

## MEMORANDUM

### ImagiNE Nebraska Act Guidance

This Policy remains effective until it is amended, superseded, or rescinded.

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#### **SUBJECT: Pre-production services defined.**

This guidance document is advisory in nature but is binding on the Department of Economic Development (DED) until amended. A guidance document does not include internal procedural documents that only affect the internal operations of DED and does not impose additional requirements or penalties on regulated parties or include confidential information or rules and regulations made in accordance with the Administrative Procedure Act. If you believe that this guidance document imposes additional requirements or penalties on regulated parties, you may request a review of the document.

#### **ISSUE:**

- I. How is the term “pre-production services” as used in Neb. Rev. Stat. § 77-6818(1) defined?
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#### **ANALYSIS:**

- I. Nebraska Revised Statutes §§77-6803 – 77-6825, define terms for the Imagine Nebraska Act. The term “pre-production services” is not defined by definition statutes.
  - II. Nebraska Revised Statutes §77-6804 indicates, that “[a]ny term shall have the same meaning as used in Chapter 77, article 27, except as otherwise defined in the ImagiNE Nebraska Act.” The term “pre-production services” is not defined in Chapter 77, article 27.
  - III. “In connection with statutory construction, in the absence of anything to the contrary, statutory language is to be given its plain and ordinary meaning . . .” *Ameritas Life Ins. Corp. v. Balka*, 257 Neb. 878, 882 (1999)(internal citation omitted).
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#### **CONCLUSION:**

The term “pre-production services” as used in Neb. Rev. Stat. § 77-6818(1) is not defined by Nebraska statutes. As the term is ordinarily used, pre-production services are services utilized by manufacturers to prepare for production of a product. Pre-production services are focused on completing the tasks which must be completed prior to the initiation of manufacturing. Pre-production services typically include but are not limited to services such as: product design, product engineering, prototyping, pre-production product testing, product manufacturing planning, and the designing or engineering of the tools necessary to manufacture parts or components.

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#### **END OF GUIDANCE MEMORANDUM**