

ONE HUNDRED EIGHTH LEGISLATURE - FIRST SPECIAL SESSION - 2024
COMMITTEE STATEMENT
LB34

Hearing Date: Thursday August 01, 2024
Committee On: Revenue
Introducer: Brewer
One Liner: Change the method of assessment of real property

Roll Call Vote - Final Committee Action:
Advanced to General File with amendment(s)

Vote Results:

| | | |
|----------------------------|---|---|
| Aye: | 6 | Senators Albrecht, Kauth, Linehan, Meyer, von Gillern, Murman |
| Nay: | 1 | Senator Dungan |
| Absent: | | |
| Present Not Voting: | 1 | Senator Bostar |

Testimony:

Proponents:

Senator Tom Brewer
Larry Storer

Representing:

Opening Presenter
Self, Taxpayers

Opponents:

Jon Cannon
Rebecca Firestone
Tim Royers

Representing:

NACO
OpenSky Policy Institute
NSEA

Neutral:

Representing:

* ADA Accommodation Written Testimony

Summary of purpose and/or changes:

LB 34 amends Neb. Rev. Stat. § 77-1301 to allow for a static valuation of real property over four years, from 2025 through 2028, factoring in changing improvement conditions on the property.

Section-by-Section Summary:

Section 1. Amends Neb. Rev. Stat. § 77-1301 to add a new subsection that, for assessment of property for four consecutive years, on January 1, 2025, January 1, 2026, January 1, 2027, and January 1, 2028, would assess real property as equal to the value of the previous January 1 (for January 1, 2025, it would be the same value as January 1, 2024, as an example), plus the value of any improvements made to the real property since the previous January 1, minus the previous January 1 assessed value of any improvements that have been destroyed or removed since the previous January 1.



Section 2. Repeals the original section of the Neb. Rev. Stat. shown in the section above.

Explanation of amendments:

AM 73 to LB 34 creates the Property Tax Growth Limitation Act, School District Property Tax Relief Act, Natural Resources District Tax Credit Act, and amends provisions of the Neb. Rev. Stats. to provide new and increased revenue sources to effectuate property tax relief in several different forms.

Section 1. Creates a new statute providing a name (“Property Tax Growth Limitation Act”) and a citation for the Act.

Section 2. Creates a new definition statute providing definitions for approved bonds, auditor, emergency, growth percentage, growth value, inflation percentage, political subdivision, property tax request, property tax request authority, and state aid.

Section 3. Creates a statute establishing a zero percent growth base request for political subdivisions from the prior fiscal year starting on July 1, 2025; and provides for potential additions to the request based on calculations regarding a variety of factors.

Section 4. Creates a new statute that provides factors allowing for additions to the property tax request; 1) taxes budgeted for approved bonds; 2) taxes needed to respond to a declared emergency from the prior year; 3) unused authority; 4) imminent and significant threat; 5) increase approved by vote; 6) public safety; and 7) county attorneys and public defenders.

Section 5. Creates a new statute providing for an increase of the base request if done by a vote of the people and establishes rules for conducting such an election.

Section 6. Creates a new statute providing for carryover of unused authority of no more than five percent (5 percent).

Section 7. Creates a new statute providing for reporting to the Auditor of Public Accounts and procedures and penalties for not submitting such reporting.

Section 8. Creates a new statute allowing the Auditor of Public Accounts to craft rules as needed to implement and enforce the Act.

Section 9. Creates a new statute providing a name (“School District Property Tax Relief Act”) and a citation for the Act.

Section 10. Creates a new statute defining the purpose of the Act to provide property tax relief.

Section 11. Creates a new definition statute providing definitions for school district and school district taxes.

Section 12. Creates a new statute establishing a new property tax credit; provides the following total amount of credits: TY 2024 - Two billion, thirty-two million, seven hundred and ninety-six thousand, and three hundred and ninety dollars (\$2,032,796,390.00); the amount of relief for each parcel determined by comparing the parcel school district property taxes levied to the total school district property taxes levied in the district; that any homestead exemption parcel shall receive relief above the homestead exemption, but no greater than the total school district taxes on the property; the amount of credits each county shall receive will be the total school district property taxes levied in the county against the total amount of school district property taxes in the state; provide for duties of the county treasurer; and establish the use of the Education Future Fund for this credit.

Section 13. Creates a new statute providing a name (“Natural Resources District Tax Credit Act”) and a citation for the Act.

Section 14. Creates a new statute providing the purpose of the Act is for property tax relief.

Section 15. Creates a new definition statute providing definitions for district taxes and natural resources district.

Section 16. Creates a statute establishing that the Act shall start for tax year 2025; for tax year 2025, the total percentage shall be fifty percent (50 percent) of the district taxes levied; for tax year 2026, the total percentage shall be seventy-five (75 percent) of the district taxes levied; and for tax year 2027 and onward, that the total amount of relief under the Act shall be one hundred percent (100 percent) of the district taxes levied each year; the amount of relief for each parcel determined by comparing the parcel district taxes levied to the total district taxes levied in the county; that any homestead exemption parcel shall receive relief above the homestead exemption, but no greater than the total district taxes on the property; the amount of credits each county shall receive will be the total district



taxes levied in the county against the total amount of district taxes in the state; and provides for duties of the county treasurer.

Section 17. Creates a new statute providing for reimbursement for jail operations from the state; for 2025, twenty-five percent (25 percent) of the cost; for 2026 and thereafter, fifty percent (50 percent) of the cost.

Section 18. Amends Neb. Rev. Stat. Section 9-1,101 to harmonize provisions with the Act.

Section 19. Amends Neb. Rev. Stat. Section 9-648 to increase county, city, and village lottery tax to five percent (5 percent), and provides for a new allocation of the proceeds of sixty percent (60 percent) to the Education Future Fund and forty percent (40 percent) to the Charitable Gaming Operations Fund.

Section 20. Amends Neb. Rev. Stat. Section 13-324 to increase the administrative fee for local sales tax collections, and provides for a guaranteed return to the political subdivisions regarding the local sales tax, and a guaranteed increase of one percent (1 percent) each year.

Section 21. Amends Neb. Rev. Stat. Section 13-508 to harmonize provisions with the Act.

Section 22. Amends Neb. Rev. Stat. Section 13-518 to harmonize provisions with the Act.

Section 23. Amends Neb. Rev. Stat. Section 13-2817 to harmonize provisions with the Act.

Section 24. Amends Neb. Rev. Stat. Section 14-109 to harmonize provisions with the Act.

Section 25. Amends Neb. Rev. Stat. Section 15-202 to harmonize provisions with the Act.

Section 26. Amends Neb. Rev. Stat. Section 15-203 to harmonize provisions with the Act.

Section 27. Amends Neb. Rev. Stat. Section 16-205 to harmonize provisions with the Act.

Section 28. Amends Neb. Rev. Stat. Section 17-525 to harmonize provisions with the Act.

Section 29. Amends Neb. Rev. Stat. Section 29-3933 to harmonize provisions with the Act.

Section 30. Amends Neb. Rev. Stat. Section 53-160 to establish a bifurcated system for taxation of spirits; to modify a tax on spirits to two dollars and seventy-five cents (\$2.75) per gallon on spirits from a manufacturer that sells or distributes via wholesale one hundred thousand gallons or less in a year; modify a tax on spirits to seven dollars (\$7.00) per gallon on spirits from a manufacturer that sells or distributes via wholesale more than one hundred thousand gallons in a year; creates a provision to send any of the excess on the seven dollar tax beyond three dollars and seventy-five cents (\$3.75) to the Education Future Fund; and harmonize other provisions.

Section 31. Amends Neb. Rev. Stat. Section 72-2305 to harmonize provisions with the Act.

Section 32. Amends Neb. Rev. Stat. Section 72-2306 to harmonize provisions with the Act.

Section 33. Amends Neb. Rev. Stat. Section 77-382 to eliminate various exemptions from the annual tax expenditure report to harmonize the statute with the Act.

Section 34. Amends Neb. Rev. Stat. Section 77-1632 to harmonize provisions with the Act.

Section 35. Amends Neb. Rev. Stat. Section 77-1633 to harmonize provisions with the Act.

Section 36. Amends Neb. Rev. Stat. Section 77-1701 to provide for a line on the property tax statement regarding levying for public safety services, county attorneys, and public defenders.

Section 37. Amends Neb. Rev. Stat. Section 77-1776 to harmonize provisions with the Act.

Section 38. Amends Neb. Rev. Stat. Section 77-2602 to raise the cigarette tax to one dollar and thirty-six cents (\$1.36) per pack from the current sixty-four cents (\$0.64) per pack; and to provide seventy-two cents (\$0.72) from each such tax be allocated to the Education Future Fund; and harmonize other provisions with the Act.

Section 39. Amends Neb. Rev. Stat. Section 77-2701 to harmonize provisions with the Act.

Section 40. Amends Neb. Rev. Stat. Section 77-2701.02 to establish a thirty percent (30 percent) sales tax on consumable hemp products; and rewords the statute for readability purposes.

Section 41. Amends Neb. Rev. Stat. Section 77-2701.04 to harmonize provisions with the Act.

Section 42. Amends Neb. Rev. Stat. Section 77-2701.16 to remove an exemption for pet veterinary services, but retains the exemption for livestock veterinary services; and adds the following services for gross receipts to be taxed: storage and moving services; tattoo and body modification services; nail care services; hair removal services; skin care services; hair care services; clothes cleaning services except laundromats; long-distance passenger transportation except by fixed-route; local taxi service; local passenger transportation by chartered vehicle; sightseeing services by ground vehicle; services of real estate agents and appraisers; travel agency services; tour operator services; weight loss services; bail bonding services; telefloral delivery services; seismograph and



geophysical services; water well drilling services; loan broker services; real estate management services; real estate title and abstracting services; financial information reporting for investors services; dating services; fishing and hunting guide services; provision of golf lessons, dance lessons, or tennis lessons; swimming pool maintenance and cleaning services; lawncare and landscape services; credit reporting information services; employment and temporary help agency services; interior design and decorating services; lobbying services; marketing and telemarketing services; process servers; public relations services; secretarial and court reporting services; telephone answering services; testing laboratories services, absent any medical treatment involved; information services; data processing services; mainframe computer access and processing services; parking lot and parking garage access services; land surveying services; charter flight services; and labor for repair or maintenance of railroad rolling stock, motor vehicles, watercraft, or aircraft engaged as common or contract carriers; and to harmonize provisions with the Act.

Section 43. Creates a new statute defining consumable hemp product and providing specific examples of what is not included in the definition.

Section 44. Amends Neb. Rev. Stat. Section 77-2704.13 to add a sales tax exemption for sales and purchases of electricity for residential use.

Section 45. Amends Neb. Rev. Stat. Section 77-2704.24 to create a sales tax on candy and soft drinks by eliminating those items from the definition of food under the statute; and provides new definitions for candy and soft drinks.

Section 46. Amends Neb. Rev. Stat. Section 77-2704.27 to eliminate a sales tax exemption for service of railroad rolling stock.

Section 47. Amends Neb. Rev. Stat. Section 77-2704.50 to eliminate a sales tax exemption for labor done in the repair and maintenance of railroad rolling stock.

Section 48. Amends Neb. Rev. Stat. Section 77-2704.67 to eliminate a sales tax exemption for single ticket admissions to a zoo.

Section 49. Creates a new statute to provide definitions for motor vehicle, personal delivery device, retail delivery, tangible personal property, and wholesale sale; establishes a fifty cent (\$0.50) delivery fee on every retail delivery of tangible personal property; provides exemptions for 1) items that would not be subject to sales and use taxes, 2) delivery by entities not subject to sales and use tax, 3) delivery by a business during its formative year, 4) delivery by a retailer doing less than five thousand dollars (\$5,000.00) in sales during the previous year, and 5) delivery of such property that is a wholesale sale; allows for payment by either purchaser or seller and provides for collection by the seller; provides for remittance of fees to the Department of Revenue; and gives the Department of Revenue the authority to craft rules needed to enforce this section.

Section 50. Amends Neb. Rev. Stat. Section 77-2715.07 to increase the Nebraska earned income tax credit (EITC) to twenty percent (20 percent) from the current ten percent (10 percent) of the federal version of the earned income tax credit as of January 1, 2025.

Section 51. Amends Neb. Rev. Stat. Section 77-27,132 to provide for increases in sales and use tax revenue as a result of this Act (AM 73 to LB 34) to be directed to the Education Future Fund with certain provisions, and to provide for an annual determination of that amount by the Tax Commissioner.

Section 52. Amends Neb. Rev. Stat. Section 77-27,142 to harmonize provisions with the Act.

Section 53. Amends Neb. Rev. Stat. Section 77-27,144 to increase the administrative fee on local sales and use tax collection by the state to fifteen percent (15 percent) from three percent (3 percent), and allocate the additional twelve percent (12 percent) to the Education Future Fund; and harmonizes additional provisions with the Act.

Section 54. Amends Neb. Rev. Stat. Section 77-27,235 to harmonize provisions with the Act.

Section 55. Amends Neb. Rev. Stat. Section 77-3005 to eliminate the exemption on sales and use taxes for mechanical amusement devices.

Section 56. Amends Neb. Rev. Stat. Section 77-3442 to establish a new levy cap for school districts for FY 2025-26 of forty cents (\$0.40) from the current one dollar and five cents (\$1.05); for FY 2026-27 of thirty-five cents (\$0.35); and for FY 2027-28 and thereafter of thirty cents (\$0.30); establishes additional levy calculations allowed under the Act; and harmonizes additional provisions with the Act.

Section 57. Amends Neb. Rev. Stat. Section 77-3506.03 to add a three year lookback for tax year 2025 to allow homestead exemptions to be reinstated due to new provisions adopted in 2024; and to add in provisions regarding a



twenty thousand dollar overage on the homestead exemption cap as referenced elsewhere in statute.

Section 58. Amends Neb. Rev. Stat. Section 77-4001 to harmonize provisions with the Act.

Section 59. Amends Neb. Rev. Stat. Section 77-4002 to harmonize provisions with the Act.

Section 60. Creates a new definition statute providing a definition for alternative nicotine product under Section 77 of the Neb. Rev. Stats.

Section 61. Creates a new definition statute defining closed-system nicotine container.

Section 62. Amends Neb. Rev. Stat. Section 77-4003.02 to add to the definition of electronic nicotine delivery system to include closed-system nicotine containers and open-system nicotine containers.

Section 63. Creates a new definition statute defining open-system nicotine container.

Section 64. Amends Neb. Rev. Stat. Section 77-4007 to add alternative nicotine products to the definition of tobacco products.

Section 65. Amends Neb. Rev. Stat. Section 77-4008 to redefine the bifurcated tax system on vaping products into closed-system nicotine container and open-system nicotine container; and increase the tax on closed-system nicotine container to thirty cents (\$0.30) per milliliter; increase the tax on open-system nicotine container to thirty percent (30 percent); establishes a tax on alternative nicotine products of ten cents (\$0.10) per ounce, and a proportional fraction for any portion of an ounce; and harmonizes other provisions with the Act.

Section 66. Amends Neb. Rev. Stat. Section 77-4014 to harmonize provisions with the Act.

Section 67. Amends Neb. Rev. Stat. Section 77-4017 to harmonize provisions with the Act.

Section 68. Amends Neb. Rev. Stat. Section 77-4025 to reallocate the sales tax on electronic nicotine delivery systems (vaping) to allocate two-thirds of the credit to the Education Future Fund, and one-third to the General Fund.

Section 69. Amends Neb. Rev. Stat. Section 77-4212 to restructure the credits allocated under the Property Tax Credit Act to allocate the following: in 2025, one hundred and ninety-five million dollars (\$195,000,000.00); in 2026, one hundred and eighty million dollars (\$180,000,000.00); in 2027, one hundred and seventy million dollars (\$170,000,000.00); and in 2028, one hundred and eighty-five million dollars (\$185,000,000.00) and keep the escalator for subsequent years the same as it is currently; and to harmonize additional provisions with the Act.

Section 70. Amends Neb. Rev. Stat. Section 77-4405 to harmonize provisions with the Act.

Section 71. Amends Neb. Rev. Stat. Section 77-4602 to establish provisions that any growth beyond three percent (3 percent) of forecasted revenues is allocated to the Education Future Fund.

Section 72. Amends Neb. Rev. Stat. Section 77-6403 to increase the state's administrative fee for local sales and use tax collection to fifteen percent (15 percent), and provide a guarantee of revenue for the local political subdivisions to receive the revenue amount they received in the prior year plus one percent (1 percent) growth per year.

Section 73. Amends Neb. Rev. Stat. Section 77-6702 to eliminate the definition for allowable growth percentage and harmonize other provisions with the Act.

Section 74. Amends Neb. Rev. Stat. Section 77-6703 to harmonize provisions with the Act.

Section 75. Amends Neb. Rev. Stat. Section 79-1001 to harmonize provisions with the Act.

Section 76. Creates a new section to provide for a calculation under the new structure for school funding to ensure that tax increment financing (TIF) projects continue to receive funding for redevelopment projects; and provides a finding to that effect.

Section 77. Amends Neb. Rev. Stat. Section 79-1015.01 to provide that the local effort rate (LER), for FYs 2025-26 and beyond, will be the maximum levy rate minus two and a half cents; and provides for a calculation for a local effort rate for the final calculation under Neb. Rev. Stat. Sec. 79-1065; and an additional calculation for the local effort rate (LER) yield.

Section 78. Amends Neb. Rev. Stat. Section 79-1021 to provide a transfer in FY 2024-25 of one billion, five hundred and eight million, eight hundred and two thousand, nine hundred and forty-four dollars (\$1,508,802,944.00) to the Education Future Fund, and increase from the current two hundred and fifty million dollars (\$250,000,000.00) currently set; provides for a new transfer amount in FY 2025-26 of one billion, eight hundred and twenty-nine million, two hundred and seventy-three thousand, six hundred and eight dollars (\$1,829,273,608.00) to the Education Future Fund; and increases all future annual allocations to the Education Future Fund to two billion, one hundred and eleven



million, one hundred and fifty thousand, one hundred and five dollars (\$2,111,150,105.00) from the two hundred and fifty million dollars (\$250,000,000.00) annually that is currently set; and harmonizes additional provisions with the Act.
Section 79. Amends Neb. Rev. Stat. Section 79-10,120 to decrease the school district building fund levy to ten cents (\$0.10) from the current fourteen cents (\$0.14); and remove the building fund levy from the overall levy limit for school districts.

Section 80. Amends Neb. Rev. Stat. Section 81-12,193 to harmonize provisions with the Act.

Section 81. Amends Neb. Laws 2024, LB685, Section 17 to increase the tax on a cash device to twenty percent (20 percent) from five percent (5 percent); provide that seventy-five percent (75 percent) of the tax be credited to the Education Future Fund, and harmonizes additional provisions with the Act.

Section 82. Establishes operative dates for various sections of the Act.

Section 83. Establishes a severability clause, allowing for the remainder of the Act to continue if one portion is found unconstitutional.

Section 84. Repeals the amended Neb. Rev. Stat. Secs. and Laws 2024 from certain statutes and laws shown above.

Section 85. Repeals the remainder of the amended Neb. Rev. Stat. Secs. and Laws 2024 from those statutes and laws shown above.

Section 86. Outright repeals Neb. Rev. Stat. Sections 77-2704.38, 77-2704.51, 77-2704.53, 77-2704.56, 77-2704.57, 77-2704.60, 77-2704.61, 77-2704.62, 77-2704.63, and 77-2704.65, Reissue Revised Statutes of Nebraska; section 77-2704.20, Revised Statutes Cumulative Supplement, 2022; and section 18-1208, Reissue Revised Statutes of Nebraska, as amended by Laws 2024, LB1317, section 55.

This section has the following effects: Repealing exemption statutes for state lottery tickets; telecommunications services or dark fiber between telecommunications companies; videotape and film rentals, and satellite programming and service; purchase of certain property or fine art by a museum; personal property used in a community-based energy development project; mineral oil applied to grain as a dust supplement; biochips; data centers; youth sports event, league, or competitive educational activity; historic automobile museum; licensees of the Nebraska Racing and Gaming Commission; and repeals the statute granting municipalities the ability to implement an occupation tax.

Section 87. Establishes an emergency and immediate effect of the Act due to such emergency.

AM 73 to LB 34 incorporates the provisions of AM 62 and AM 63 to LB 9, and six related bills: LB 1, LB 9, LB 26, LB 44, LB 63, and LB 67.

LB 1, introduced by Senator Linehan, adopts the Property Tax Growth Limitation Act, the School District Property Relief Act, and the Advertising Services Tax Act and changes revenue and taxation provisions. The current law has local levies for school districts that account for a significant portion of the school districts' funding that would now be funded from state funding. There are also a list of sales tax exemptions, as shown through the section by section analysis below, that would be eliminated under the provisions of this bill. The sales tax structure currently has one tax rate for the majority of items across the state; such structure would be changed under this bill.

LB 1 had a public hearing on July 30, 2024 with the following testimony:

Senator Lou Ann Linehan, Introducer

Proponents:

Jim Pillen, Governor of Nebraska

Dan Hughes, Self

David Nabity, Self

Ernie Goss, Goss & Associates

Mark A. Beiting, Self & Family

Steven Gangwish, CSS Farms

Andy Marsh, Keystone Properties



David Briggs, Self
Tom Briese, Self
Ben Muraskin, Nebraska Lifestyles
Merlyn Nielsen, Self
Luke Moser, Western Oil
Debra Kelly, Self
Dennis Baumert , Self
Kenny Zoeller, Governor's Policy Research Office

Opponents:

Mark McHargue, NE Farm Bureau and the Ag Leaders
Bryan Slone, NE Chamber, Kearney Chamber, NE Trucking Association, NE Federation of Independent Businesses, Northwest Nebraska Development Corporation, Seward County Chamber & Development Partnership, NE Chambers Association, NE Economic Developers Association
Heath Mello, Greater Omaha Chamber
Rachel Gibson, Self
Liz Standish, Lincoln Public Schools
Douglas Kindig, City of La Vista
Stephen Curtiss, City of Omaha
Bill Ellerbee, Lincoln Chamber & Lincoln Industries
Jon Cannon, NACO - NE Association of County Officials
Scott Peterson, NE Cattlemen
Milo Cardenas, NE Sheriff's Association
Don Kleine, Douglas County
John Cederberg, Self
Rhonda Robson, Norm Waitts YMCA
Mike Evans, City of Gretna
Jason Buckingham, Ralston Public Schools, Greater NE Schools Association
Ed Swotek, NE Association of School Boards
Jessica Kolterman, Lincoln Premium Poultry
Shannon Booth, NE Broadcasters Association
Deb Peters, ADO/ANA, -eCreamery, Caspian Creates
Vanessa Silke, Brickway/Cut Spike/Kinkaider/Sideshow
Steve Hubka, City of Lincoln
Rick Nelson, NREA, NPA
Cody Schmick, KinKaider/Sideshow
Todd Roe, Lazy RW Distillery
Steve Albertsen, NE Rural Radio Association
Jim Timm, NE Broadcasters Association
John F. Zimmer, V, Cline Williams, for NE Broadcasters Association
Rusty Hike, City of Bellevue
Lynn Rex, League of NE Municipalities
Bill Tielke, Holt County Supervisors
Kathy Gunlock, Core-Mark
Sarah Linden, Generation V and Grateful Green
Nelam Millatmal, The Cannabis Factory
Kim Adams Johnson, Self
Briana Cudly, American Massage Therapy Association, NE Chapter
Carol Bodeen, NE Housing Developers Association



Steve Carper, NE State Board of Massage Therapy
John Fox, American Amusements
John Sennett, NE Bar Association
Thomas M. Maul, NE State Bar Association
Tessa Stevens, NE Collectors Association
Evan Killeen, Lincoln Children's Zoo
Mitch Merz, True Ag & Turf
William Rinn, Douglas County Sheriff's Office, Omaha
Matthew Philippsen, Trestle
Andy Dobel, Greater America Distributing
Bill Harvey, Big Red Keno
John Hassett, Advanced Gaming Technologies
Michael Nevriy, NE Keno, Inc.
Todd Carpenter, Self
Spencer Head, Omaha Public Schools
Brenda Jensen, City of Kearney
Melanie Kirk, NE Coalition to End Sexual and Domestic Violence
Christine Vanderford, Kure CPD & Vape
Mandy Rody. Consumer
Pamela Wiese Bundy, NHS - NE Humane Society
Steven Elonich, NE Humane Society
Rebecca Firestone, OpenSky Policy Institute
Nathan Brtek, NGIA
Brent C. Lindner, NE Hospitality Association, The Omaha Hospitality Group
Larry Henning, D.V.M., NE Veterinary Medical Association
Seth Voyles, OPPD
Kristin Frei, RNDC - Republic National Distributing Company
Chelsea Crucitti, Wine & Spirits Wholesalers of America (WSWA)
Tim Royers, NE State Education Association
Roma Amundson, Lancaster County Board of Commissioners
Tom Hamernik, Clarkson Fire & Rescue, NE State Volunteer Firefighters Association
Luis R. Padilla-Falto, Omaha's Henry Doorly Zoo & Aquarium, Lee G. Simmons Wildlife Safari Park
Matt Scott, NCSRCC
Thomas C. Riley, Douglas County Public Defender
Lynn Fisher, NE Realtors Association, Statewide Property Owners Association
Arla Meyer, Nebraska Realtors Association
John Gage, Americans For Prosperity
Elsa Moran, Lincoln Coin & Bullion
Brian Gilliland, NE Beverage Association, NE Grocers Association
Kirk Anderson, NE Beverage Association
Ryan Burger, CPA's (NE Society of CPA's)
Lorraine Egger, NE Society of CPA's
Stacy Lostroh, Whitehead Oil Company
Dennis Hull, Americans for Tax Reform
Timothy Andrews, Americans for Tax Reform
Kristi J. Egger, NCDAA, Lancaster County Public Defender's Office
Mark Richardson, NE Association of Trial Attorneys
Jennifer Turco Meyer, NE Association of Trial Attorneys
Robert M. Bell, NE Insurance Federation



Geoff McGreger, McGreger Interests, Inc.
Marijean Bechtold, Storage Mart Nebraska
Bill Lange, NE Self Storage Owners Association
Sheila O'Connor, AGC Nebraska Building Chapter
Tip O'Neill, NE Telecommunications Association
Tracy L. Refior, Always Safe Storage
Gerard A. Piccolo, Hall County Public Defender, NE Criminal Defense Attorney's Association
Phil Erdman, Iowa-Nebraska Equipment Dealers
Carter Thiele, Lincoln Independent Business Association
Kent Rogert, CTIA
Mary Vaggalis, NE Licensed Beverage Association
Spike Eickholt, NE Court Reporters Association
Ansley Fellers, NE Grocery Industry Association
Rich Otto, NE Retail Federation

Neutral:

Craig Bolz, Self
Caleb W. Johnson, Self, Multiple Counties Budget Preparer
Randy L. Gard, Bosselman Enterprises
Hobert B. Rupe, NE Liquor Control Commission
Nicole Fox, Platte Institute
Ron Quinn, Tenaska Energy, Inc.
Bill Hawkins, NE Hemp Company

LB 9, introduced by Senator Hughes, amends the property tax code to provide for a decrease incremental from FY 2025-26 to FY 2033-34 to reduce the general levy of school districts from maximum of one dollar and five cents per one hundred dollars of valuation to a maximum of twenty-five cents per hundred dollars of valuation; eliminates the income tax credit under the Nebraska Property Tax Incentive Act; establish new percentages regarding property valuation for state aid value; substantially increases transfers to the Education Future Fund and provides a levy to make up any difference if Education Future Fund transfer is not at the levels stated; establishes a new base rate levy adjustment; and excludes the 70% board levy override authority from carryover.

LB 9 had a public hearing on August 2, 2024, with the following testimony:

Senator Jana Hughes, Introducer

Proponents:

Jack Moles, NE Rural Community Schools Association (NRCSA)
Brian Maschmann, STANCE
Jason Richters, Self
Bruce Rieker, NE Farm Bureau, NE Cattlemen, NE Corn Growers Association, NE Pork Producers Association, NE Sorghum Growers Association, NE Soybean Association, NE State Dairy Association, NE Wheat Growers Association, Renewable Fuels Nebraska
John K Hansen, NE Farmers Union
Connie Knoche, OpenSky Policy Institute
Senator Myron Dorn, Self
Scott Peterson, Self
Dr. Chip Kay, Self



Opponents:

Bryan Slone, NE Chamber, Lincoln Chamber
Spencer Head, Omaha Public Schools
Merlyn Nielsen, Self
Carter Thiele, Lincoln Independent Business Association
Lynn Rex, League of NE Municipalities

Neutral:

Tim Royers, NE State Education Association
Colby Coash, NE Association of School Boards, NE Council of School Administrators
Jon Cannon, NACO

AM 62 to LB 9 is in regards to sales tax on the alternative nicotine products (nicotine pouches).

AM 62 had a public hearing on August 7, 2024, with the following testimony:

Sen. Lou Ann Linehan, Introducer

Proponents: none

Opponents:

Tim Keigher, NE Petroleum Marketers & Convenience Store Association, NE Grocery Industry

Neutral

Sen. Jana Hughes, Self

AM 63 to LB 9 is in regards to a sales tax exemption on sale and purchase of residential electricity.

AM 63 had a public hearing on August 7, 2024, with the following testimony:

Sen. Lou Ann Linehan, Introducer

Proponent:

Chris Dibbern, NE Public Advocate

Opponent:

Jill Becker, Black Hills Energy

Lynn Rex, League of NE Municipalities

Neutral:

Lynne McNally, NE Propane Association
Rick Kubat, Metropolitan Utilities District
Lash Chaffin, League of NE Municipalities

LB 26, introduced by Senator Blood, provides for a retail delivery fee. It establishes a twenty-seven cent (\$0.27) fee on the retail delivery of tangible personal property.



LB 26 had a public hearing on July 31, 2024, with the following testimony:

Senator Carol Blood, Introducer

Proponents: none

Opponents: Rich Otto, NE Chamber of Commerce, NE Hospitality Association, NE Grocery Industry Assoc., and NE Retail Federation

Neutral: none

LB 44, introduced by Senator Bostar, changes the earned income tax credit. It amends Neb. Rev. Stat. § 77-2715.07 as amended by Laws 2024 to increase the earned income tax credit (EITC) to twenty percent (20%) as of January 1, 2025.

LB 44 had a public hearing on August 1, 2024, with the following testimony:

Sen. Eliot Bostar, Introducer

Proponents: none

Opponents: none

Neutral: none

LB 63, introduced by Senator Wayne, states legislative intent relating to the sales tax, the income tax, and the property tax.

LB 63 had a public hearing on August 2, 2024, with the following testimony:

Senator Justin Wayne, Introducer

Proponents: none

Opponents:

Jon Cannon, NACO

Lynn Rex, League of Nebraska Municipalities

Neutral:

Spike Eickholt, The Cannabis Factory, NCDAA

LB 67, introduced by Senator Wayne, changes provisions relating to the levy authority of natural resources districts. It amends Neb. Rev. Stats. to essentially eliminate NRD levying authority and provide state funding for NRDs starting in FY 2025-26; retains supplemental levying authority if the state fails to fully fund the NRD for the additional portion not funded.

LB 67 had a public hearing on August 2, 2024, with the following testimony:



Senator Justin Wayne, Introducer

Proponents: none

Opponents:

John Winkler, NE Association of Resource Districts

Kyle Hauschild, Nemaha NRD

Neutral: none

Lou Ann Linehan, Chairperson

