

LEGISLATURE OF NEBRASKA
ONE HUNDRED EIGHTH LEGISLATURE
FIRST SPECIAL SESSION

LEGISLATIVE BILL 3

FINAL READING

Introduced by Clements, 2; at the request of the Governor.

Read first time July 25, 2024

Committee: Appropriations

1 A BILL FOR AN ACT relating to funds; to amend sections 8-604, 9-1107,
2 13-2704, 37-345, 44-116, 48-1,103, 60-3,201.01, 60-1505, 60-1509,
3 60-1513, 72-232.02, 74-1317, 81-1010, 81-1110.04, 81-1117, and
4 81-1120.29, Reissue Revised Statutes of Nebraska; sections
5 37-327.03, 37-1017, 38-157, 39-1390, 61-222, 81-179, 81-829.33,
6 81-8,239.03, 81-1108.22, 81-12,224, 81-1558, 81-3714, and 84-1227,
7 Revised Statutes Cumulative Supplement, 2022; sections 79-3109,
8 81-12,218, 81-15,174, 81-3142, and 85-2009, Revised Statutes
9 Supplement, 2023; section 8-1120, Reissue Revised Statutes of
10 Nebraska, as amended by Laws 2024, LB1074, section 48; section
11 48-621, Reissue Revised Statutes of Nebraska, as amended by Laws
12 2024, LB1413, section 36; section 59-1608.04, Reissue Revised
13 Statutes of Nebraska, as amended by Laws 2024, LB1413, section 41;
14 section 37-327.02, Revised Statutes Cumulative Supplement, 2022, as
15 amended by Laws 2024, LB1108, section 1; section 55-901, Revised
16 Statutes Cumulative Supplement, 2022, as amended by Laws 2024,
17 LB1413, section 39; section 61-405, Revised Statutes Cumulative
18 Supplement, 2022, as amended by Laws 2024, LB1413, section 42;
19 section 68-996, Revised Statutes Cumulative Supplement, 2022, as
20 amended by Laws 2024, LB62, section 3, Laws 2024, LB857, section 9,
21 Laws 2024, LB904, section 3, Laws 2024, LB905, section 2, and Laws
22 2024, LB1413, section 43; section 77-5601, Revised Statutes

1 Cumulative Supplement, 2022, as amended by Laws 2024, LB1317,
2 section 95; section 37-1804, Revised Statutes Supplement, 2023, as
3 amended by Laws 2024, LB1413, section 34; section 61-218, Revised
4 Statutes Supplement, 2023, as amended by Laws 2024, LB1368, section
5 9; section 77-4025, Revised Statutes Supplement, 2023, as amended by
6 Laws 2024, LB1204, section 36; section 84-612, Revised Statutes
7 Supplement, 2023, as amended by Laws 2024, LB600, section 9, and
8 Laws 2024, LB1413, section 58; and section 86-324, Revised Statutes
9 Supplement, 2023, as amended by Laws 2024, LB1413, section 59; to
10 provide for, change, and eliminate fund transfers; to provide powers
11 and duties; to change the use of certain funds and the investment
12 earnings of certain funds; to eliminate obsolete provisions; to
13 harmonize provisions; to repeal the original sections; and to
14 declare an emergency.

15 Be it enacted by the people of the State of Nebraska,

1 Section 1. The State Treasurer shall transfer \$6,500,000 from the
2 Health and Human Services Cash Fund to the General Fund on or before June
3 30, 2025, on such dates and in such amounts as directed by the budget
4 administrator of the budget division of the Department of Administrative
5 Services.

6 Sec. 2. Section 8-604, Reissue Revised Statutes of Nebraska, is
7 amended to read:

8 8-604 (1) The Financial Institution Assessment Cash Fund is hereby
9 created. The fund shall be used solely for the purposes of administering
10 and enforcing the laws specified in section 8-601.

11 (2) Any money in the fund available for investment shall be invested
12 by the state investment officer pursuant to the Nebraska Capital
13 Expansion Act and the Nebraska State Funds Investment Act. Beginning
14 October 1, 2024, any investment earnings from investment of money in the
15 fund shall be credited to the General Fund.

16 Sec. 3. Section 8-1120, Reissue Revised Statutes of Nebraska, as
17 amended by Laws 2024, LB1074, section 48, is amended to read:

18 8-1120 (1) Except as otherwise provided in this section, the
19 Securities Act of Nebraska shall be administered by the Director of
20 Banking and Finance who may employ such deputies, examiners, assistants,
21 or counsel as may be reasonably necessary for the purpose thereof. The
22 employment of any person for the administration of the act is subject to
23 section 49-1499.07. The director may delegate to a deputy director or
24 counsel any powers, authority, and duties imposed upon or granted to the
25 director under the act, such as may be lawfully delegated under the
26 common law or the statutes of this state. The director may also employ
27 special counsel with respect to any investigation conducted by him or her
28 under the act or with respect to any litigation to which the director is
29 a party under the act.

30 (2) A security issued by and representing an interest in or a debt
31 of, or guaranteed by, any insurance company shall be registered, pursuant

1 to the provisions of sections 8-1104 to 8-1109, with the Director of
2 Insurance who shall as to such registrations administer and enforce the
3 act, and as pertains to the administration and enforcement of such
4 registration of such securities all references in the act to director
5 shall mean the Director of Insurance.

6 (3)(a) It shall be unlawful for the director or any of his or her
7 employees to use for personal benefit any information which is filed with
8 or obtained by the director and which is not made public. Neither the
9 director nor any of his or her employees shall disclose any confidential
10 information except among themselves, when necessary or appropriate in a
11 proceeding, examination, or investigation under the act, or as authorized
12 in subdivision (3)(b) of this subsection. No provision of the act shall
13 either create or derogate from any privilege which exists at common law
14 or otherwise when documentary or other evidence is sought under a
15 subpoena directed to the director or any of his or her employees.

16 (b)(i) In administering the act, the director may also:

17 (A) Enter into agreements or relationships with other government
18 officials, including, but not limited to, the securities administrator of
19 a foreign state and the Securities and Exchange Commission, or self-
20 regulatory organizations, to share resources, standardized or uniform
21 methods or procedures, and documents, records, and information; or

22 (B) Accept and rely on examination or investigation reports made by
23 other government officials, including, but not limited to, the securities
24 administrator of a foreign state and the Securities and Exchange
25 Commission, or self-regulatory organizations.

26 (ii) For purposes of this subdivision, foreign state means any state
27 of the United States, other than the State of Nebraska, any territory of
28 the United States, including Puerto Rico, Guam, American Samoa, the Trust
29 Territory of the Pacific Islands, or the Virgin Islands, and the District
30 of Columbia.

31 (4) The director may adopt and promulgate rules and regulations and

1 prescribe forms to carry out the act. No rule and regulation may be
2 adopted and promulgated or form may be prescribed unless the director
3 finds that the action is necessary or appropriate in the public interest
4 or for the protection of investors and consistent with the purposes
5 fairly intended by the policy and provisions of the act. In adopting and
6 promulgating rules and regulations and prescribing forms the director may
7 cooperate with the securities administrators of the other states and the
8 Securities and Exchange Commission with a view to effectuating the policy
9 of the Securities Act of Nebraska to achieve maximum uniformity in the
10 form and content of registration statements, applications, and reports
11 wherever practicable. All rules and regulations and forms of the director
12 shall be published and made available to any person upon request.

13 (5) No provision of the act imposing any liability shall apply to
14 any act done or omitted in good faith in conformity with any rule and
15 regulation, form, or order of the director, notwithstanding that the rule
16 and regulation or form may later be amended or rescinded or be determined
17 by judicial or other authority to be invalid for any reason.

18 (6) Every hearing in an administrative proceeding shall be public
19 unless the director in his or her discretion grants a request joined in
20 by all the respondents that the hearing be conducted privately.

21 (7)(a) ~~(7)~~ The Securities Act Cash Fund is created. All filing fees,
22 registration fees, and all other fees and all money collected by or paid
23 to the director under any of the provisions of the act shall be remitted
24 to the State Treasurer for credit to the fund, except that registration
25 fees collected by or paid to the Director of Insurance pursuant to the
26 provisions of the act shall be credited to the Department of Insurance
27 Cash Fund. The Securities Act Cash Fund shall be used for the purpose of
28 administering and enforcing the provisions of the act, except that
29 transfers may be made to the General Fund at the direction of the
30 Legislature. Any money in the Securities Act Cash Fund available for
31 investment shall be invested by the state investment officer pursuant to

1 the Nebraska Capital Expansion Act and the Nebraska State Funds
2 Investment Act.

3 (b) The State Treasurer shall transfer thirty-four million dollars
4 from the Securities Act Cash Fund to the General Fund on or before June
5 30, 2026, on such dates and in such amounts as directed by the budget
6 administrator of the budget division of the Department of Administrative
7 Services. The State Treasurer shall transfer twenty-eight million dollars
8 from the Securities Act Cash Fund to the General Fund on or before June
9 30, 2027, on such dates and in such amounts as directed by the budget
10 administrator of the budget division of the Department of Administrative
11 Services. The State Treasurer shall transfer twenty-eight million dollars
12 from the Securities Act Cash Fund to the General Fund on or before June
13 30, 2028, on such dates and in such amounts as directed by the budget
14 administrator of the budget division of the Department of Administrative
15 Services. The State Treasurer shall transfer twenty-eight million dollars
16 from the Securities Act Cash Fund to the General Fund on or before June
17 30, 2029, on such dates and in such amounts as directed by the budget
18 administrator of the budget division of the Department of Administrative
19 Services.

20 (8) A document is filed when it is received by the director. The
21 director shall keep a register of all applications for registration and
22 registration statements which are or have ever been effective under the
23 Securities Act of Nebraska and all denial, suspension, or revocation
24 orders which have ever been entered under the act. The register shall be
25 open for public inspection. The information contained in or filed with
26 any registration statement, application, or report may be made available
27 to the public under such conditions as the director may prescribe.

28 (9) The director may, by rule and regulation or order, authorize or
29 require the filing of any document required to be filed under the act by
30 electronic or other means, processes, or systems.

31 (10) Upon request and at such reasonable charges as he or she shall

1 prescribe, the director shall furnish to any person photostatic or other
2 copies, certified under his or her seal of office if requested, of any
3 entry in the register or any document which is a matter of public record.
4 In any proceeding or prosecution under the act, any copy so certified
5 shall be prima facie evidence of the contents of the entry or document
6 certified.

7 (11) The director in his or her discretion may honor requests from
8 interested persons for interpretative opinions.

9 Sec. 4. Section 9-1107, Reissue Revised Statutes of Nebraska, is
10 amended to read:

11 9-1107 The Racing and Gaming Commission's Racetrack Gaming Fund is
12 created. The fund shall consist of all license, application, and other
13 fees collected under the Nebraska Racetrack Gaming Act. The fund shall be
14 used for administration of the Nebraska Racetrack Gaming Act. Any money
15 in the Racing and Gaming Commission's Racetrack Gaming Fund available for
16 investment shall be invested by the state investment officer pursuant to
17 the Nebraska Capital Expansion Act and the Nebraska State Funds
18 Investment Act. Beginning October 1, 2024, any investment earnings from
19 investment of money in the fund shall be credited to the General Fund.

20 Sec. 5. Section 13-2704, Reissue Revised Statutes of Nebraska, is
21 amended to read:

22 13-2704 (1) The Civic and Community Center Financing Fund is
23 created. The fund shall be administered by the department. Any money in
24 the fund available for investment shall be invested by the state
25 investment officer pursuant to the Nebraska Capital Expansion Act and the
26 Nebraska State Funds Investment Act. Beginning October 1, 2024, any
27 investment earnings from investment of money in the fund shall be
28 credited to the General Fund. Transfers may be made from the Civic and
29 Community Center Financing Fund ~~fund~~ to the General Fund, the Department
30 of Revenue Enforcement Fund, and the State Colleges Sport Facilities Cash
31 Fund at the direction of the Legislature.

1 (2)(a) The department shall use the Civic and Community Center
2 Financing Fund for the following purposes:

3 (i) For grants of assistance as described in section 13-2704.01;

4 (ii) For grants of assistance as described in section 13-2704.02;

5 and

6 (iii) For reasonable and necessary costs of the department directly
7 related to the administration of the fund.

8 (b) Grants of assistance shall not be used for programming,
9 marketing, advertising, or facility-staffing activities.

10 (3) The State Treasurer shall transfer two hundred fifty thousand
11 dollars from the Civic and Community Center Financing Fund to the State
12 Colleges Sport Facilities Cash Fund on October 1 of 2012, 2013, and 2014.
13 Commencing October 1, 2015, and every year thereafter, the State
14 Treasurer shall transfer three hundred thousand dollars from the Civic
15 and Community Center Financing Fund to the State Colleges Sport
16 Facilities Cash Fund.

17 Sec. 6. Section 37-327.02, Revised Statutes Cumulative Supplement,
18 2022, as amended by Laws 2024, LB1108, section 1, is amended to read:

19 37-327.02 (1) The Game and Parks Commission Capital Maintenance Fund
20 is created. The fund shall consist of money credited to the fund pursuant
21 to section 77-27,132, transfers authorized by the Legislature, and any
22 gifts, grants, bequests, or donations to the fund. The fund shall be
23 administered by the commission and shall be used to build, repair,
24 renovate, rehabilitate, restore, modify, or improve any infrastructure
25 within the statutory authority and administration of the commission. Any
26 money in the fund available for investment shall be invested by the state
27 investment officer pursuant to the Nebraska Capital Expansion Act and the
28 Nebraska State Funds Investment Act. Beginning October 1, 2024, any
29 investment earnings from investment of money in the fund shall be
30 credited to the General Fund.

31 (2) On or before December 1, 2021, and on or before December 1 of

1 each year thereafter through 2027, the commission shall electronically
2 submit a report to the Clerk of the Legislature and the Revenue Committee
3 of the Legislature. The report shall include (a) a list of each project
4 that received funding from the Game and Parks Commission Capital
5 Maintenance Fund under subsection (1) of this section during the most
6 recently completed fiscal year and (b) a list of projects that will
7 receive such funding during the current fiscal year.

8 (3) Transfers may be made from the Game and Parks Commission Capital
9 Maintenance Fund to the Nebraska Emergency Medical System Operations Fund
10 at the direction of the Legislature. The State Treasurer shall transfer
11 one million two hundred seventy thousand dollars from the Game and Parks
12 Commission Capital Maintenance Fund to the Nebraska Emergency Medical
13 System Operations Fund in June of each fiscal year beginning in June
14 2025, from the proceeds of the sales and use taxes imposed pursuant to
15 section 77-2703 on the sale or lease of all-terrain vehicles and utility-
16 type vehicles as provided in section 77-27,132, on such date as directed
17 by the budget administrator of the budget division of the Department of
18 Administrative Services.

19 Sec. 7. Section 37-327.03, Revised Statutes Cumulative Supplement,
20 2022, is amended to read:

21 37-327.03 The Game and Parks State Park Improvement and Maintenance
22 Fund is created. The fund shall consist of transfers made by the
23 Legislature, money credited to the fund pursuant to section 60-3,254, and
24 any gifts, grants, bequests, or donations to the fund. The money credited
25 to the fund pursuant to section 60-3,254 shall be used only for the
26 improvement and maintenance of state recreational trails as defined in
27 section 37-338. Any other money in the fund shall be used to build,
28 repair, renovate, rehabilitate, restore, modify, or improve any
29 infrastructure in the state park system. Any money in the fund available
30 for investment shall be invested by the state investment officer pursuant
31 to the Nebraska Capital Expansion Act and the Nebraska State Funds

1 Investment Act. Beginning October 1, 2024, any investment earnings from
2 investment of money in the fund shall be credited to the General Fund.

3 Sec. 8. Section 37-345, Reissue Revised Statutes of Nebraska, is
4 amended to read:

5 37-345 (1) The commission may establish and collect reasonable fees
6 for the use of state park-operated facilities of a personal-service
7 nature, such as cabins, camps, swimming facilities, boats, and other
8 equipment or services of a similar nature. The commission, in its sole
9 discretion, may grant concessions in state park areas for the provisions
10 of certain appropriate services to the public, may grant permits for
11 certain land or other resource utilization commensurate with the purposes
12 of sections 37-337 to 37-348, and may prescribe and collect appropriate
13 fees or rentals therefor.

14 (2) The proceeds of all such fees, rentals, or other revenue from
15 operated facilities, concessions, or permits shall be credited to the
16 State Park Cash Revolving Fund, which fund is hereby created in the state
17 treasury, and shall be used by the commission solely for the improvement,
18 maintenance, and operation of the state parks. Any money in the fund
19 available for investment shall be invested by the state investment
20 officer pursuant to the Nebraska Capital Expansion Act and the Nebraska
21 State Funds Investment Act. Beginning October 1, 2024, any investment
22 earnings from investment of money in the fund shall be credited to the
23 General Fund.

24 Sec. 9. Section 37-1017, Revised Statutes Cumulative Supplement,
25 2022, is amended to read:

26 37-1017 The Trail Development and Maintenance Fund is hereby
27 created. The fund shall consist of transfers at the direction of the
28 Legislature and any gifts, bequests, or other contributions to such fund
29 from public or private entities. The Game and Parks Commission shall
30 administer the fund to provide grants to natural resources districts to
31 assist in completing the Missouri-Pacific trail between the cities of

1 Lincoln and Omaha. Any money in the fund available for investment shall
2 be invested by the state investment officer pursuant to the Nebraska
3 Capital Expansion Act and the Nebraska State Funds Investment Act.
4 Beginning October 1, 2024, any investment earnings from investment of
5 money in the fund shall be credited to the General Fund.

6 Sec. 10. Section 37-1804, Revised Statutes Supplement, 2023, as
7 amended by Laws 2024, LB1413, section 34, is amended to read:

8 37-1804 (1) The Water Recreation Enhancement Fund is created. The
9 fund shall be administered by the Game and Parks Commission. The State
10 Treasurer shall credit to the fund any money transferred to the fund by
11 the Legislature and such donations, gifts, bequests, or other money
12 received from any federal or state agency or public or private source.
13 Except as otherwise provided in subsection ~~subsections~~ (2) and ~~(3)~~ of
14 this section, the fund shall be used for water and recreational projects
15 pursuant to the Water Recreation Enhancement Act. Transfers may be made
16 from the fund to the General Fund at the direction of the Legislature.
17 Any money in the Water Recreation Enhancement Fund available for
18 investment shall be invested by the state investment officer pursuant to
19 the Nebraska Capital Expansion Act and the Nebraska State Funds
20 Investment Act. Prior to October 1, 2024, any Any investment earnings
21 from investment of money in the fund shall be credited to the fund.
22 Beginning October 1, 2024, any investment earnings from investment of
23 money in the fund shall be credited to the General Fund.

24 (2) For any amount credited to the Water Recreation Enhancement Fund
25 ~~fund~~ from a source other than a transfer authorized by the Legislature,
26 the State Treasurer shall transfer an equal amount from the Water
27 Recreation Enhancement Fund to the Jobs and Economic Development
28 Initiative Fund at the end of the fiscal year in which such funds were
29 credited, on such dates as directed by the budget administrator of the
30 budget division of the Department of Administrative Services to be used
31 pursuant to section 61-405.

1 ~~(3) Transfers may be made from the investment earnings in the Water~~
2 ~~Recreation Enhancement Fund to the Panhandle Improvement Project Cash~~
3 ~~Fund at the direction of the Legislature. The State Treasurer shall~~
4 ~~transfer one million dollars on July 1, 2023, or as soon thereafter as~~
5 ~~administratively possible, from the Water Recreation Enhancement Fund to~~
6 ~~the Panhandle Improvement Project Cash Fund.~~

7 Sec. 11. Section 38-157, Revised Statutes Cumulative Supplement,
8 2022, is amended to read:

9 38-157 (1) The Professional and Occupational Credentialing Cash Fund
10 is created. Except as provided in section 71-17,113, the fund shall
11 consist of all fees, gifts, grants, and other money, excluding fines and
12 civil penalties, received or collected by the department under sections
13 38-151 to 38-156 and the Nebraska Regulation of Health Professions Act.

14 (2) The department shall use the fund for the administration and
15 enforcement of such laws regulating the individuals and businesses listed
16 in section 38-121. Transfers may be made from the fund to the General
17 Fund at the direction of the Legislature. The State Treasurer shall
18 transfer any money in the Professional and Occupational Credentialing
19 Cash Fund for licensing activities under the Water Well Standards and
20 Contractors' Practice Act on July 1, 2021, to the Water Well Standards
21 and Contractors' Licensing Fund.

22 (3) Any money in the Professional and Occupational Credentialing
23 Cash Fund available for investment shall be invested by the state
24 investment officer pursuant to the Nebraska Capital Expansion Act and the
25 Nebraska State Funds Investment Act. Beginning October 1, 2024, any
26 investment earnings from investment of money in the fund shall be
27 credited to the General Fund.

28 Sec. 12. Section 39-1390, Revised Statutes Cumulative Supplement,
29 2022, is amended to read:

30 39-1390 The State Recreation Road Fund is created. The money in the
31 fund shall be transferred by the State Treasurer, on the first day of

1 each month, to the department and shall be expended by the Director-State
2 Engineer with the approval of the Governor for construction and
3 maintenance of dustless-surface roads to be designated as state
4 recreation roads as provided in this section, except that (1) transfers
5 may be made from the fund to the State Park Cash Revolving Fund at the
6 direction of the Legislature through July 31, 2016, and (2) if the
7 balance in the State Recreation Road Fund exceeds fourteen million
8 dollars on the first day of each month, the State Treasurer shall
9 transfer the amount greater than fourteen million dollars to the Game and
10 Parks State Park Improvement and Maintenance Fund. Except as to roads
11 under contract as of March 15, 1972, those roads, excluding state
12 highways, giving direct and immediate access to or located within state
13 parks, state recreation areas, or other recreational or historical areas,
14 shall be eligible for designation as state recreation roads. Such
15 eligibility shall be determined by the Game and Parks Commission and
16 certified to the Director-State Engineer, who shall, after receiving such
17 certification, be authorized to commence construction on such recreation
18 roads as funds are available. In addition, those roads, excluding state
19 highways, giving direct and immediate access to a state veteran cemetery
20 are state recreation roads. After construction of such roads they shall
21 be shown on the map provided by section 39-1311. Preference in
22 construction shall be based on existing or potential traffic use by other
23 than local residents. Unless the State Highway Commission otherwise
24 recommends, such roads upon completion of construction shall be
25 incorporated into the state highway system. If such a road is not
26 incorporated into the state highway system, the department and the county
27 within which such road is located shall enter into a maintenance
28 agreement establishing the responsibility for maintenance of the road,
29 the maintenance standards to be met, and the responsibility for
30 maintenance costs. Any money in the State Recreation Road Fund available
31 for investment shall be invested by the state investment officer pursuant

1 to the Nebraska Capital Expansion Act and the Nebraska State Funds
2 Investment Act. Beginning October 1, 2024, any investment earnings from
3 investment of money in the fund shall be credited to the General Fund.

4 Sec. 13. Section 44-116, Reissue Revised Statutes of Nebraska, is
5 amended to read:

6 44-116 (1) All money collected by the Department of Insurance for
7 examination of the affairs of domestic, foreign, or alien insurance
8 companies and insurers as defined in and pursuant to the Insurers
9 Examination Act or any other provision of Chapter 44 or for valuing the
10 reserve liabilities of life insurance companies shall be remitted by the
11 department to the State Treasurer for credit to the Department of
12 Insurance Cash Fund, which fund is hereby created. Money in the
13 Department of Insurance Cash Fund may be used for transfers to the
14 General Fund at the direction of the Legislature. Any money in the
15 Department of Insurance Cash Fund available for investment shall be
16 invested by the state investment officer pursuant to the Nebraska Capital
17 Expansion Act and the Nebraska State Funds Investment Act.

18 (2) The State Treasurer shall transfer fourteen million dollars from
19 the Department of Insurance Cash Fund to the General Fund on or before
20 June 30, 2026, on such dates and in such amounts as directed by the
21 budget administrator of the budget division of the Department of
22 Administrative Services. The State Treasurer shall transfer eleven
23 million dollars from the Department of Insurance Cash Fund to the General
24 Fund on or before June 30, 2027, on such dates and in such amounts as
25 directed by the budget administrator of the budget division of the
26 Department of Administrative Services. The State Treasurer shall transfer
27 eleven million dollars from the Department of Insurance Cash Fund to the
28 General Fund on or before June 30, 2028, on such dates and in such
29 amounts as directed by the budget administrator of the budget division of
30 the Department of Administrative Services. The State Treasurer shall
31 transfer eleven million dollars from the Department of Insurance Cash

1 Fund to the General Fund on or before June 30, 2029, on such dates and in
2 such amounts as directed by the budget administrator of the budget
3 division of the Department of Administrative Services.

4 Sec. 14. Section 48-1,103, Reissue Revised Statutes of Nebraska, is
5 amended to read:

6 48-1,103 There is hereby established in the state treasury a
7 Workers' Compensation Claims Revolving Fund, to be administered by the
8 Risk Manager, from which all workers' compensation costs, including
9 prevention and administration, shall be paid. The fund may also be used
10 to pay the costs of administering the Risk Management Program. The fund
11 shall receive deposits from assessments against state agencies charged by
12 the Risk Manager to pay for workers' compensation costs. When the amount
13 of money in the Workers' Compensation Claims Revolving Fund is not
14 sufficient to pay any awards or judgments under sections 48-192 to
15 48-1,109, the Risk Manager shall immediately advise the Legislature and
16 request an emergency appropriation to satisfy such awards and judgments.
17 Any money in the Workers' Compensation Claims Revolving Fund available
18 for investment shall be invested by the state investment officer pursuant
19 to the Nebraska Capital Expansion Act and the Nebraska State Funds
20 Investment Act. Beginning October 1, 2024, any investment earnings from
21 investment of money in the fund shall be credited to the General Fund.

22 Sec. 15. Section 48-621, Reissue Revised Statutes of Nebraska, as
23 amended by Laws 2024, LB1413, section 36, is amended to read:

24 48-621 (1) The administrative fund shall consist of the Employment
25 Security Administration Fund and the Employment Security Special
26 Contingent Fund. Each fund shall be maintained as a separate and distinct
27 account in all respects, as follows:

28 (a) There is hereby created in the state treasury a special fund to
29 be known as the Employment Security Administration Fund. All money
30 credited to this fund is hereby appropriated and made available to the
31 Commissioner of Labor. All money in this fund shall be expended solely

1 for the purposes and in the amounts found necessary as defined by the
2 specific federal programs, state statutes, and contract obligations for
3 the proper and efficient administration of all programs of the Department
4 of Labor. The fund shall consist of all money appropriated by this state
5 and all money received from the United States of America or any agency
6 thereof, including the Department of Labor and the Railroad Retirement
7 Board, or from any other source for such purpose. Money received from any
8 agency of the United States or any other state as compensation for
9 services or facilities supplied to such agency, any amounts received
10 pursuant to any surety bond or insurance policy for losses sustained by
11 the Employment Security Administration Fund or by reason of damage to
12 equipment or supplies purchased from money in such fund, and any proceeds
13 realized from the sale or disposition of any equipment or supplies which
14 may no longer be necessary for the proper administration of such programs
15 shall also be credited to this fund. All money in the Employment Security
16 Administration Fund shall be deposited, administered, and disbursed in
17 the same manner and under the same conditions and requirements as
18 provided by law for other special funds in the state treasury. Any
19 balances in this fund, except balances of money therein appropriated from
20 the General Fund of this state, shall not lapse at any time. Fund
21 balances shall be continuously available to the commissioner for
22 expenditure consistent with the Employment Security Law. Any money in the
23 Employment Security Administration Fund available for investment shall be
24 invested by the state investment officer pursuant to the Nebraska Capital
25 Expansion Act and the Nebraska State Funds Investment Act; and

26 (b) There is hereby created in the state treasury a special fund to
27 be known as the Employment Security Special Contingent Fund. Transfers
28 may be made from the fund to the General Fund at the direction of the
29 Legislature. Any money in the Employment Security Special Contingent Fund
30 available for investment shall be invested by the state investment
31 officer pursuant to the Nebraska Capital Expansion Act and the Nebraska

1 State Funds Investment Act. Beginning October 1, 2024, any investment
2 earnings from investment of money in the fund shall be credited to the
3 General Fund. All money collected under section 48-655 as interest on
4 delinquent contributions, less refunds, shall be credited to the
5 Employment Security Special Contingent Fund ~~this fund~~ from the clearing
6 account of the Unemployment Compensation Fund at the end of each calendar
7 quarter. Such money shall not be expended or available for expenditure in
8 any manner to permit substitution for, or a corresponding reduction in,
9 federal funds which, in the absence of such money, would be available to
10 finance expenditures for the administration of the unemployment insurance
11 law. However, nothing in this section shall prevent the money in the
12 Employment Security Special Contingent Fund from being used as a
13 revolving fund to cover necessary and proper expenditures under the law
14 for which federal, state, or contractual funds are owed but have not yet
15 been received. Upon receipt of such funds, covered expenditures shall be
16 charged against such funds. Money in the Employment Security Special
17 Contingent Fund may only be used by the Commissioner of Labor as follows:
18 (i) To replace within a reasonable time any money received by this
19 state pursuant to section 302 of the federal Social Security Act, as
20 amended, and required to be paid under section 48-622;
21 (ii) To meet special extraordinary and contingent expenses which are
22 deemed essential for good administration but which are not provided in
23 grants from the Secretary of Labor of the United States. No expenditures
24 shall be made from this fund for this purpose except on written
25 authorization by the Governor at the request of the Commissioner of
26 Labor; and
27 (iii) To be transferred to the Job Training Cash Fund.
28 (2)(a) Money credited to the account of this state in the
29 Unemployment Trust Fund by the United States Secretary of the Treasury
30 pursuant to section 903 of the Social Security Act may not be
31 requisitioned from this state's account or used except:

1 (i) For the payment of benefits pursuant to section 48-619; and
2 (ii) For the payment of expenses incurred for the administration of
3 the Employment Security Law and public employment offices. Money
4 requisitioned or used for this purpose must be pursuant to a specific
5 appropriation by the Legislature. Any such appropriation law shall
6 specify the amount and purposes for which the money is appropriated and
7 must be enacted before expenses may be incurred and money may be
8 requisitioned. Such appropriation is subject to the following conditions:
9 (A) Money may be obligated for a limited period ending not more than
10 two years after the effective date of the appropriation law; and
11 (B) An obligated amount shall not exceed the aggregate amounts
12 transferred to the account of this state pursuant to section 903 of the
13 Social Security Act less the aggregate of amounts used by this state
14 pursuant to the Employment Security Law and amounts charged against the
15 amounts transferred to the account of this state.
16 (b) For purposes of subdivision (2)(a)(ii)(B) of this section,
17 amounts appropriated for administrative purposes shall be charged against
18 transferred amounts when the obligation is entered into.
19 (c) The appropriation, obligation, and expenditure or other
20 disposition of money appropriated under this subsection shall be
21 accounted for in accordance with standards established by the United
22 States Secretary of Labor.
23 (d) Money appropriated as provided in this subsection for the
24 payment of administration expenses shall be requisitioned as needed for
25 the payment of obligations incurred under such appropriation. Upon
26 requisition, administration expenses shall be credited to the Employment
27 Security Administration Fund from which such payments shall be made.
28 Money so credited shall, until expended, remain a part of the Employment
29 Security Administration Fund. If not immediately expended, credited money
30 shall be returned promptly to the account of this state in the
31 Unemployment Trust Fund.

1 (e) Notwithstanding subdivision (2)(a) of this section, money
2 credited with respect to federal fiscal years 1999, 2000, and 2001 shall
3 be used solely for the administration of the unemployment compensation
4 program and are not subject to appropriation by the Legislature.

5 Sec. 16. Section 55-901, Revised Statutes Cumulative Supplement,
6 2022, as amended by Laws 2024, LB1413, section 39, is amended to read:

7 55-901 (1) The Military Installation Development and Support Fund is
8 created. The fund shall be used to contribute to construction,
9 development, or support for any military installation, located in
10 Nebraska, for purposes of improving mission retention and recruitment;
11 supporting the morale, health, and mental wellness of military members
12 and families; and growing the economic impact of military installations
13 in Nebraska. The Department of Veterans' Affairs shall administer the
14 fund. The fund shall consist of transfers authorized by the Legislature
15 and any gifts, grants, or bequests from any source, including federal,
16 state, public, and private sources, for such purposes. Any money in the
17 fund available for investment shall be invested by the state investment
18 officer pursuant to the Nebraska Capital Expansion Act and the Nebraska
19 State Funds Investment Act. Beginning October 1, 2024, any investment
20 earnings from investment of money in the fund shall be credited to the
21 General Fund.

22 (2) The Military Installation Development and Support Fund ~~fund~~ may
23 be used for any project that directly supports any military installation
24 located in Nebraska.

25 (3) The Department of Veterans' Affairs shall require a match of
26 public or private funding in an amount equal to or greater than one-half
27 of the total cost of any project described in subsection (2) of this
28 section prior to authorizing an expenditure from the fund.

29 (4) For purposes of this section, military installation means a
30 base, camp, post, station, yard, center, armory, or other activity under
31 the jurisdiction of the United States Department of Defense or the

1 Nebraska Military Department.

2 Sec. 17. Section 59-1608.04, Reissue Revised Statutes of Nebraska,
3 as amended by Laws 2024, LB1413, section 41, is amended to read:

4 59-1608.04 (1) The State Settlement Cash Fund is created. The fund
5 shall be maintained by the Department of Justice and administered by the
6 Attorney General. Except as otherwise provided by law, the fund shall
7 consist of all recoveries received pursuant to the Consumer Protection
8 Act, including any money, funds, securities, or other things of value in
9 the nature of civil damages or other payment, except criminal penalties,
10 whether such recovery is by way of verdict, judgment, compromise, or
11 settlement in or out of court, or other final disposition of any case or
12 controversy, or any other payments received on behalf of the state by the
13 Department of Justice and administered by the Attorney General for the
14 benefit of the state or the general welfare of its citizens, but
15 excluding all funds held in a trust capacity where specific benefits
16 accrue to specific individuals, organizations, or governments. The fund
17 may be expended for any allowable legal purposes as determined by the
18 Attorney General. Transfers from the State Settlement Cash Fund may be
19 made at the direction of the Legislature to the Nebraska Capital
20 Construction Fund, the Legal Education for Public Service and Rural
21 Practice Loan Repayment Assistance Fund, the Nebraska State Patrol Cash
22 Fund, the Financial Literacy Cash Fund, and the General Fund. To provide
23 necessary financial accountability and management oversight, revenue from
24 individual settlement agreements or other separate sources credited to
25 the State Settlement Cash Fund may be tracked and accounted for within
26 the state accounting system through the use of separate and distinct
27 funds, subfunds, or any other available accounting mechanism specifically
28 approved by the Accounting Administrator for use by the Department of
29 Justice. Any money in the fund available for investment shall be invested
30 by the state investment officer pursuant to the Nebraska Capital
31 Expansion Act and the Nebraska State Funds Investment Act. Beginning

1 October 1, 2024, any investment earnings from investment of money in the
2 fund shall be credited to the General Fund.

3 (2) The State Treasurer shall transfer two million five hundred
4 thousand dollars from the State Settlement Cash Fund to the Nebraska
5 Capital Construction Fund on July 1, 2013, or as soon thereafter as
6 administratively possible.

7 (3) The State Treasurer shall transfer eight hundred seventy-six
8 thousand nine hundred ninety-eight dollars from the State Settlement Cash
9 Fund to the General Fund on or before June 30, 2018, on such dates and in
10 such amounts as directed by the budget administrator of the budget
11 division of the Department of Administrative Services.

12 (4) The State Treasurer shall transfer one million seven hundred
13 fifty-six thousand six hundred thirty-nine dollars from the State
14 Settlement Cash Fund to the General Fund on or before June 30, 2019, on
15 such dates and in such amounts as directed by the budget administrator of
16 the budget division of the Department of Administrative Services.

17 (5) The State Treasurer shall transfer one hundred twenty-five
18 thousand dollars from the State Settlement Cash Fund to the Legal
19 Education for Public Service and Rural Practice Loan Repayment Assistance
20 Fund on or before April 30, 2018, on such dates and in such amounts as
21 directed by the budget administrator of the budget division of the
22 Department of Administrative Services.

23 (6) The State Treasurer shall transfer one hundred fifty thousand
24 dollars from the State Settlement Cash Fund to the Legal Education for
25 Public Service and Rural Practice Loan Repayment Assistance Fund on or
26 before July 9, 2018, on such dates and in such amounts as directed by the
27 budget administrator of the budget division of the Department of
28 Administrative Services.

29 Sec. 18. Section 60-3,201.01, Reissue Revised Statutes of Nebraska,
30 is amended to read:

31 60-3,201.01 (1) The Department of Motor Vehicles shall build and

1 maintain a new motor carrier services system for processing the issuance
2 of vehicle registrations pursuant to section 60-3,198 and the assessment
3 of the motor fuel tax under the International Fuel Tax Agreement Act. The
4 Director of Motor Vehicles shall designate an implementation date for the
5 new system which date is on or before July 1, 2025.

6 (2) The Motor Carrier Services System Replacement and Maintenance
7 Fund is created. The fund shall consist of amounts credited under section
8 60-3,202. The fund shall be used for the building, implementation, and
9 maintenance of a new motor carrier services system for processing the
10 issuance of vehicle registrations pursuant to section 60-3,198 and the
11 assessment of the motor fuel tax under the International Fuel Tax
12 Agreement Act.

13 (3) Any money in the Motor Carrier Services System Replacement and
14 Maintenance Fund available for investment shall be invested by the state
15 investment officer pursuant to the Nebraska Capital Expansion Act and the
16 Nebraska State Funds Investment Act. Beginning October 1, 2024, any
17 investment earnings from investment of money in the fund shall be
18 credited to the General Fund.

19 Sec. 19. Section 60-1505, Reissue Revised Statutes of Nebraska, is
20 amended to read:

21 60-1505 The Vehicle Title and Registration System Replacement and
22 Maintenance Cash Fund is hereby created. The fund shall be administered
23 by the Department of Motor Vehicles. Revenue credited to the fund shall
24 include fees collected by the department from participation in any
25 multistate electronic data security program, except as otherwise
26 specifically provided by law, and funds transferred as provided in
27 section 60-3,186. The fund shall be used by the department to pay for
28 costs associated with the acquisition, implementation, maintenance,
29 support, upgrades, and replacement of the Vehicle Title and Registration
30 System. Any money in the fund available for investment shall be invested
31 by the state investment officer pursuant to the Nebraska Capital

1 Expansion Act and the Nebraska State Funds Investment Act. Beginning
2 October 1, 2024, any investment earnings from investment of money in the
3 fund shall be credited to the General Fund.

4 Sec. 20. Section 60-1509, Reissue Revised Statutes of Nebraska, is
5 amended to read:

6 60-1509 (1) The Department of Motor Vehicles shall build and
7 maintain a new operator's license services system for the issuance of
8 operators' licenses and state identification cards. The Director of Motor
9 Vehicles shall designate an implementation date for the new system which
10 date is on or before July 1, 2032.

11 (2) The Operator's License Services System Replacement and
12 Maintenance Fund is created. The fund shall consist of amounts credited
13 under subsection (8) of section 60-483. The fund shall be used for the
14 building, implementation, and maintenance of a new operator's license
15 services system for the issuance of operators' licenses and state
16 identification cards.

17 (3) Any money in the Operator's License Services System Replacement
18 and Maintenance Fund available for investment shall be invested by the
19 state investment officer pursuant to the Nebraska Capital Expansion Act
20 and the Nebraska State Funds Investment Act. Beginning October 1, 2024,
21 any investment earnings from investment of money in the fund shall be
22 credited to the General Fund.

23 Sec. 21. Section 60-1513, Reissue Revised Statutes of Nebraska, is
24 amended to read:

25 60-1513 The Department of Motor Vehicles Cash Fund is hereby
26 created. The fund shall be administered by the Director of Motor
27 Vehicles. In addition to money credited or remitted to the fund, the fund
28 may also receive reimbursement from counties. The fund shall be used by
29 the Department of Motor Vehicles to carry out its duties as deemed
30 necessary by the Director of Motor Vehicles, except that transfers from
31 the fund to the General Fund or the Vehicle Title and Registration System

1 Replacement and Maintenance Cash Fund may be made at the direction of the
2 Legislature. Any money in the Department of Motor Vehicles Cash Fund
3 available for investment shall be invested by the state investment
4 officer pursuant to the Nebraska Capital Expansion Act and the Nebraska
5 State Funds Investment Act. Beginning October 1, 2024, any investment
6 earnings from investment of money in the fund shall be credited to the
7 General Fund.

8 The State Treasurer shall transfer five million three hundred
9 twenty-five thousand dollars from the Department of Motor Vehicles Cash
10 Fund to the Vehicle Title and Registration System Replacement and
11 Maintenance Cash Fund on or before June 30, 2017, as directed by the
12 budget administrator of the budget division of the Department of
13 Administrative Services.

14 Sec. 22. Section 61-218, Revised Statutes Supplement, 2023, as
15 amended by Laws 2024, LB1368, section 9, is amended to read:

16 61-218 (1) The Water Resources Cash Fund is created. The fund shall
17 be administered by the Department of Natural Resources. Any money in the
18 fund available for investment shall be invested by the state investment
19 officer pursuant to the Nebraska Capital Expansion Act and the Nebraska
20 State Funds Investment Act.

21 (2) The State Treasurer shall credit to the fund such money as is
22 (a) transferred to the fund by the Legislature, (b) paid to the state as
23 fees, deposits, payments, and repayments relating to the fund, both
24 principal and interest, (c) donated as gifts, bequests, or other
25 contributions to such fund from public or private entities, (d) made
26 available by any department or agency of the United States if so directed
27 by such department or agency, (e) allocated pursuant to section
28 81-15,175, and (f) received by the state for settlement of claims
29 relating to interstate river compacts or decrees regarding Colorado's
30 past use of water under the Republican River Compact.

31 (3)(a) ~~(3)~~ The fund shall be expended by the department in any area

1 that has adopted an integrated management plan as provided in section
2 46-715.

3 (b) The fund shall be used in any such area:

4 (i) To ~~(a) to~~ aid management actions taken to reduce consumptive
5 uses of water;

6 (ii) To ~~or to~~ enhance streamflows or ground water recharge;

7 (iii) For any other activity deemed necessary by the department in
8 the development and implementation of an integrated management plan;

9 (iv) For purposes of the Resilient Soils and Water Quality Act; or

10 (v) For ~~in river basins, subbasins, or reaches which are deemed by~~
11 the department ~~overappropriated pursuant to section 46-713 or fully~~
12 appropriated pursuant to section 46-714 or are bound by an interstate
13 compact or decree or a formal state contract or agreement, ~~(b) for~~
14 purposes of projects or proposals described in the grant application as
15 set forth in subdivision (2)(h) of section 81-15,175.

16 (c) To ~~, and (e) to~~ the extent funds are not expended pursuant to
17 subdivision ~~subdivisions (a) and (b) of this subsection,~~ the department
18 may conduct a statewide assessment of short-term and long-term water
19 management activities and funding needs to meet statutory requirements in
20 sections 46-713 to 46-718 and 46-739 and any requirements of an
21 interstate compact or decree or formal state contract or agreement.

22 (d) The fund shall not be used to pay for administrative expenses or
23 any salaries for ~~the department or~~ any political subdivision.

24 (4) It is the intent of the Legislature that three million three
25 hundred thousand dollars be transferred each fiscal year from the General
26 Fund to the Water Resources Cash Fund for FY2011-12 through FY2022-23,
27 except that for FY2012-13 it is the intent of the Legislature that four
28 million seven hundred thousand dollars be transferred from the General
29 Fund to the Water Resources Cash Fund. It is the intent of the
30 Legislature that the State Treasurer credit any money received from any
31 Republican River Compact settlement to the Water Resources Cash Fund in

1 the fiscal year in which it is received.

2 (5)(a) Expenditures from the Water Resources Cash Fund may be made
3 to natural resources districts eligible under subsection (3) of this
4 section for activities to either achieve a sustainable balance of
5 consumptive water uses or assure compliance with an interstate compact or
6 decree or a formal state contract or agreement and shall require a match
7 of local funding in an amount equal to or greater than forty percent of
8 the total cost of carrying out the eligible activity. The department
9 shall, no later than August 1 of each year, beginning in 2007, determine
10 the amount of funding that will be made available to natural resources
11 districts from the Water Resources Cash Fund and notify natural resources
12 districts of this determination. The department shall adopt and
13 promulgate rules and regulations governing application for and use of the
14 Water Resources Cash Fund by natural resources districts. Such rules and
15 regulations shall, at a minimum, include the following components:

16 (i) Require an explanation of how the planned activity will achieve
17 a sustainable balance of consumptive water uses or will assure compliance
18 with an interstate compact or decree or a formal state contract or
19 agreement as required by section 46-715 and the controls, rules, and
20 regulations designed to carry out the activity; and

21 (ii) A schedule of implementation of the activity or its components,
22 including the local match as set forth in subdivision (5)(a) of this
23 section.

24 (b) Any natural resources district that fails to implement and
25 enforce its controls, rules, and regulations as required by section
26 46-715 shall not be eligible for funding from the Water Resources Cash
27 Fund until it is determined by the department that compliance with the
28 provisions required by section 46-715 has been established.

29 (6) The Department of Natural Resources shall submit electronically
30 an annual report to the Legislature no later than October 1 of each year,
31 beginning in the year 2007, that shall detail the use of the Water

1 Resources Cash Fund in the previous year. The report shall provide:

2 (a) Details regarding the use and cost of activities carried out by
3 the department; and

4 (b) Details regarding the use and cost of activities carried out by
5 each natural resources district that received funds from the Water
6 Resources Cash Fund.

7 (7)(a) Prior to the application deadline for fiscal year 2011-12,
8 the Department of Natural Resources shall apply for a grant of nine
9 million nine hundred thousand dollars from the Nebraska Environmental
10 Trust Fund, to be paid out in three annual installments of three million
11 three hundred thousand dollars. The purposes listed in the grant
12 application shall be consistent with the uses of the Water Resources Cash
13 Fund provided in this section and shall be used to aid management actions
14 taken to reduce consumptive uses of water, to enhance streamflows, to
15 recharge ground water, or to support wildlife habitat in any river basin
16 determined to be fully appropriated pursuant to section 46-714 or
17 designated as overappropriated pursuant to section 46-713.

18 (b) If the application is granted, funds received from such grant
19 shall be remitted to the State Treasurer for credit to the Water
20 Resources Cash Fund for the purpose of supporting the projects set forth
21 in the grant application. The department shall include in its grant
22 application documentation that the Legislature has authorized a transfer
23 of three million three hundred thousand dollars from the General Fund
24 into the Water Resources Cash Fund for each of fiscal years 2011-12 and
25 2012-13 and has stated its intent to transfer three million three hundred
26 thousand dollars to the Water Resources Cash Fund for fiscal year
27 2013-14.

28 (c) It is the intent of the Legislature that the department apply
29 for an additional three-year grant that would begin in fiscal year
30 2014-15, an additional three-year grant from the Nebraska Environmental
31 Trust Fund that would begin in fiscal year 2017-18, and an additional

1 three-year grant from the Nebraska Environmental Trust Fund that would
2 begin in fiscal year 2020-21 if the criteria established in subsection
3 (4) of section 81-15,175 are achieved.

4 (8) The department shall establish a subaccount within the Water
5 Resources Cash Fund for the accounting of all money received as a grant
6 from the Nebraska Environmental Trust Fund as the result of an
7 application made pursuant to subsection (7) of this section. At the end
8 of each calendar month, the department shall calculate the amount of
9 interest earnings accruing to the subaccount and shall notify the State
10 Treasurer who shall then transfer a like amount from the Water Resources
11 Cash Fund to the Nebraska Environmental Trust Fund.

12 (9) Any funds transferred from the Nebraska Environmental Trust Fund
13 to the Water Resources Cash Fund shall be expended in accordance with
14 section 81-15,168.

15 (10) The State Treasurer shall transfer one million dollars from the
16 Water Resources Cash Fund to the Nitrogen Reduction Incentive Cash Fund
17 as soon as administratively possible after the effective date of this
18 act, but before June 30, 2025, on such dates and in such amounts as
19 directed by the budget administrator of the budget division of the
20 Department of Administrative Services.

21 Sec. 23. Section 61-222, Revised Statutes Cumulative Supplement,
22 2022, is amended to read:

23 61-222 The Water Sustainability Fund is created in the Department of
24 Natural Resources. The fund shall be used in accordance with the
25 provisions established in sections 2-1506 to 2-1513 and for costs
26 directly related to the administration of the fund. The Legislature shall
27 not appropriate or transfer money from the Water Sustainability Fund for
28 any other purpose, except that transfers may be made from the Water
29 Sustainability Fund to the Department of Natural Resources Cash Fund and
30 as a one-time transfer to the General Fund as described in this section.

31 The Water Sustainability Fund shall consist of money transferred to

1 the fund by the Legislature, other funds as appropriated by the
2 Legislature, and money donated as gifts, bequests, or other contributions
3 from public or private entities. Funds made available by any department
4 or agency of the United States may also be credited to the fund if so
5 directed by such department or agency. Any money in the fund available
6 for investment shall be invested by the state investment officer pursuant
7 to the Nebraska Capital Expansion Act and the Nebraska State Funds
8 Investment Act. Prior to October 1, 2024, investment ~~Investment~~ earnings
9 from investment of money in the fund shall be credited to the fund.
10 Beginning October 1, 2024, any investment earnings from investment of
11 money in the fund shall be credited to the General Fund.

12 It is the intent of the Legislature that twenty-one million dollars
13 be transferred from the General Fund to the Water Sustainability Fund in
14 fiscal year 2014-15 and that eleven million dollars be transferred from
15 the General Fund to the Water Sustainability Fund each fiscal year
16 beginning in fiscal year 2015-16.

17 The State Treasurer shall transfer one hundred seventy-five thousand
18 dollars from the Water Sustainability Fund to the Department of Natural
19 Resources Cash Fund on or before June 30, 2021, on such dates and in such
20 amounts as directed by the budget administrator of the budget division of
21 the Department of Administrative Services.

22 The State Treasurer shall transfer four hundred twenty-five thousand
23 dollars from the Water Sustainability Fund to the Department of Natural
24 Resources Cash Fund on or before June 30, 2021, on such dates and in such
25 amounts as directed by the budget administrator of the budget division of
26 the Department of Administrative Services.

27 The State Treasurer shall transfer five hundred thousand dollars
28 from the Water Sustainability Fund to the General Fund on or before June
29 30, 2021, on such dates and in such amounts as directed by the budget
30 administrator of the budget division of the Department of Administrative
31 Services.

1 The State Treasurer shall transfer four hundred seventy-five
2 thousand dollars from the Water Sustainability Fund to the Department of
3 Natural Resources Cash Fund on or before June 30, 2022, on such dates and
4 in such amounts as directed by the budget administrator of the budget
5 division of the Department of Administrative Services.

6 The State Treasurer shall transfer four hundred seventy-five
7 thousand dollars from the Water Sustainability Fund to the Department of
8 Natural Resources Cash Fund on or before June 30, 2023, on such dates and
9 in such amounts as directed by the budget administrator of the budget
10 division of the Department of Administrative Services.

11 Sec. 24. Section 61-405, Revised Statutes Cumulative Supplement,
12 2022, as amended by Laws 2024, LB1413, section 42, is amended to read:

13 61-405 (1) The Jobs and Economic Development Initiative Fund is
14 created. The fund shall be administered by the Department of Natural
15 Resources. The State Treasurer shall credit to the fund any money
16 transferred to the fund by the Legislature and such donations, gifts,
17 bequests, or other money received from any federal or state agency or
18 public or private source. The fund shall be used for water and
19 recreational projects pursuant to the Jobs and Economic Development
20 Initiative Act. Transfers may be made from the fund to the Cash Reserve
21 Fund or the Roads Operations Cash Fund at the direction of the
22 Legislature. Any money in the Jobs and Economic Development Initiative
23 Fund available for investment shall be invested by the state investment
24 officer pursuant to the Nebraska Capital Expansion Act and the Nebraska
25 State Funds Investment Act. Prior to October 1, 2024, any Any investment
26 earnings from investment of money in the fund shall be credited to the
27 fund. Beginning October 1, 2024, any investment earnings from investment
28 of money in the fund shall be credited to the General Fund.

29 (2) An amount, not to exceed twenty million dollars, shall be
30 available for site selection costs, feasibility and public water supply
31 studies, and flood mitigation costs of the Department of Natural

1 Resources related to any projects pursuant to the Jobs and Economic
2 Development Initiative Act. The Department of Natural Resources shall, in
3 cooperation with impacted communities, including, but not limited to, any
4 city of the primary class and metropolitan utilities district, contract
5 with an independent consultant to conduct a study on the consequences of
6 any lake located in the Lower Platte River Basin to the public water
7 supply of such communities. Such study shall consider all aspects of
8 water quality, water quantity, and water infrastructure, and any other
9 issues necessary to protect the public water supply, including the impact
10 to future water supply opportunities to the impacted communities.

11 (3) No funds shall be expended for any project, other than those
12 enumerated in subsection (2) of this section, from the Jobs and Economic
13 Development Initiative Fund unless the Director of Natural Resources
14 certifies to the budget administrator of the budget division of the
15 Department of Administrative Services that the Department of Natural
16 Resources has conducted any environmental, hydrological, or other
17 feasibility studies the director deems necessary to establish the
18 feasibility of any projects pursuant to the Jobs and Economic Development
19 Initiative Act and that, based on the results of such studies, the
20 director has deemed the projects feasible.

21 Sec. 25. Section 68-996, Revised Statutes Cumulative Supplement,
22 2022, as amended by Laws 2024, LB62, section 3, Laws 2024, LB857, section
23 9, Laws 2024, LB904, section 3, Laws 2024, LB905, section 2, and Laws
24 2024, LB1413, section 43, is amended to read:

25 68-996 (1) The Medicaid Managed Care Excess Profit Fund is created.
26 The fund shall contain money returned to the State Treasurer pursuant to
27 subdivision (3) of section 68-995.

28 (2) The fund shall first be used to offset any losses under
29 subdivision (2) of section 68-995 and then to provide for services
30 addressing the health needs of adults and children under the Medical
31 Assistance Act, including filling service gaps, providing system

1 improvements, providing evidence-based early intervention home visitation
2 programs, providing medical respite services, translation and
3 interpretation services, providing coverage for continuous glucose
4 monitors as described in section 68-911, providing other services
5 sustaining access to care, the Nebraska Prenatal Plus Program, and
6 providing grants pursuant to the Intergenerational Care Facility
7 Incentive Grant Program as determined by the Legislature. The fund shall
8 only be used for the purposes described in this section.

9 (3) Any money in the fund available for investment shall be invested
10 by the state investment officer pursuant to the Nebraska Capital
11 Expansion Act and the Nebraska State Funds Investment Act. Beginning
12 October 1, 2024, any investment earnings from investment of money in the
13 fund shall be credited to the General Fund.

14 Sec. 26. Section 72-232.02, Reissue Revised Statutes of Nebraska, is
15 amended to read:

16 72-232.02 The Board of Educational Lands and Funds shall pay the
17 costs of administering the unsold school lands out of receipts from
18 school land income. A cash fund is hereby authorized and the State
19 Treasurer shall, out of the receipts for school land income, deposit in
20 such cash fund that amount appropriated by the Legislature for each
21 fiscal year on the first day of each fiscal year. Beginning October 1,
22 2024, any investment earnings from investment of money in the fund shall
23 be credited to the General Fund.

24 Sec. 27. Section 74-1317, Reissue Revised Statutes of Nebraska, is
25 amended to read:

26 74-1317 In order to promote public safety at the intersection of
27 railroad lines and all classes of highways, there is hereby created a
28 special fund known as the Grade Crossing Protection Fund which shall be
29 established in the state treasury to be used in furnishing financial
30 assistance in the improvement of the safety of railroad grade crossings
31 in this state, including the elimination of such crossings, the

1 construction, substantial modification, or improvement of and the
2 maintenance of automatic crossing protection at such grade crossings, and
3 the construction and maintenance of overpasses and underpasses at
4 railroad crossings. Any money in the fund available for investment shall
5 be invested by the state investment officer pursuant to the Nebraska
6 Capital Expansion Act and the Nebraska State Funds Investment Act.
7 Beginning October 1, 2024, any investment earnings from investment of
8 money in the fund shall be credited to the General Fund.

9 Sec. 28. Section 77-4025, Revised Statutes Supplement, 2023, as
10 amended by Laws 2024, LB1204, section 36, is amended to read:

11 77-4025 (1) There is hereby created a cash fund in the Department of
12 Revenue to be known as the Tobacco Products Administration Cash Fund. All
13 revenue collected or received by the Tax Commissioner from the license
14 fees, certification fees, and taxes imposed by the Tobacco Products Tax
15 Act shall be remitted to the State Treasurer for credit to the Tobacco
16 Products Administration Cash Fund, except that all such revenue relating
17 to electronic nicotine delivery systems shall be remitted to the State
18 Treasurer for credit to the General Fund.

19 (2) All costs required for administration of the Tobacco Products
20 Tax Act shall be paid from the Tobacco Products Administration Cash Fund.
21 Credits and refunds allowed under the act shall be paid from the Tobacco
22 Products Administration Cash Fund. Any receipts, after credits and
23 refunds, in excess of the amounts sufficient to cover the costs of
24 administration may be transferred to the General Fund at the direction of
25 the Legislature.

26 (3) The State Treasurer shall transfer nine million dollars from the
27 Tobacco Products Administration Cash Fund to the General Fund on or
28 before June 30, 2026, on such dates and in such amounts as directed by
29 the budget administrator of the budget division of the Department of
30 Administrative Services. The State Treasurer shall transfer nine million
31 dollars from the Tobacco Products Administration Cash Fund to the General

1 Fund on or before June 30, 2027, on such dates and in such amounts as
2 directed by the budget administrator of the budget division of the
3 Department of Administrative Services. The State Treasurer shall transfer
4 nine million dollars from the Tobacco Products Administration Cash Fund
5 to the General Fund on or before June 30, 2028, on such dates and in such
6 amounts as directed by the budget administrator of the budget division of
7 the Department of Administrative Services. The State Treasurer shall
8 transfer nine million dollars from the Tobacco Products Administration
9 Cash Fund to the General Fund on or before June 30, 2029, on such dates
10 and in such amounts as directed by the budget administrator of the budget
11 division of the Department of Administrative Services.

12 (4) ~~(3)~~ Any money in the Tobacco Products Administration Cash Fund
13 available for investment shall be invested by the state investment
14 officer pursuant to the Nebraska Capital Expansion Act and the Nebraska
15 State Funds Investment Act.

16 Sec. 29. Section 77-5601, Revised Statutes Cumulative Supplement,
17 2022, as amended by Laws 2024, LB1317, section 95, is amended to read:

18 77-5601 (1) From August 1, 2004, through October 31, 2004, there
19 shall be conducted a tax amnesty program with regard to taxes due and
20 owing that have not been reported to the Department of Revenue. Any
21 person applying for tax amnesty shall pay all unreported taxes that were
22 due on or before April 1, 2004. Any person that applies for tax amnesty
23 and is accepted by the Tax Commissioner shall have any penalties and
24 interest waived on unreported and delinquent taxes notwithstanding any
25 other provisions of law to the contrary.

26 (2) To be eligible for the tax amnesty provided by this section, the
27 person shall apply for amnesty within the amnesty period, file a return
28 for each taxable period for which the amnesty is requested by December
29 31, 2004, if no return has been filed, and pay in full all taxes for
30 which amnesty is sought with the return or within thirty days after the
31 application if a return was filed prior to the amnesty period. Tax

1 amnesty shall not be available for any person that is under civil or
2 criminal audit, investigation, or prosecution for unreported or
3 delinquent taxes by this state or the United States Government on or
4 before April 16, 2004.

5 (3) The department shall not seek civil or criminal prosecution
6 against any person for any taxable period for which amnesty has been
7 granted. The Tax Commissioner shall develop forms for applying for the
8 tax amnesty program, develop procedures for qualification for tax
9 amnesty, and conduct a public awareness campaign publicizing the program.

10 (4) If a person elects to participate in the amnesty program, the
11 election shall constitute an express and irrevocable relinquishment of
12 all administrative and judicial rights to challenge the imposition of the
13 tax or its amount. Nothing in this section shall prohibit the department
14 from adjusting a return as a result of any state or federal audit.

15 (5)(a) Except for any local option sales tax collected and returned
16 to the appropriate municipality and any motor vehicle fuel, diesel fuel,
17 and compressed fuel taxes, which shall be deposited in the Highway Trust
18 Fund or Highway Allocation Fund as provided by law, no less than eighty
19 percent of all revenue received pursuant to the tax amnesty program shall
20 be deposited in the General Fund and ten percent, not to exceed five
21 hundred thousand dollars, shall be deposited in the Department of Revenue
22 Enforcement Fund. Any amount that would otherwise be deposited in the
23 Department of Revenue Enforcement Fund that is in excess of the five-
24 hundred-thousand-dollar limitation shall be deposited in the General
25 Fund.

26 (b) For fiscal year 2005-06, all proceeds in the Department of
27 Revenue Enforcement Fund shall be appropriated to the department for
28 purposes of employing investigators, agents, and auditors and otherwise
29 increasing personnel for enforcement of the Nebraska Revenue Act of 1967.

30 (c) For fiscal years after fiscal year 2005-06, twenty percent of
31 all proceeds received during the previous calendar year due to the

1 efforts of auditors and investigators hired pursuant to subdivision (5)
2 (b) of this section, not to exceed seven hundred fifty thousand dollars,
3 shall be deposited in the Department of Revenue Enforcement Fund for
4 purposes of employing investigators and auditors or continuing such
5 employment for purposes of increasing enforcement of the act.

6 (d) Ten percent of all proceeds received during each calendar year
7 due to the contracts entered into pursuant to section 77-367 shall be
8 deposited in the Department of Revenue Enforcement Fund for purposes of
9 identifying nonfilers of returns, underreporters, nonpayers of taxes, and
10 improper or fraudulent payments.

11 (6)(a) The department shall prepare a report by April 1, 2005, and
12 by February 1 of each year thereafter detailing the results of the tax
13 amnesty program and the subsequent enforcement efforts. For the report
14 due April 1, 2005, the report shall include (i) the amount of revenue
15 obtained as a result of the tax amnesty program broken down by tax
16 program, (ii) the amount obtained from instate taxpayers and from out-of-
17 state taxpayers, and (iii) the amount obtained from individual taxpayers
18 and from business enterprises.

19 (b) For reports due in subsequent years, the report shall include
20 (i) the number of personnel hired for purposes of subdivision (5)(b) of
21 this section and their duties, (ii) a description of lists, software,
22 programming, computer equipment, and other technological methods acquired
23 and the purposes of each, and (iii) the amount of new revenue obtained as
24 a result of the new personnel and acquisitions during the prior calendar
25 year, broken down into the same categories as described in subdivision
26 (6)(a) of this section.

27 (7) The Department of Revenue Enforcement Fund is created. Transfers
28 may be made from the Department of Revenue Enforcement Fund to the
29 General Fund at the direction of the Legislature. The Department of
30 Revenue Enforcement Fund may receive transfers from the Civic and
31 Community Center Financing Fund at the direction of the Legislature for

1 the purpose of administering the Sports Arena Facility Financing
2 Assistance Act. The Department of Revenue Enforcement Fund shall include
3 any money credited to the fund (a) under section 77-2703, and such money
4 shall be used by the Department of Revenue to defray the costs incurred
5 to implement Laws 2019, LB237, (b) under the Mechanical Amusement Device
6 Tax Act, and such money shall be used by the department to defray the
7 costs incurred to implement and enforce Laws 2019, LB538, and any rules
8 and regulations adopted and promulgated to carry out Laws 2019, LB538,
9 (c) under section 77-2906, and such money shall be used by the Department
10 of Revenue to defray the costs incurred to implement Laws 2020, LB310,
11 and (d) under section 28 of this act. Any money in the Department of
12 Revenue Enforcement Fund available for investment shall be invested by
13 the state investment officer pursuant to the Nebraska Capital Expansion
14 Act and the Nebraska State Funds Investment Act. Beginning October 1,
15 2024, any investment earnings from investment of money in the fund shall
16 be credited to the General Fund.

17 (8) For purposes of this section, taxes mean any taxes collected by
18 the department, including, but not limited to state and local sales and
19 use taxes, individual and corporate income taxes, financial institutions
20 deposit taxes, motor vehicle fuel, diesel fuel, and compressed fuel
21 taxes, cigarette taxes, transfer taxes, and charitable gaming taxes.

22 Sec. 30. Section 79-3109, Revised Statutes Supplement, 2023, is
23 amended to read:

24 79-3109 The School Safety and Security Fund is created. The fund
25 shall be administered by the State Department of Education and shall
26 consist of any money transferred by the Legislature and any gifts,
27 grants, or bequests. The department shall use money in the fund for
28 grants for security-related infrastructure projects pursuant to section
29 79-3108. Any money in the fund available for investment shall be invested
30 by the state investment officer pursuant to the Nebraska Capital
31 Expansion Act and the Nebraska State Funds Investment Act. Beginning

1 October 1, 2024, any investment earnings from investment of money in the
2 fund shall be credited to the General Fund.

3 Sec. 31. Section 81-179, Revised Statutes Cumulative Supplement,
4 2022, is amended to read:

5 81-179 (1) There is hereby created under the control of the
6 Governor, for allocation to building renewal projects of the various
7 agencies, a fund to be known as the Building Renewal Allocation Fund. The
8 fund shall contain the revenue from the special privilege tax as provided
9 in section 77-2602 and such other money as is appropriated by the
10 Legislature. Such appropriation is declared to consist of building
11 renewal funds which shall be kept separate and distinct from the program
12 continuation funds and project construction funds.

13 (2) Separate subfunds, subprograms, projects, or accounts shall be
14 established to separately account for any expenditures on state buildings
15 or facilities to comply with the federal Americans with Disabilities Act
16 of 1990. A minimal amount of the funds contained in the subfunds,
17 subprograms, projects, or accounts may be used for planning and
18 evaluation of buildings and facilities.

19 (3) The budget division of the Department of Administrative Services
20 may administratively transfer funds to appropriate accounting entities to
21 correctly account for the operating expenditures. A separate fund, cash
22 fund, project, or other account may be administratively established for
23 such purpose.

24 (4) Any money in the fund available for investment shall be invested
25 by the state investment officer pursuant to the Nebraska Capital
26 Expansion Act and the Nebraska State Funds Investment Act. Beginning
27 October 1, 2024, any investment earnings from investment of money in the
28 fund shall be credited to the General Fund.

29 (5) The State Treasurer shall transfer seven hundred eighty-three
30 thousand six hundred sixty-seven dollars from the Building Renewal
31 Allocation Fund to the General Fund on or after June 15, 2018, but before

1 June 30, 2018, on such date as directed by the budget administrator of
2 the budget division of the Department of Administrative Services.

3 (6) The State Treasurer shall transfer two hundred thousand dollars
4 from the Building Renewal Allocation Fund to the General Fund on or after
5 June 15, 2019, but before June 30, 2019, on such date as directed by the
6 budget administrator of the budget division of the Department of
7 Administrative Services.

8 (7) The State Treasurer shall transfer one million seven hundred
9 sixteen thousand three hundred thirty-three dollars from the Building
10 Renewal Allocation Fund to the Accounting Division Cash Fund on July 1,
11 2017, or as soon thereafter as administratively possible.

12 (8) The State Treasurer shall transfer two million three hundred
13 thousand dollars from the Building Renewal Allocation Fund to the
14 Accounting Division Cash Fund on July 1, 2018, or as soon thereafter as
15 administratively possible.

16 Sec. 32. Section 81-829.33, Revised Statutes Cumulative Supplement,
17 2022, is amended to read:

18 81-829.33 The Governor's Emergency Cash Fund is created. The fund
19 shall consist of federal reimbursements received by the state for
20 eligible state administrative costs incurred by the Nebraska Emergency
21 Management Agency for administering federal emergency disaster
22 declarations and revenue from all other nonfederal government sources.
23 Except as provided in section 90-270, the fund shall be used to pay
24 eligible costs related to state emergency disaster declarations. The fund
25 shall be administered by the State Administrator of the Nebraska
26 Emergency Management Agency. Any money in the fund available for
27 investment shall be invested by the state investment officer pursuant to
28 the Nebraska Capital Expansion Act and the Nebraska State Funds
29 Investment Act. Beginning October 1, 2024, any investment earnings from
30 investment of money in the fund shall be credited to the General Fund.

31 Transfers may be made from the Governor's Emergency Cash Fund to the

1 Cash Reserve Fund and General Fund at the direction of the Legislature.
2 The State Treasurer shall transfer zero dollars from the Governor's
3 Emergency Cash Fund to the Cash Reserve Fund by June 30, 2023, on such
4 dates and in such amounts as directed by the budget administrator of the
5 budget division of the Department of Administrative Services.

6 Sec. 33. Section 81-8,239.03, Revised Statutes Cumulative
7 Supplement, 2022, is amended to read:

8 81-8,239.03 The Risk Manager shall present a budget request as
9 provided in subdivision (1) of section 81-1113 for the Risk Management
10 Program which shall separately state the amount requested for the Tort
11 Claims Fund, State Insurance Fund, State Self-Insured Property Fund,
12 State Self-Insured Indemnification Fund, and Workers' Compensation Claims
13 Revolving Fund, and such budget shall be based on the projected needs for
14 such funds. If the Risk Manager does not assess state agencies for any of
15 the funds listed in this section, the amount of expenditures paid from
16 the fund on behalf of any non-general-fund agency shall be separately
17 stated and paid into the funds from an appropriation to such non-general-
18 fund agency. If the amount of money in any of such funds is not
19 sufficient to pay any awards or judgments authorized by sections 48-192
20 to 48-1,109 or the State Tort Claims Act, the Risk Manager shall
21 immediately advise the Legislature and request an emergency appropriation
22 to satisfy such awards and judgments. Any money in such funds available
23 for investment shall be invested by the state investment officer pursuant
24 to the Nebraska Capital Expansion Act and the Nebraska State Funds
25 Investment Act. Beginning October 1, 2024, any investment earnings from
26 investment of money in the State Insurance Fund shall be credited to the
27 General Fund.

28 Sec. 34. Section 81-1010, Reissue Revised Statutes of Nebraska, is
29 amended to read:

30 81-1010 The chief of the transportation services bureau shall have
31 the following duties and responsibilities:

1 (1) To establish standards which a state agency must meet for the
2 full-time assignment of state-owned vehicles;

3 (2) To create a motor pool or motor pools of bureau fleet vehicles
4 for the use of agencies whose travel requirements do not meet the
5 standards established under subdivision (1) of this section;

6 (3) To repair, maintain, and lease to state agencies state-owned
7 vehicles and approve the acquisition, sale, or trade of each and every
8 state-owned vehicle made by the materiel division of the Department of
9 Administrative Services. The bureau may provide for repair and
10 maintenance pursuant to subdivision (8) of this section;

11 (4) To consult with the various state agencies using bureau fleet
12 vehicles and write specifications for state-owned vehicles to be
13 purchased by the materiel division;

14 (5) To provide for the purchase only of state-owned vehicles used
15 primarily for the transportation of state employees from funds received
16 from the sale of surplus state-owned vehicles;

17 (6) To present to the accounting division of the Department of
18 Administrative Services cost and maintenance records of state-owned
19 vehicles and cost records of rented bureau fleet vehicles so that the
20 various state agencies which use bureau fleet vehicles may be billed for
21 such use. Income arising from these billings shall be deposited to the
22 Transportation Services Bureau Revolving Fund, which fund is hereby
23 created. All expenses of acquisition, operation, and maintenance of
24 state-owned vehicles used primarily for transportation of state employees
25 and of rental of bureau fleet vehicles shall be paid from such fund. Any
26 money in the fund available for investment shall be invested by the state
27 investment officer pursuant to the Nebraska Capital Expansion Act and the
28 Nebraska State Funds Investment Act. Beginning October 1, 2024, any
29 investment earnings from investment of money in the fund shall be
30 credited to the General Fund. Money in the Transportation Services Bureau
31 Revolving Fund may be transferred to the General Fund at the direction of

1 the Legislature. The Department of Administrative Services shall develop
2 a system of time and mileage charges for the purpose of billing the
3 various state agencies for their vehicle usage. The daily, weekly, or
4 monthly charge shall cover all fixed expenses of such vehicles, and the
5 mileage charge shall cover the variable costs of operation;

6 (7) To monitor the utilization of permanently assigned bureau fleet
7 vehicles and enforce minimum utilization standards by withdrawing
8 permanently assigned bureau fleet vehicles from agencies which are not
9 meeting the standards established under subdivision (1) of this section;

10 (8) To enter into service agreements for the repair and maintenance
11 of bureau fleet vehicles when it is determined that such action would be
12 to the economic advantage of the state;

13 (9) To insure compliance with section 81-1021 for all state-owned
14 vehicles; and

15 (10) To enter into rental agreements with any third-party fleet
16 owner in the name of the State of Nebraska for passenger vehicles for use
17 primarily for transportation of state employees for transportation in
18 their official duties from one job location to another when it is
19 determined that such action would be to the economic advantage of the
20 state.

21 Sec. 35. Section 81-1108.22, Revised Statutes Cumulative Supplement,
22 2022, is amended to read:

23 81-1108.22 (1) The division shall have the responsibility of
24 providing office space in leased and state-owned buildings in the
25 proximity of the State Capitol and in other locations.

26 (2) When any board, agency, commission, or department of the state
27 government not otherwise specifically authorized by law desires to use
28 funds available for the purpose of renting office space outside of the
29 State Capitol, it shall submit a request to the Director of
30 Administrative Services. If the director approves the lease, the terms
31 and location shall be approved by the director and the administrator in

1 writing and the leases shall be entered into and administered by the
2 administrator on behalf of the board, agency, commission, or department.
3 A copy of all such lease contracts shall be kept on file by the state
4 building division and shall be open to inspection by the Legislature and
5 the public during normal business hours.

6 (3)(a) The administrator shall develop a system of charges to cover
7 basic rental, maintenance, renovations, and operation of such leased and
8 owned properties. The charges to state agencies, boards, commissions, or
9 departments of state government shall be paid from funds available for
10 the purpose of renting space on a regular basis and placed, as
11 applicable, in the State Building Revolving Fund and the State Building
12 Renewal Assessment Fund. The administrator shall make payments for basic
13 rentals, renovations, and maintenance and operational costs of all leased
14 and owned buildings from the State Building Revolving Fund except for
15 expenses relating to security provided by the Nebraska State Patrol as
16 provided in subdivision (b) of this subsection.

17 (b) The State Building Revolving Fund is created. The fund shall be
18 administered by the administrator. The fund shall consist of rental
19 charges and other receipts collected pursuant to contractual agreements
20 between the state building division and other entities as authorized by
21 law. The fund shall only be used to support the operation of the state
22 building division as provided by law, except that the Legislature shall
23 make fund transfers each fiscal year through the budget process from the
24 State Building Revolving Fund to the Capitol Security Revolving Fund to
25 help pay non-general-fund costs associated with the operation of the
26 state capitol security division of the Nebraska State Patrol. Any money
27 in the State Building Revolving Fund available for investment shall be
28 invested by the state investment officer pursuant to the Nebraska Capital
29 Expansion Act and the Nebraska State Funds Investment Act. Beginning
30 October 1, 2024, any investment earnings from investment of money in the
31 fund shall be credited to the General Fund.

1 (4) The charges for such leased and owned properties shall only be
2 adjusted by the administrator on July 1. Prior to any adjustment in the
3 system of charges, the Department of Administrative Services, on or
4 before December 1 of the year preceding the effective date of such
5 adjustment, shall provide electronic notification to the Committee on
6 Building Maintenance, the Clerk of the Legislature, and the Legislative
7 Fiscal Analyst of the proposed adjustment to the system of charges.

8 (5) Commencing on April 18, 1992, all leases of real property
9 entered into by any state agency, board, commission, or department shall
10 be subject to this section. Leases held by a state agency, board,
11 commission, or department on such date shall be valid until the lease
12 contract is terminated or is subject to renewal. The division shall
13 monitor all such leases and determine when the lease is subject to
14 renewal. Once the determination is made, the division shall cancel the
15 lease as of the renewal date and shall treat the need of the agency,
16 board, commission, or department as an original request for space and
17 subject to this section. This subsection shall not apply to (a) state-
18 owned facilities to be rented to state agencies or other parties by the
19 University of Nebraska, the Nebraska state colleges, the Department of
20 Transportation, and the Board of Educational Lands and Funds, (b)
21 facilities to be leased for use by the University of Nebraska, the
22 Nebraska state colleges, and the Board of Educational Lands and Funds,
23 (c) facilities to be leased for nonoffice use by the Department of
24 Transportation, or (d) facilities controlled by the State Department of
25 Education, which were formerly controlled by the Nebraska School for the
26 Visually Handicapped, to be rented to state agencies or other parties by
27 the department.

28 Sec. 36. Section 81-1110.04, Reissue Revised Statutes of Nebraska,
29 is amended to read:

30 81-1110.04 The Accounting Division Revolving Fund is created. The
31 fund shall consist of (1) accounting assessments received from state

1 agencies, boards, and commissions, (2) interest earnings credited and
2 transferred to the fund, (3) payments received for services rendered by
3 the accounting division, and (4) rebate revenue transferred to the fund
4 from certain state purchasing card programs. The fund shall be used for
5 payment of administrative expenses of the accounting division of the
6 Department of Administrative Services. The fund shall be administered by
7 the Accounting Administrator. Any money in the fund available for
8 investment shall be invested by the state investment officer pursuant to
9 the Nebraska Capital Expansion Act and the Nebraska State Funds
10 Investment Act. Beginning October 1, 2024, any investment earnings from
11 investment of money in the fund shall be credited to the General Fund.

12 Sec. 37. Section 81-1117, Reissue Revised Statutes of Nebraska, is
13 amended to read:

14 81-1117 (1) As used in this section, unless the context otherwise
15 requires, information management includes, but is not limited to:

16 (a) Mainframe computers, minicomputers, microprocessors, word
17 processors, and desktop computers;

18 (b) Any peripheral device to be used with the equipment listed in
19 subdivision (1)(a) of this section for such purposes as data input and
20 output, data storage, or data communications;

21 (c) Any code or program to control the operation of the equipment or
22 devices listed in subdivision (1)(a) or (1)(b) of this section; and

23 (d) Employment of professional expertise for computer system design,
24 operations, or program development.

25 (2) Subject to review and approval by the Chief Information Officer,
26 the information management services administrator shall have the
27 following powers, duties, and responsibilities:

28 (a) He or she may review the accounting and other records and
29 reporting systems of all divisions within the Department of
30 Administrative Services and within every other department and agency of
31 the state;

1 (b) He or she shall systematically review the potential application
2 of information management to any work performed outside the information
3 management services division or by any department or agency of the state
4 or any subdivision of any department or agency of the state, and if the
5 costs of mechanizing such work will not exceed present costs or if
6 efficiencies may be achieved, he or she may accept responsibility for the
7 performance of such work. He or she may also review computer applications
8 being used to determine if revision or deletion of computer applications
9 would be beneficial. The findings of reviews made pursuant to this
10 subdivision shall be reported to the Governor and the Legislative Fiscal
11 Analyst. The findings submitted to the Legislative Fiscal Analyst shall
12 be submitted electronically;

13 (c) He or she may, with the approval of the Chief Information
14 Officer, make such revisions to internal systems for production of
15 accounting and other reports as may be necessary to permit economical
16 undertaking of work to be performed by the information management
17 services division for any agency or department of the state;

18 (d) He or she shall organize the information management services
19 division to provide system review, system design, feasibility studies,
20 and machine reviews;

21 (e) He or she may review the operations of information management
22 installations as may exist in any department or agency of the state and
23 may cause such operations to be merged with those of the information
24 management services division in the event that a cost analysis shows that
25 economic advantage may be achieved. He or she may permit the
26 establishment of departmental or agency information management operations
27 in any department or agency of the state if his or her analysis of
28 feasibility shows a potential economy or a substantial convenience for
29 the state incident to such separate establishment. No state agency shall
30 hire, purchase, lease, or rent any information management item listed in
31 subsection (1) of this section without the written approval of the

1 information management services administrator. All new computer programs
2 developed or acquired for use with information management equipment of
3 any state agency shall be documented according to standards developed or
4 approved by the information management services administrator;

5 (f) He or she shall prepare a budget in sufficient time in advance
6 of the statutory date for submittal of budget requests by departments and
7 agencies of the state as to permit each department and agency for which
8 services are performed, or are to be performed during the request budget
9 period, to be informed of the cost of maintaining the current fiscal
10 year's production work for inclusion within their respective budget
11 requests;

12 (g) He or she shall provide for a system of charges for services
13 rendered by the information management services division or the Nebraska
14 Information Technology Commission to any other department or agency of
15 the state when these charges are allocable to a particular project
16 carried on by such department or division. Such standard rate charges
17 shall, as nearly as may be practical, reflect the actual costs incurred
18 in the performance of services for such department or agency. Such system
19 of charges shall be annually reviewed by the Legislature's Committee on
20 Appropriations. Rates planned for the coming fiscal year shall be
21 included in the instructions for completion of budget request forms as
22 annually prepared by the Department of Administrative Services budget
23 division. If rate revisions are required during the fiscal year to
24 reflect changes in the information management services division's
25 operating costs, these revisions shall be announced to state agencies at
26 least thirty days prior to their use in billing these agencies for
27 service. Miscellaneous supplies shall be billed to using agencies at
28 actual cost. Equipment used primarily by one agency for special
29 applications shall be billed to that agency at actual cost. In the event
30 of saturation of the information management services division with the
31 resulting need for contractual support to be furnished by another

1 information management installation, agencies shall be billed at actual
2 cost. The charges received by the department for information management
3 services shall be credited to a fund hereby created which shall be known
4 as the Information Management Revolving Fund. Expenditures shall be made
5 from such fund to finance the operations of the information management
6 services division or the Nebraska Information Technology Commission in
7 accordance with appropriations made by the Legislature. Any money in the
8 Information Management Revolving Fund available for investment shall be
9 invested by the state investment officer pursuant to the Nebraska Capital
10 Expansion Act and the Nebraska State Funds Investment Act. Beginning
11 October 1, 2024, any investment earnings from investment of money in the
12 fund shall be credited to the General Fund;

13 (h) He or she may provide information management services and
14 technical assistance to any subdivision of government as provided for
15 under the Interlocal Cooperation Act or the Joint Public Agency Act;

16 (i) He or she shall provide for the centralization of all
17 administrative work, including that of educational institutions, into the
18 information management services division;

19 (j) He or she shall provide definitions of standards and common data
20 elements, coordinate the collection of data, consolidate data files or
21 data banks, and review and approve or disapprove the establishment of
22 separate data banks; and

23 (k) He or she shall provide assistance as requested by the Nebraska
24 Information Technology Commission to support the technical panel created
25 in section 86-521.

26 Each member of the Legislature shall receive an electronic copy of
27 the report required by subdivision (2)(b) of this section by making a
28 request for it to the administrator.

29 Sec. 38. Section 81-1120.29, Reissue Revised Statutes of Nebraska,
30 is amended to read:

31 81-1120.29 There is hereby established a revolving fund to be known

1 as the Communications Revolving Fund. Beginning July 1, 2011,
2 appropriations made to the division of communications of the office of
3 Chief Information Officer for the purposes of sections 81-1120.01 to
4 81-1120.28 shall be credited to the fund. Beginning July 1, 2011, all
5 funds received under such sections and all funds received for
6 communications services provided to any agency, department, political
7 subdivision, or other user shall be credited to the fund. The division
8 shall, under policies and procedures established by the director, expend
9 funds from time to time credited to the fund for the communications
10 purposes enumerated in such sections. Any money in the Communications
11 Revolving Fund available for investment shall be invested by the state
12 investment officer pursuant to the Nebraska Capital Expansion Act and the
13 Nebraska State Funds Investment Act. Beginning October 1, 2024, any
14 investment earnings from investment of money in the fund shall be
15 credited to the General Fund.

16 Sec. 39. Section 81-12,218, Revised Statutes Supplement, 2023, is
17 amended to read:

18 81-12,218 (1) The Nebraska Rural Projects Fund is hereby created.
19 The fund shall receive money from application fees paid under the
20 Nebraska Rural Projects Act and from transfers authorized by the
21 Legislature, grants, private contributions, repayments of matching funds,
22 and all other sources. Any money in the fund available for investment
23 shall be invested by the state investment officer pursuant to the
24 Nebraska Capital Expansion Act and the Nebraska State Funds Investment
25 Act. Beginning October 1, 2024, any investment earnings from investment
26 of money in the fund shall be credited to the General Fund.

27 (2) Distributions of matching funds shall only be made from the
28 Nebraska Rural Projects Fund fund in amounts determined pursuant to
29 section 81-12,211.

30 Sec. 40. Section 81-12,224, Revised Statutes Cumulative Supplement,
31 2022, is amended to read:

1 81-12,224 The Shovel-Ready Capital Recovery and Investment Fund is
2 created. The fund shall consist of transfers authorized by the
3 Legislature and any gifts, grants, or bequests from any source, including
4 federal, state, public, and private sources. The fund shall be
5 administered by the department and shall be used to make grants under the
6 Shovel-Ready Capital Recovery and Investment Act. Any money in the fund
7 available for investment shall be invested by the state investment
8 officer pursuant to the Nebraska Capital Expansion Act and the Nebraska
9 State Funds Investment Act. Beginning October 1, 2024, any investment
10 earnings from investment of money in the fund shall be credited to the
11 General Fund.

12 Sec. 41. Section 81-1558, Revised Statutes Cumulative Supplement,
13 2022, is amended to read:

14 81-1558 There is hereby created within the state treasury a fund to
15 be known as the Nebraska Litter Reduction and Recycling Fund. The
16 proceeds of the fee imposed by sections 81-1559 to 81-1560.02, money
17 received by the department as gifts, donations, or contributions toward
18 the goals stated in section 81-1535, and money received by the department
19 for nonprofit activities concerning litter reduction and recycling,
20 including, but not limited to, honoraria, literature furnished by the
21 department, and funds realized as reimbursement for expenses in
22 conducting educational forums, shall be remitted to the State Treasurer
23 for credit to such fund to be used for the administration and enforcement
24 of the Nebraska Litter Reduction and Recycling Act. Any money in the
25 Nebraska Litter Reduction and Recycling Fund available for investment
26 shall be invested by the state investment officer pursuant to the
27 Nebraska Capital Expansion Act and the Nebraska State Funds Investment
28 Act. Beginning October 1, 2024, any investment earnings from investment
29 of money in the fund shall be credited to the General Fund.

30 Sec. 42. Section 81-15,174, Revised Statutes Supplement, 2023, is
31 amended to read:

1 81-15,174 The Nebraska Environmental Trust Fund is created. The fund
2 shall be maintained in the state accounting system as a cash fund. Except
3 as otherwise provided in this section, the fund shall be used to carry
4 out the purposes of the Nebraska Environmental Trust Act, including the
5 payment of administrative costs. Money in the fund shall include proceeds
6 credited pursuant to section 9-812 and proceeds designated by the board
7 pursuant to section 81-15,173. Transfers may be made from the Nebraska
8 Environmental Trust Fund to the Water Resources Cash Fund at the
9 direction of the Legislature, and any money so transferred shall be
10 expended in accordance with section 81-15,168. Any money in the fund
11 available for investment shall be invested by the state investment
12 officer pursuant to the Nebraska Capital Expansion Act and the Nebraska
13 State Funds Investment Act. Beginning October 1, 2024, any investment
14 earnings from investment of money in the fund shall be credited to the
15 General Fund.

16 Sec. 43. Section 81-3142, Revised Statutes Supplement, 2023, is
17 amended to read:

18 81-3142 The HCBS Enhanced FMAP Fund is created. The fund shall be
19 used to enhance and expand home and community-based services (HCBS)
20 spending as outlined in the federal American Rescue Plan Act of 2021, 42
21 U.S.C. 802, as amended. The fund shall be administered by the Department
22 of Health and Human Services. The fund shall consist of transfers
23 authorized by the Legislature and any gifts, grants, or bequests for such
24 purposes from any source, including federal, state, public, and private
25 sources. Any money in the fund available for investment may be invested
26 by the state investment officer pursuant to the Nebraska Capital
27 Expansion Act and the Nebraska State Funds Investment Act. Beginning
28 October 1, 2024, any investment earnings from investment of money in the
29 fund shall be credited to the General Fund.

30 Sec. 44. Section 81-3714, Revised Statutes Cumulative Supplement,
31 2022, is amended to read:

1 81-3714 The State Visitors Promotion Cash Fund is created. The fund
2 shall be administered by the commission. The fund shall consist of
3 revenue deposited into the fund pursuant to section 81-3715 and money
4 donated as gifts, bequests, or other contributions from public or private
5 entities. Funds made available by any department or agency of the United
6 States may also be credited to the fund if so directed by such department
7 or agency. The commission shall use the proceeds of the fund to generally
8 promote, encourage, and attract visitors to and within the State of
9 Nebraska, to erect and replace highway tourism markers, to enhance the
10 use of travel and tourism facilities within the state, to provide grants
11 to communities and organizations, and to contract with the Department of
12 Administrative Services to provide support services to the commission,
13 including, but not limited to, accounting and personnel functions. The
14 proceeds of the fund shall be in addition to funds appropriated to the
15 commission from the General Fund. Transfers may be made from the State
16 Visitors Promotion Cash Fund to the General Fund at the direction of the
17 Legislature. The State Treasurer shall transfer one million dollars from
18 the State Visitors Promotion Cash Fund to the General Fund on or before
19 June 30, 2019, on such dates and in such amounts as directed by the
20 budget administrator of the budget division of the Department of
21 Administrative Services. Any money in the State Visitors Promotion Cash
22 Fund available for investment shall be invested by the state investment
23 officer pursuant to the Nebraska Capital Expansion Act and the Nebraska
24 State Funds Investment Act. Beginning October 1, 2024, any investment
25 earnings from investment of money in the fund shall be credited to the
26 General Fund.

27 Sec. 45. Section 84-612, Revised Statutes Supplement, 2023, as
28 amended by Laws 2024, LB600, section 9, and Laws 2024, LB1413, section
29 58, is amended to read:

30 84-612 (1) There is hereby created within the state treasury a fund
31 known as the Cash Reserve Fund which shall be under the direction of the

1 State Treasurer. The fund shall only be used pursuant to this section.

2 (2) The State Treasurer shall transfer funds from the Cash Reserve
3 Fund to the General Fund upon certification by the Director of
4 Administrative Services that the current cash balance in the General Fund
5 is inadequate to meet current obligations. Such certification shall
6 include the dollar amount to be transferred. Any transfers made pursuant
7 to this subsection shall be reversed upon notification by the Director of
8 Administrative Services that sufficient funds are available.

9 (3) In addition to receiving transfers from other funds, the Cash
10 Reserve Fund shall receive federal funds received by the State of
11 Nebraska for undesignated general government purposes, federal revenue
12 sharing, or general fiscal relief of the state.

13 (4) The State Treasurer shall transfer fifteen million eight hundred
14 forty-one thousand dollars from the Governor's Emergency Cash Fund to the
15 Cash Reserve Fund on or before June 30, 2024, on such dates and in such
16 amounts as directed by the budget administrator of the budget division of
17 the Department of Administrative Services.

18 (5) The State Treasurer shall transfer one hundred sixty-six million
19 six hundred seventy-three thousand five hundred eighty dollars from the
20 Cash Reserve Fund to the Nebraska Capital Construction Fund on or after
21 July 1, 2023, but before June 30, 2024, on such dates and in such amounts
22 as directed by the budget administrator of the budget division of the
23 Department of Administrative Services.

24 (6) No funds shall be transferred from the Cash Reserve Fund to
25 fulfill the obligations created under the Nebraska Property Tax Incentive
26 Act unless the balance in the Cash Reserve Fund after such transfer will
27 be at least equal to five hundred million dollars.

28 (7) The State Treasurer shall transfer ten million dollars from the
29 Cash Reserve Fund to the School Safety and Security Fund as soon as
30 administratively possible after September 2, 2023, on such dates and in
31 such amounts as directed by the budget administrator of the budget

1 division of the Department of Administrative Services.

2 (8) The State Treasurer shall transfer three million dollars from
3 the Cash Reserve Fund to the Risk Loss Trust on or before June 30, 2024,
4 on such dates and in such amounts as directed by the budget administrator
5 of the budget division of the Department of Administrative Services.

6 (9) The State Treasurer shall transfer eleven million three hundred
7 twenty thousand dollars from the Cash Reserve Fund to the Health and
8 Human Services Cash Fund on or after July 1, 2023, but on or before June
9 30, 2024, on such dates and in such amounts as directed by the budget
10 administrator of the budget division of the Department of Administrative
11 Services.

12 (10) The State Treasurer shall transfer five hundred seventy-four
13 million five hundred thousand dollars from the Cash Reserve Fund to the
14 Perkins County Canal Project Fund on or before June 30, 2024, on such
15 dates and in such amounts as directed by the budget administrator of the
16 budget division of the Department of Administrative Services.

17 (11) The State Treasurer shall transfer one million one hundred
18 fifteen thousand dollars from the Cash Reserve Fund to the Public Safety
19 Cash Fund on or after July 1, 2023, but before June 30, 2024, on such
20 dates and in such amounts as directed by the budget administrator of the
21 budget division of the Department of Administrative Services.

22 (12) The State Treasurer shall transfer five million dollars from
23 the Cash Reserve Fund to the Nebraska Public Safety Communication System
24 Revolving Fund on or after July 1, 2023, but before June 30, 2024, on
25 such dates and in such amounts as directed by the budget administrator of
26 the budget division of the Department of Administrative Services.

27 (13) The State Treasurer shall transfer two million four hundred
28 twenty-five thousand dollars from the Cash Reserve Fund to the Nebraska
29 Public Safety Communication System Revolving Fund on or after July 1,
30 2024, but before June 30, 2025, on such dates and in such amounts as
31 directed by the budget administrator of the budget division of the

1 Department of Administrative Services.

2 (14) The State Treasurer shall transfer seventy million dollars from
3 the Cash Reserve Fund to the Shovel-Ready Capital Recovery and Investment
4 Fund on or after July 1, 2023, but before June 30, 2024, on such dates
5 and in such amounts as directed by the budget administrator of the budget
6 division of the Department of Administrative Services.

7 (15) The State Treasurer shall transfer two million dollars from the
8 Cash Reserve Fund to the Site and Building Development Fund on or after
9 July 1, 2023, but before June 30, 2024, on such dates and in such amounts
10 as directed by the budget administrator of the budget division of the
11 Department of Administrative Services.

12 (16) The State Treasurer shall transfer twenty million dollars from
13 the Cash Reserve Fund to the Economic Development Cash Fund on or after
14 July 1, 2023, but before June 30, 2024, on such dates and in such amounts
15 as directed by the budget administrator of the budget division of the
16 Department of Administrative Services.

17 (17) The State Treasurer shall transfer two hundred forty million
18 dollars from the Cash Reserve Fund to the Economic Recovery Contingency
19 Fund on or after July 1, 2023, but before June 30, 2024, on such dates
20 and in such amounts as directed by the budget administrator of the budget
21 division of the Department of Administrative Services.

22 (18) The State Treasurer shall transfer ten million dollars from the
23 Cash Reserve Fund to the Critical Infrastructure Facilities Cash Fund on
24 or after July 1, 2023, but before June 30, 2024, on such dates and in
25 such amounts as directed by the budget administrator of the budget
26 division of the Department of Administrative Services.

27 (19) The State Treasurer shall transfer four hundred forty million
28 dollars from the General Fund to the Cash Reserve Fund on or after July
29 1, 2023, but before June 30, 2024, on such dates and in such amounts as
30 directed by the budget administrator of the budget division of the
31 Department of Administrative Services.

1 (20) The State Treasurer shall transfer four million dollars from
2 the Cash Reserve Fund to the General Fund on or after July 1, 2024, but
3 before June 30, 2025, on such dates and in such amounts as directed by
4 the budget administrator of the budget division of the Department of
5 Administrative Services.

6 (21) The State Treasurer shall transfer twenty-nine million four
7 hundred fifty-eight thousand eight hundred dollars from the Cash Reserve
8 Fund to the Nebraska Capital Construction Fund on or after July 1, 2024,
9 but before June 30, 2025, on such dates and in such amounts as directed
10 by the budget administrator of the budget division of the Department of
11 Administrative Services.

12 (22) The State Treasurer shall transfer two million five hundred
13 thousand dollars from the Cash Reserve Fund to the Materiel Division
14 Revolving Fund on or after July 1, 2023, but before June 30, 2024, on
15 such dates and in such amounts as directed by the budget administrator of
16 the budget division of the Department of Administrative Services.

17 (23) The State Treasurer shall transfer ten million dollars from the
18 Cash Reserve Fund to the Youth Outdoor Education Innovation Fund on or
19 after July 1, 2023, but before June 30, 2024, on such dates and in such
20 amounts as directed by the budget administrator of the budget division of
21 the Department of Administrative Services.

22 (24) The State Treasurer shall transfer twenty-eight million dollars
23 from the Jobs and Economic Development Initiative Fund to the Cash
24 Reserve Fund on or before June 30, 2024, on such dates and in such
25 amounts as directed by the budget administrator of the budget division of
26 the Department of Administrative Services.

27 (25) The State Treasurer shall transfer five million dollars from
28 the Cash Reserve Fund to the State Insurance Fund on or before July 10,
29 2024, on such dates and in such amounts as directed by the budget
30 administrator of the budget division of the Department of Administrative
31 Services.

1 (26) The State Treasurer shall transfer three million five hundred
2 thousand dollars from the Cash Reserve Fund to the Health and Human
3 Services Cash Fund on or after July 1, 2024, but on or before June 30,
4 2025, on such dates and in such amounts as directed by the budget
5 administrator of the budget division of the Department of Administrative
6 Services.

7 (27) The State Treasurer shall transfer three million two hundred
8 fifty thousand dollars from the Cash Reserve Fund to the State Insurance
9 Fund as soon as possible after the effective date of this act, on such
10 dates and in such amounts as directed by the budget administrator of the
11 budget division of the Department of Administrative Services.

12 (28) The State Treasurer shall transfer five million dollars from
13 the Cash Reserve Fund to the Municipality Infrastructure Aid Fund on or
14 after July 1, 2024, but before July 15, 2024, on such dates and in such
15 amounts as directed by the budget administrator of the budget division of
16 the Department of Administrative Services.

17 (29) The State Treasurer shall transfer twenty-five million dollars
18 from the Cash Reserve Fund to the Governor's Emergency Cash Fund on or
19 before June 30, 2025, on such dates and in such amounts as directed by
20 the budget administrator of the budget division of the Department of
21 Administrative Services.

22 (30) The State Treasurer shall transfer ten million dollars from the
23 Cash Reserve Fund to the Governor's Emergency Cash Fund on or after July
24 1, 2025, but before June 30, 2026, on such dates and in such amounts as
25 directed by the budget administrator of the budget division of the
26 Department of Administrative Services.

27 (31) It is the intent of the Legislature to transfer two hundred
28 million dollars from the Cash Reserve Fund to the General Fund on or
29 after July 1, 2026, but before June 30, 2027, if the balance of the Cash
30 Reserve Fund on July 1, 2026, after accounting for the transfers in this
31 section, does not fall below sixteen percent of the amount appropriated,

1 excluding encumbered and certified reappropriations, from the General
2 Fund for fiscal year 2026-27.

3 Sec. 46. Section 84-1227, Revised Statutes Cumulative Supplement,
4 2022, is amended to read:

5 84-1227 There is hereby established in the state treasury a special
6 fund to be known as the Records Management Cash Fund which, when
7 appropriated by the Legislature, shall be expended by the Secretary of
8 State for the purposes of providing records management services and
9 assistance to state and local agencies, for development and maintenance
10 of the portal for providing electronic access to public records or
11 electronic information and services, and for grants to a state or local
12 agency as provided in subdivision (1)(j) of section 84-1204. All fees and
13 charges for the purpose of records management services and analysis
14 received by the Secretary of State from the local agencies shall be
15 remitted to the State Treasurer for credit to such fund. Transfers may be
16 made from the fund to the General Fund, the Secretary of State Cash Fund,
17 or the Election Administration Fund at the direction of the Legislature.
18 Any money in the Records Management Cash Fund available for investment
19 shall be invested by the state investment officer pursuant to the
20 Nebraska Capital Expansion Act and the Nebraska State Funds Investment
21 Act. Beginning October 1, 2024, any investment earnings from investment
22 of money in the fund shall be credited to the General Fund.

23 Sec. 47. Section 85-2009, Revised Statutes Supplement, 2023, is
24 amended to read:

25 85-2009 (1) The Community College Gap Assistance Program Fund is
26 created. The fund shall be under the direction of the committee and shall
27 be administered by the Coordinating Commission for Postsecondary
28 Education. The fund shall consist of money received pursuant to section
29 79-3501, any other money received by the state in the form of grants or
30 gifts from nonfederal sources, such other amounts as may be transferred
31 or otherwise accrue to the fund, and any investment income earned on the

1 fund. The fund shall be used to carry out the community college gap
2 assistance program pursuant to the Community College Gap Assistance
3 Program Act. Any money in the fund available for investment shall be
4 invested by the state investment officer pursuant to the Nebraska Capital
5 Expansion Act and the Nebraska State Funds Investment Act. Beginning
6 October 1, 2024, any investment earnings from investment of money in the
7 fund shall be credited to the General Fund.

8 (2) In addition to community college gap assistance awarded to
9 students, money in the Community College Gap Assistance Program Fund fund
10 may also be used by the committee:

11 (a) To establish application and funding procedures; and

12 (b) To assist other eligible institutions as specified in contracts
13 entered into pursuant to subsection (4) of section 85-2010 in defraying
14 the costs of direct staff support services, including, but not limited
15 to, marketing, outreach, applications, interviews, and assessments
16 related to the community college gap assistance program.

17 (3) Each community college may use up to ten percent of any money
18 received from the fund to defray the costs of direct staff support
19 services, including, but not limited to, marketing, outreach,
20 applications, interviews, and assessments.

21 Sec. 48. Section 86-324, Revised Statutes Supplement, 2023, as
22 amended by Laws 2024, LB1413, section 59, is amended to read:

23 86-324 (1) The Nebraska Telecommunications Universal Service Fund is
24 hereby created. The fund shall provide the assistance necessary to make
25 universal access to telecommunications services available to all persons
26 in the state consistent with the policies set forth in the Nebraska
27 Telecommunications Universal Service Fund Act. Only eligible
28 telecommunications companies designated by the commission shall be
29 eligible to receive support to serve high-cost areas from the fund. A
30 telecommunications company that receives such support shall use that
31 support only for the provision, maintenance, and upgrading of facilities

1 and services for which the support is intended. Any such support should
2 be explicit and sufficient to achieve the purpose of the act.

3 (2) Notwithstanding the provisions of section 86-124, in addition to
4 other provisions of the act, and to the extent not prohibited by federal
5 law, the commission:

6 (a) Shall have authority and power to subject eligible
7 telecommunications companies to service quality, customer service, and
8 billing regulations. Such regulations shall apply only to the extent of
9 any telecommunications services or offerings made by an eligible
10 telecommunications company which are eligible for support by the fund.
11 The commission shall be reimbursed from the fund for all costs related to
12 drafting, implementing, and enforcing the regulations and any other
13 services provided on behalf of customers pursuant to this subdivision;

14 (b) Shall have authority and power to issue orders carrying out its
15 responsibilities and to review the compliance of any eligible
16 telecommunications company receiving support for continued compliance
17 with any such orders or regulations adopted pursuant to the act;

18 (c) May withhold all or a portion of the funds to be distributed
19 from any telecommunications company failing to continue compliance with
20 the commission's orders or regulations;

21 (d) Shall withhold support distributed from the fund from any
22 telecommunications company using or providing any communications
23 equipment or service deemed to pose a threat to national security
24 identified on the Covered List developed pursuant to 47 C.F.R. 1.50002,
25 as such regulation existed on January 1, 2023, and published by the
26 Public Safety and Homeland Security Bureau of the Federal Communications
27 Commission pursuant to the federal Secure and Trusted Communications
28 Networks Act of 2019, 47 U.S.C. 1601 et seq., as such act existed on
29 January 1, 2023, and the rules adopted pursuant to such act by the
30 Federal Communications Commission on November 11, 2022, in its Report and
31 Order FCC 22-84. Any telecommunications company that removes,

1 discontinues, or replaces any communications equipment or service
2 identified on the Covered List described in this subdivision in
3 compliance with federal law shall not be required to obtain any
4 additional permits from any state agency or political subdivision in the
5 removal, discontinuance, or replacement of such communications equipment
6 or service as long as the state agency or political subdivision is
7 properly notified of the necessary replacements and the replacement of
8 any communications equipment is similar to the existing communications
9 equipment;

10 (e) Shall require every telecommunications company to contribute to
11 any universal service mechanism established by the commission pursuant to
12 state law. The commission shall require, as reasonably necessary, an
13 annual audit of any telecommunications company to be performed by a
14 third-party certified public accountant to insure the billing,
15 collection, and remittance of a surcharge for universal service. The
16 costs of any audit required pursuant to this subdivision shall be paid by
17 the telecommunications company being audited;

18 (f) Shall require an audit of information provided by a
19 telecommunications company to be performed by a third-party certified
20 public accountant for purposes of calculating universal service fund
21 payments to such telecommunications company. The costs of any audit
22 required pursuant to this subdivision shall be paid by the
23 telecommunications company being audited; and

24 (g) May administratively fine pursuant to section 75-156 any person
25 who violates the Nebraska Telecommunications Universal Service Fund Act.

26 (3) Any money in the fund available for investment shall be invested
27 by the state investment officer pursuant to the Nebraska Capital
28 Expansion Act and the Nebraska State Funds Investment Act.

29 (4)(a) Transfers may be made from earnings on the Nebraska
30 Telecommunications Universal Service Fund to the 211 Cash Fund or the
31 General Fund at the direction of the Legislature.

1 (b) The State Treasurer shall transfer one million two hundred
2 seventy-five thousand dollars on July 1, 2023, from the earnings on the
3 Nebraska Telecommunications Universal Service Fund to the 211 Cash Fund.
4 The State Treasurer shall transfer one million four hundred fifty-five
5 thousand dollars on July 1, 2024, from the earnings on the Nebraska
6 Telecommunications Universal Service Fund to the 211 Cash Fund.

7 (c) Beginning October 1, 2024, through June 30, 2027, any investment
8 earnings from investment of money in the Nebraska Telecommunications
9 Universal Service Fund remaining after transfers to the 211 Cash Fund
10 shall be credited to the General Fund. On June 30, 2025, the State
11 Treasurer shall transfer all earnings on the Nebraska Telecommunications
12 Universal Service Fund, less any transfers made to the 211 Cash Fund in
13 such fiscal year, to the General Fund.

14 Sec. 49. Original sections 8-604, 9-1107, 13-2704, 37-345, 44-116,
15 48-1,103, 60-3,201.01, 60-1505, 60-1509, 60-1513, 72-232.02, 74-1317,
16 81-1010, 81-1110.04, 81-1117, and 81-1120.29, Reissue Revised Statutes of
17 Nebraska; sections 37-327.03, 37-1017, 38-157, 39-1390, 61-222, 81-179,
18 81-829.33, 81-8,239.03, 81-1108.22, 81-12,224, 81-1558, 81-3714, and
19 84-1227, Revised Statutes Cumulative Supplement, 2022; sections 79-3109,
20 81-12,218, 81-15,174, 81-3142, and 85-2009, Revised Statutes Supplement,
21 2023; section 8-1120, Reissue Revised Statutes of Nebraska, as amended by
22 Laws 2024, LB1074, section 48; section 48-621, Reissue Revised Statutes
23 of Nebraska, as amended by Laws 2024, LB1413, section 36; section
24 59-1608.04, Reissue Revised Statutes of Nebraska, as amended by Laws
25 2024, LB1413, section 41; section 37-327.02, Revised Statutes Cumulative
26 Supplement, 2022, as amended by Laws 2024, LB1108, section 1; section
27 55-901, Revised Statutes Cumulative Supplement, 2022, as amended by Laws
28 2024, LB1413, section 39; section 61-405, Revised Statutes Cumulative
29 Supplement, 2022, as amended by Laws 2024, LB1413, section 42; section
30 68-996, Revised Statutes Cumulative Supplement, 2022, as amended by Laws
31 2024, LB62, section 3, Laws 2024, LB857, section 9, Laws 2024, LB904,

1 section 3, Laws 2024, LB905, section 2, and Laws 2024, LB1413, section
2 43; section 77-5601, Revised Statutes Cumulative Supplement, 2022, as
3 amended by Laws 2024, LB1317, section 95; section 37-1804, Revised
4 Statutes Supplement, 2023, as amended by Laws 2024, LB1413, section 34;
5 section 61-218, Revised Statutes Supplement, 2023, as amended by Laws
6 2024, LB1368, section 9; section 77-4025, Revised Statutes Supplement,
7 2023, as amended by Laws 2024, LB1204, section 36; section 84-612,
8 Revised Statutes Supplement, 2023, as amended by Laws 2024, LB600,
9 section 9, and Laws 2024, LB1413, section 58; and section 86-324, Revised
10 Statutes Supplement, 2023, as amended by Laws 2024, LB1413, section 59,
11 are repealed.

12 Sec. 50. Since an emergency exists, this act takes effect when
13 passed and approved according to law.