



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 & Local Tax & Incentives Attorney, Nick has been working for over 38 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:

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

He 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:

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

He was also a co-designer and co-drafter of various other tax and incentive legislation, such as the Imagine Nebraska Act, LB 1107 (2020), 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. He 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 \$35 billion of capital investment in over 900 business expansions throughout Nebraska.

## Economic Development Studies

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

## Peer Review Background

- “Lawyer of the Year” – Best Lawyers in America (2019 and 2020 – Omaha) Tax Law
- “Lawyer of the Year” – Best Lawyers in America (2015 - Omaha) Litigation and Controversy – Tax
- “Best Lawyers in America” - Tax Law; Tax Litigation & Controversy; 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 (2002-2021)
- Council On State Taxation – Speaker, State Taxation National Program
- Tax Executives Institute – Speaker, State Taxation
- Nebraska Society of CPAs – Speaker, State Taxation and Economic Development
- 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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