

# Nick Niemann Profile

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When a business succeeds, so do its employees, their families and the community. This fact has motivated Nick to work with McGrath North, community leaders, entrepreneurs and other professionals to build jobs and develop industry-leading companies.

This passion for helping businesses succeed led him to designing Nebraska's leading economic development programs and also participating in an international movement for innovating and creating new business models which impact business success and community growth.

## State Tax, Incentive and Site Development Practice

As a Nebraska-based State Tax attorney, Nick has been working for over 36 years with company executive, tax, legal and site development personnel from around the country.

He is called on by them to address Nebraska state and local tax and incentive planning strategies, site selection and development and Nebraska tax disputes (audits, claims, appeals and settlement).

Nick has been engaged by companies in many business sectors, including:

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|----------------------------------|----------------------|------------------------|---------------------|
| • Headquarters                   | • Data Centers       | • Distribution Centers | • Health Care       |
| • Consumer Product Manufacturing | • Leasing            | • Technology Licensing | • Agribusiness      |
| • Industrial Manufacturing       | • Financial Services | • Renewable Energy     | • R & D             |
| • Business Services              | • Retail             | • Transportation       | • Education         |
| • Food and Beverage              | • Human Resources    | • Data Processing      | • Personal Services |
| • Construction                   | • Franchise          | • Warehousing          | • Insurance         |
| • Consumer Services              | • Security           | • Telecommunications   | • Banking           |
|                                  | • Professional       | • IT Development       | • Processing        |

Nick has led McGrath North teams responsible for all aspects of site development and economic incentives in Nebraska, including site selection, site acquisition, site negotiation, regulatory and building approvals, project incentives and project entitlements.

## State Tax, Incentive and Development Legislation

Nick has designed and drafted much of Nebraska's tax, tax incentive and site development legislation. He was the principal designer and drafter of the following Nebraska programs:

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| - LB 312 - Nebraska Advantage Act (2005)                     | - LB 772 - Single Factor Sales Corporate Income Tax Formula (1987)  |
| - LB 775 - Employment and Investment Growth Act (1987)       | - LB 427 - Nebraska Job Training Fund (2005)  |
| - LB 829 - Quality Jobs Act (1995)                           | - LB 559 - Corporate Income Tax Throwback Repeal (1995)   |
| - LB 775 - Nebraska Employee Capital Gain Exclusion (1987)   | - LB 1063 - Accelerated Depreciation Equipment Property Tax (1992)  |
| - LB 830 - Nebraska Redevelopment Act (1995)                 | - LB 219 CA - Constitutional Amendment to fix the property tax equalization and exemption provisions (1992) |
| - LB 620 - Invest Nebraska Act (2001)                        |   |
| - LB 312 - Nebraska Manufacturing Sales Tax Exemption (2005) |   |

Nick was also a co-designer and co-drafter of various other tax legislation, such as LB 895 (2008) which added Tier 6 to the Nebraska Advantage Act, LB 872 (2012) which adopted the market state apportionment rule for business services income, LB 343 (2007) which extended the capital gain exclusion to extraordinary dividends and LB 161 (2017) which extended the tax incentive benefit carry forward period for Tier 6 projects. Nick has also worked with Nebraska's business community and lobbyists to defend legislative attempts to repeal or reduce these programs.

The above incentive and development programs have created over 100,000 new jobs and \$30 billion of capital investment in over 850 business expansions throughout Nebraska.

## Economic Development Studies

Nebraska's Governors and State Directors of Economic Development have consulted with Nick Niemann on economic development policy for over 3 decades. He has also authored a number of studies for the business community outlining strategies to defend and improve Nebraska's business climate.

## Peer Review Background

- "Lawyer of the Year" - Best Lawyers 2015 Omaha Litigation and Controversy - Tax
- "Best Lawyers in America" (Tax Law; Litigation & Controversy - Tax; Closely Held Companies and Family Businesses Law)
- Martindale Peer Review Rating - AV Preeminent (5.0 out of 5)
- Lifetime Fellow, Nebraska State Bar Foundation

## State Tax Professional Speaker

- Great Plains Tax Institute - Speaker, State Taxation and Economic Development (2002-2017)
- Council On State Taxation - Speaker, State Taxation
- Tax Executives Institute - Speaker, State Taxation
- Nebraska Society of CPAs - Speaker, Various State Tax Programs
- Adjunct Professor, State Tax, Creighton University School of Law

## Professional Background

- Attorney (Nebraska Bar 1981)
- Certified Public Accountant (CPA-Inactive Registrant)

## Professional Organizations

- Council on State Taxation (COST)
- Nebraska & American Bar Associations
- Nebraska Society & American Institute of CPAs
- Vistage International Trusted Advisor Board
- Omaha Chamber of Commerce Headquarters Target Advisory Board
- Nebraska Chamber of Commerce Tax Council
- Nebraska Chamber of Commerce Economic Development Council

## Author

- Bloomberg BNA Corporate Income Tax Navigator (Nebraska Section)
- ABA Multijurisdictional Admission to Practice Requirements for State and Local Tax Lawyers (Nebraska Section)

## Education

- Creighton University School of Law, J.D., Magna Cum Laude, 1981
- Creighton University College of Business, B.S.B.A, Summa Cum Laude, 1978

## Contact Information

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