percentage	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%
Northeast	Percentage	11.3%	11.3%	11.3%	11.2%	11.2%	11.2%	11.3%	11.3%	11.3%	11.3%	11.3%
Omaha Consortium	Percentage	51.6%	51.6%	51.6%	51.5%	51.5%	51.4%	51.3%	51.3%	51.2%	51.2%	51.4%
Lincoln MSA	Percentage	15.3%	15.4%	15.4%	15.5%	15.5%	15.6%	15.6%	15.6%	15.6%	15.6%	15.5%
Southeast	Percentage	3.3%	3.3%	3.3%	3.3%	3.3%	3.3%	3.3%	3.3%	3.3%	3.3%	3.3%
Grand Island MSA	Percentage	3.3%	3.3%	3.3%	3.3%	3.3%	3.3%	3.3%	3.3%	3.3%	3.3%	3.3%
Central	Percentage	6.5%	6.5%	6.5%	6.5%	6.5%	6.5%	6.5%	6.5%	6.6%	6.6%	6.5%
Mid Plains	Percentage	4.1%	4.1%	4.1%	4.1%	4.1%	4.1%	4.1%	4.1%	4.1%	4.1%	4.1%

Table A3.16: Local Option Sales Taxes Revenue by Region

Local Option Sales Taxes Revenue by Region												
Region	Units	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	FY2031	Total
Panhandle	Millions of Fixed (2022) Dollars	6.3	12.7	12.9	13.0	13.1	13.3	13.5	13.6	13.8	14.0	126.1
Sandhills	Millions of Fixed (2022) Dollars	2.2	4.5	4.6	4.6	4.7	4.7	4.8	4.9	5.0	5.1	45.0
Northeast	Millions of Fixed (2022) Dollars	17.8	36.0	36.4	36.7	37.1	37.6	38.3	38.9	39.4	40.0	358.1
Omaha Consortium	Millions of Fixed (2022) Dollars	71.1	144.3	145.8	147.1	148.4	150.6	153.0	155.2	157.2	159.0	1,431.7
Lincoln MSA	Millions of Fixed (2022) Dollars	25.1	51.2	51.9	52.4	53.0	53.9	54.9	55.8	56.7	57.5	512.5
Southeast	Millions of Fixed (2022) Dollars	8.3	16.8	17.0	17.1	17.3	17.5	17.8	18.0	18.3	18.5	166.7
Grand Island MSA	Millions of Fixed (2022) Dollars	6.1	12.3	12.3	12.4	12.5	12.7	12.9	13.1	13.3	13.5	121.1
Central	Millions of Fixed (2022) Dollars	11.1	22.5	22.7	23.0	23.2	23.6	24.0	24.4	24.8	25.2	224.5
Mid Plains	Millions of Fixed (2022) Dollars	7.8	15.8	15.9	16.1	16.3	16.5	16.8	17.1	17.3	17.6	157.0

Table A3.17: Tax Burden Change for Income Group <50K

Tax Burden Change for Income Group <50K												
Region	Units	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	FY2031	Average
Panhandle	Percent	-12.9%	-17.8%	-18.0%	-18.1%	-18.4%	-18.8%	-18.9%	-19.2%	-19.2%	-19.3%	-18.1%
Sandhills	Percent	-13.6%	-19.4%	-19.7%	-19.7%	-20.0%	-20.4%	-20.4%	-20.7%	-20.7%	-20.8%	-19.5%
Northeast	Percent	-15.6%	-22.6%	-22.8%	-23.0%	-23.2%	-23.5%	-23.6%	-23.8%	-23.9%	-24.0%	-22.6%
Omaha Consortium	Percent	-18.8%	-28.7%	-29.0%	-29.2%	-29.5%	-29.9%	-30.0%	-30.1%	-30.3%	-30.4%	-28.6%
Lincoln MSA	Percent	-17.8%	-26.9%	-27.1%	-27.4%	-27.7%	-28.0%	-28.0%	-28.1%	-28.2%	-28.2%	-26.7%
Southeast	Percent	-14.8%	-21.3%	-21.5%	-21.6%	-21.9%	-22.2%	-22.2%	-22.5%	-22.5%	-22.6%	-21.3%
Grand Island MSA	Percent	-15.3%	-22.3%	-22.5%	-22.7%	-23.0%	-23.4%	-23.4%	-23.7%	-23.8%	-23.9%	-22.4%
Central	Percent	-15.3%	-22.3%	-22.4%	-22.5%	-22.8%	-23.2%	-23.2%	-23.4%	-23.4%	-23.5%	-22.2%
Mid Plains	Percent	-13.2%	-18.4%	-18.6%	-18.6%	-18.9%	-19.2%	-19.2%	-19.5%	-19.5%	-19.5%	-18.5%

Table A3.18: Tax Burden Change for Income Group 50K-200K

Tax Burden Change for Income Group 50K-200K												
Region	Units	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	FY2031	Average
Panhandle	Percent	1.4%	3.3%	3.2%	3.1%	2.9%	2.6%	2.6%	2.5%	2.3%	2.2%	2.6%
Sandhills	Percent	1.4%	3.2%	3.1%	3.1%	2.8%	2.5%	2.5%	2.4%	2.3%	2.1%	2.5%
Northeast	Percent	0.8%	2.1%	2.0%	1.9%	1.7%	1.4%	1.4%	1.3%	1.2%	1.0%	1.5%
Omaha Consortium	Percent	0.0%	0.3%	0.2%	0.1%	-0.1%	-0.4%	-0.3%	-0.5%	-0.5%	-0.7%	-0.2%
Lincoln MSA	Percent	0.0%	0.5%	0.4%	0.3%	0.1%	-0.1%	-0.1%	-0.2%	-0.3%	-0.4%	0.0%
Southeast	Percent	0.7%	1.8%	1.8%	1.7%	1.4%	1.2%	1.2%	1.0%	0.9%	0.8%	1.2%
Grand Island MSA	Percent	0.9%	2.1%	2.0%	2.0%	1.7%	1.5%	1.5%	1.3%	1.2%	1.1%	1.5%
Central	Percent	0.9%	2.3%	2.3%	2.2%	2.0%	1.7%	1.8%	1.6%	1.5%	1.4%	1.8%
Mid Plains	Percent	1.4%	3.2%	3.1%	3.1%	2.8%	2.5%	2.6%	2.4%	2.3%	2.2%	2.6%

Table A3.19: Tax Burden Change for Income Group 200K-500K

Tax Burden Change for Income Group 200K-500K												
Region	Units	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	FY2031	Average
Panhandle	Percent	-1.3%	-2.2%	-2.2%	-2.2%	-2.4%	-2.7%	-2.6%	-2.7%	-2.8%	-2.9%	-2.4%
Sandhills	Percent	-1.3%	-2.2%	-2.3%	-2.3%	-2.5%	-2.8%	-2.7%	-2.8%	-2.9%	-3.0%	-2.5%
Northeast	Percent	-1.9%	-3.3%	-3.4%	-3.4%	-3.6%	-3.8%	-3.7%	-3.9%	-4.0%	-4.1%	-3.5%
Omaha Consortium	Percent	-2.7%	-5.0%	-5.1%	-5.1%	-5.3%	-5.5%	-5.4%	-5.5%	-5.6%	-5.7%	-5.1%
Lincoln MSA	Percent	-2.6%	-4.8%	-4.9%	-4.9%	-5.1%	-5.3%	-5.2%	-5.3%	-5.3%	-5.4%	-4.9%
Southeast	Percent	-2.0%	-3.6%	-3.6%	-3.6%	-3.8%	-4.1%	-4.0%	-4.1%	-4.2%	-4.3%	-3.7%
Grand Island MSA	Percent	-1.8%	-3.3%	-3.3%	-3.3%	-3.5%	-3.8%	-3.7%	-3.8%	-3.9%	-4.0%	-3.4%
Central	Percent	-1.8%	-3.1%	-3.1%	-3.1%	-3.3%	-3.5%	-3.4%	-3.6%	-3.6%	-3.7%	-3.2%
Mid Plains	Percent	-1.4%	-2.2%	-2.3%	-2.3%	-2.5%	-2.7%	-2.6%	-2.8%	-2.8%	-2.9%	-2.5%

Table A3.20: Tax Burden Change for Income Group 500K-1M

Tax Burden Change for Income Group 500K-1M												
Region	Units	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	FY2031	Average
Panhandle	Percent	1.7%	3.9%	3.8%	3.7%	3.5%	3.2%	3.2%	3.0%	2.9%	2.8%	3.2%
Sandhills	Percent	1.7%	3.8%	3.7%	3.7%	3.4%	3.1%	3.1%	2.9%	2.9%	2.7%	3.1%
Northeast	Percent	1.1%	2.7%	2.6%	2.5%	2.3%	2.0%	2.0%	1.9%	1.7%	1.6%	2.1%
Omaha Consortium	Percent	0.3%	0.9%	0.8%	0.7%	0.5%	0.2%	0.3%	0.1%	0.0%	-0.1%	0.4%
Lincoln MSA	Percent	0.4%	1.1%	1.0%	0.9%	0.7%	0.5%	0.5%	0.4%	0.3%	0.2%	0.6%
Southeast	Percent	1.0%	2.4%	2.4%	2.3%	2.1%	1.8%	1.8%	1.6%	1.5%	1.4%	1.8%
Grand Island MSA	Percent	1.2%	2.7%	2.7%	2.6%	2.4%	2.1%	2.1%	1.9%	1.8%	1.7%	2.1%
Central	Percent	1.2%	2.9%	2.9%	2.8%	2.6%	2.3%	2.4%	2.2%	2.1%	2.0%	2.3%
Mid Plains	Percent	1.7%	3.8%	3.7%	3.7%	3.4%	3.1%	3.2%	3.0%	2.9%	2.8%	3.1%

Table A3.21: Tax Burden Change for Income Group >1M

Tax Burden Change for Income Group >1M												
Region	Units	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	FY2031	Average
Panhandle	Percent	21.6%	43.4%	42.9%	42.6%	42.1%	41.3%	41.1%	40.6%	40.2%	39.8%	39.6%
Sandhills	Percent	21.7%	43.5%	43.0%	42.7%	42.1%	41.4%	41.1%	40.7%	40.3%	39.9%	39.6%
Northeast	Percent	21.3%	42.7%	42.2%	41.9%	41.4%	40.6%	40.4%	39.9%	39.5%	39.1%	38.9%
Omaha Consortium	Percent	20.9%	41.6%	41.1%	40.8%	40.3%	39.5%	39.3%	38.8%	38.4%	38.0%	37.9%
Lincoln MSA	Percent	20.9%	41.8%	41.3%	40.9%	40.4%	39.7%	39.5%	39.0%	38.7%	38.3%	38.1%
Southeast	Percent	21.2%	42.5%	42.0%	41.7%	41.2%	40.5%	40.2%	39.7%	39.3%	38.9%	38.7%
Grand Island MSA	Percent	21.3%	42.7%	42.2%	41.9%	41.4%	40.7%	40.4%	39.9%	39.6%	39.1%	38.9%
Central	Percent	21.4%	42.9%	42.5%	42.1%	41.6%	40.9%	40.6%	40.2%	39.8%	39.4%	39.1%
Mid Plains	Percent	21.6%	43.3%	42.9%	42.5%	42.0%	41.3%	41.0%	40.6%	40.2%	39.8%	39.5%