

**TWENTY-FIFTH DAY - FEBRUARY 8, 2024**

**LEGISLATIVE JOURNAL**

**ONE HUNDRED EIGHTH LEGISLATURE  
SECOND SESSION**

**TWENTY-FIFTH DAY**

Legislative Chamber, Lincoln, Nebraska  
Thursday, February 8, 2024

**PRAYER**

The prayer was offered by Reverend Doctor Luke Schnake, Christ Lutheran, Lincoln.

**PLEDGE OF ALLEGIANCE**

The Pledge of Allegiance was offered by Senator Lowe.

**ROLL CALL**

Pursuant to adjournment, the Legislature met at 9:00 a.m., President Kelly presiding.

The roll was called and all members were present except Senators Brewer and Raybould who were excused; and Senators M. Cavanaugh and Slama who were excused until they arrive.

**CORRECTIONS FOR THE JOURNAL**

Page 471, line 10, insert "Russell, Jacqueline - Tax Equalization and Review Commission - Revenue".

The Journal for the twelfth day was approved as corrected.

The Journal for the twenty-fourth day was approved.

**NOTICE OF COMMITTEE HEARING(S)**

Nebraska Retirement Systems  
Room 1525 12:00 PM

Thursday, February 15, 2024  
Ellen Hung - Nebraska Investment Council  
LB1365

(Signed) Mike McDonnell, Chairperson

Revenue  
Room 1524 1:30 PM

Thursday, February 15, 2024

LB1217

LB1184

LB1206

LB1305 (reschedule)

LB1251

LB893

LB1084

(Signed) Lou Ann Linehan, Chairperson

**COMMITTEE REPORT(S)**  
Executive Board

**LEGISLATIVE BILL 1104.** Placed on General File.

(Signed) Raymond Aguilar, Chairperson

Transportation and Telecommunications

The Transportation and Telecommunications Committee desires to report favorably upon the appointment(s) listed below. The Committee suggests the appointment(s) be confirmed by the Legislature and suggests a record vote.

Greg Wolford - State Highway Commission

Aye: 8. Bosn, Bostelman, Brandt, Cavanaugh, M., DeBoer, DeKay, Fredrickson, Moser. Nay: 0. Absent: 0. Present and not voting: 0.

The Transportation and Telecommunications Committee desires to report favorably upon the appointment(s) listed below. The Committee suggests the appointment(s) be confirmed by the Legislature and suggests a record vote.

James Kindig - State Highway Commission

Aye: 8. Bosn, Bostelman, Brandt, Cavanaugh, M., DeBoer, DeKay, Fredrickson, Moser. Nay: 0. Absent: 0. Present and not voting: 0.

The Transportation and Telecommunications Committee desires to report favorably upon the appointment(s) listed below. The Committee suggests the appointment(s) be confirmed by the Legislature and suggests a record vote.

David Copple - State Highway Commission

Aye: 8. Bosn, Bostelman, Brandt, Cavanaugh, M., DeBoer, DeKay, Fredrickson, Moser. Nay: 0. Absent: 0. Present and not voting: 0.

The Transportation and Telecommunications Committee desires to report favorably upon the appointment(s) listed below. The Committee suggests the appointment(s) be confirmed by the Legislature and suggests a record vote.

Richard W. Meginnis - State Highway Commission

Aye: 8. Bosn, Bostelman, Brandt, Cavanaugh, M., DeBoer, DeKay, Fredrickson, Moser. Nay: 0. Absent: 0. Present and not voting: 0.

The Transportation and Telecommunications Committee desires to report favorably upon the appointment(s) listed below. The Committee suggests the appointment(s) be confirmed by the Legislature and suggests a record vote.

Heath Mello - State Highway Commission

Aye: 8. Bosn, Bostelman, Brandt, Cavanaugh, M., DeBoer, DeKay, Fredrickson, Moser. Nay: 0. Absent: 0. Present and not voting: 0.

(Signed) Mike Moser, Chairperson

#### **REPORT OF REGISTERED LOBBYISTS**

Following is a list of all lobbyists who have registered as of February 7, 2024, in accordance with Section 49-1481, Revised Statutes of Nebraska. Additional lobbyists who have registered will be filed weekly.

(Signed) Brandon Metzler  
Clerk of the Legislature

Adkins, Todd  
U.S. Sportsmen's Alliance  
CP Strategies LLC  
AMV Holdings, LLC  
Ficke, Melissa  
Wonderschool  
Jarecke, Kate Kulesher  
Sandoz  
Kelley Plucker, LLC  
Neilan Strategy Group  
Mueller Robak  
American College of Cardiology, Nebraska Chapter  
Neilan Strategy Group  
City of Seward  
RAI Services Co. (Reynolds American Inc.)  
Prokop, Matthew  
ALS Association (Withdrawn 02/02/2024)

**REPORTS**

Agency reports electronically filed with the Legislature can be found on the [Nebraska Legislature's website](#).

**GENERAL FILE**

**LEGISLATIVE BILL 16A.** Title read. Considered.

Advanced to Enrollment and Review Initial with 38 ayes, 0 nays, 7 present and not voting, and 4 excused and not voting.

**MOTION(S) - Confirmation Report(s)**

Senator McDonnell moved the adoption of the Nebraska Retirement Systems Committee report for the confirmation of the following appointment(s) found on page 618:

Public Employees Retirement Board  
 Gerald Clausen  
 Charles Neumann  
 Luke H. Splattstoesser

Voting in the affirmative, 35:

Aguilar	Bostelman	Erdman	Ibach	Moser
Albrecht	Brandt	Fredrickson	Jacobson	Murman
Arch	Cavanaugh, J.	Halloran	Kauth	Riepe
Ballard	Clements	Hansen	Linehan	Sanders
Blood	Conrad	Hardin	Lippincott	Vargas
Bosn	DeKay	Holdcroft	McDonnell	von Gillern
Bostar	Dorn	Hughes	Meyer	Walz

Voting in the negative, 0.

Present and not voting, 9:

Day	Dover	Hunt	McKinney	Wishart
DeBoer	Dungan	Lowe	Wayne	

Excused and not voting, 5:

Armendariz	Brewer	Cavanaugh, M.	Raybould	Slama
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The appointments were confirmed with 35 ayes, 0 nays, 9 present and not voting, and 5 excused and not voting.

Senator McDonnell moved the adoption of the Nebraska Retirement Systems Committee report for the confirmation of the following appointment(s) found on page 618:

Nebraska Investment Council  
Gail Werner-Robertson

Voting in the affirmative, 37:

Aguilar	Clements	Halloran	Kauth	Sanders
Albrecht	Day	Hansen	Linehan	Vargas
Ballard	DeKay	Hardin	Lippincott	von Gillern
Blood	Dorn	Holdcroft	McDonnell	Walz
Bosn	Dover	Hughes	Meyer	Wishart
Bostelman	Dungan	Hunt	Moser	
Brandt	Erdman	Ibach	Murman	
Cavanaugh, J.	Fredrickson	Jacobson	Riepe	

Voting in the negative, 0.

Present and not voting, 7:

Arch	Conrad	Lowe	Wayne
Bostar	DeBoer	McKinney	

Excused and not voting, 5:

Armendariz	Brewer	Cavanaugh, M.	Raybould	Slama
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The appointment was confirmed with 37 ayes, 0 nays, 7 present and not voting, and 5 excused and not voting.

Senator McDonnell moved the adoption of the Nebraska Retirement Systems Committee report for the confirmation of the following appointment(s) found on page 618:

Nebraska Public Employees Retirement Systems  
John Murante, Director

Voting in the affirmative, 37:

Aguilar	Clements	Halloran	Linehan	Sanders
Albrecht	Conrad	Hansen	Lippincott	Vargas
Arch	DeBoer	Hardin	Lowe	Walz
Ballard	DeKay	Holdcroft	McDonnell	Wayne
Bosn	Dorn	Hughes	Meyer	Wishart
Bostelman	Dover	Ibach	Moser	
Brandt	Erdman	Jacobson	Murman	
Cavanaugh, J.	Fredrickson	Kauth	Riepe	

Voting in the negative, 0.

Present and not voting, 7:

Blood Day Hunt von Gillern  
 Bostar Dungan McKinney

Excused and not voting, 5:

Armendariz Brewer Cavanaugh, M. Raybould Slama

The appointment was confirmed with 37 ayes, 0 nays, 7 present and not voting, and 5 excused and not voting.

#### AMENDMENT(S) - Print in Journal

Senator DeBoer filed the following amendment to LB61:

[FA213](#)

Strike Section 1.

Senator von Gillern filed the following amendment to LB1197:

[AM2379](#) is available in the Bill Room.

Senator McKinney filed the following amendment to LB1043:

[AM2358](#)

1 1. Strike the original sections and insert the following new  
 2 sections:  
 3 Section 1. (1) For purposes of this section:  
 4 (a) Community development corporation means a private, nonprofit  
 5 corporation whose board of directors is comprised of business, civic, and  
 6 community leaders, and whose principal purpose includes the provision of  
 7 low-income housing or community economic development projects that  
 8 primarily benefit low-income individuals and communities;  
 9 (b) Community development organization means a private, nonprofit  
 10 organization that works to improve the social, economic, and  
 11 environmental well-being of a specific geographic area or community.  
 12 Community development organizations focus on grassroots efforts and  
 13 community engagement to address local needs and promote sustainable  
 14 development. Community development organizations may engage in a wide  
 15 range of activities, including, but not limited to, affordable housing,  
 16 economic development, education and training, community engagement,  
 17 health and social services, environmental sustainability, civic  
 18 engagement, infrastructure development, and cultural and recreational  
 19 activities;  
 20 (c) Covered nonprofit organization means any community development  
 21 corporation, community development organization, or economic development  
 22 corporation. The term does not include any political subdivision of the  
 23 state;  
 24 (d) Department means the Department of Economic Development;  
 25 (e) Director means the Director of Economic Development;  
 26 (f) Economic development corporation means a private, nonprofit  
 27 corporation whose primary goal is the promotion of economic growth, job  
 1 creation, and overall economic prosperity within a specific geographic  
 2 area. Economic development corporations may engage in a wide range of  
 3 activities, including, but not limited to, promoting business growth,  
 4 supporting entrepreneurship, attracting investment, workforce  
 5 development, infrastructure development, industry cluster development,  
 6 and industry collaboration and advocacy;  
 7 (g) High-poverty area means an area consisting of one or more  
 8 contiguous census tracts, as determined by the most recent federal

9 decennial census, which contain a percentage of persons with incomes  
10 below the poverty line of greater than thirty percent, and all census  
11 tracts contiguous to such tract or tracts, as determined by the most  
12 recent federal decennial census;

13 (h) Market value means the fair market value of real property as  
14 determined by an independent appraisal; and

15 (i) Underutilized tax-exempt property means any real property in  
16 this state that (i) is exempt from property taxes and (ii) is completely  
17 undeveloped or contains deteriorating structures.

18 (2)(a) A covered nonprofit organization that owns or acquires  
19 underutilized tax-exempt property located within a high-poverty area  
20 shall develop such property within two years after the effective date of  
21 this act or the date of acquiring such property, whichever is later. Such  
22 development must:

23 (i) Increase the market value of the property by at least twenty-  
24 five percent; and

25 (ii) Result in the creation of new jobs or the starting of a new  
26 business on such property.

27 (b) The covered nonprofit organization shall electronically submit a  
28 development plan for the underutilized tax-exempt property to the  
29 department, the Clerk of the Legislature, and the chairperson of the  
30 Urban Affairs Committee of the Legislature within ninety days after the  
31 effective date of this act or the date of acquiring the property,  
1 whichever is later. The development plan shall include a description of  
2 the proposed development and an estimated timeline for such development.

3 (c)(i) If a covered nonprofit organization fails to develop the  
4 property within the two-year period described in subdivision (a) of this  
5 subsection, the director shall, following notice and opportunity for  
6 hearing in accordance with the Administrative Procedure Act, impose a  
7 fine of five hundred thousand dollars.

8 (ii) If the failure to develop the property persists for twelve  
9 months after the end of the two-year period described in subdivision (a)  
10 of this subsection, the director shall, following notice and opportunity  
11 for hearing in accordance with the Administrative Procedure Act, impose a  
12 fine of one million dollars.

13 (iii) If the failure to develop the property persists for twenty-  
14 four months after the end of the two-year period described in subdivision  
15 (a) of this subsection, the director shall, following notice and  
16 opportunity for hearing in accordance with the Administrative Procedure  
17 Act, revoke the property tax exemption for the underutilized tax-exempt  
18 property.

19 (3)(a) A covered nonprofit organization that owns or acquires  
20 underutilized tax-exempt property located within a high-poverty area  
21 shall not attempt to sell such property at a price that is more than  
22 fifty percent above the market value for such property.

23 (b) If a covered nonprofit organization violates subdivision (a) of  
24 this subsection, the director shall, following notice and opportunity for  
25 hearing in accordance with the Administrative Procedure Act, revoke the  
26 property tax exemption for the underutilized tax-exempt property.

27 (4) All money collected as a fine under this section shall be  
28 remitted to the State Treasurer for distribution in accordance with  
29 Article VII, section 5, of the Constitution of Nebraska.

30 (5) The department may adopt and promulgate rules and regulations to  
31 carry out this section.

1 Sec. 2. If any section in this act or any part of any section is  
2 declared invalid or unconstitutional, the declaration shall not affect  
3 the validity or constitutionality of the remaining portions.

**BILLS ON FINAL READING**

The following bills were read and put upon final passage:

**LEGISLATIVE BILL 1.**

A BILL FOR AN ACT relating to agriculture; to eliminate obsolete funds that have terminated; and to outright repeal sections 54-706.12, 54-778, 54-1371, 54-2293, and 54-2757, Reissue Revised Statutes of Nebraska.

Whereupon the President stated: "All provisions of law relative to procedure having been complied with, the question is, 'Shall the bill pass?' "

Voting in the affirmative, 45:

Aguilar	Cavanaugh, J.	Dungan	Ibach	Moser
Albrecht	Cavanaugh, M.	Erdman	Jacobson	Murman
Arch	Clements	Fredrickson	Kauth	Riepe
Ballard	Conrad	Halloran	Linehan	Sanders
Blood	Day	Hansen	Lippincott	Vargas
Bosn	DeBoer	Hardin	Lowe	von Gillern
Bostar	DeKay	Holdcroft	McDonnell	Walz
Bostelman	Dorn	Hughes	McKinney	Wayne
Brandt	Dover	Hunt	Meyer	Wishart

Voting in the negative, 0.

Excused and not voting, 4:

Armendariz Brewer Raybould Slama

A constitutional majority having voted in the affirmative, the bill was declared passed and the title agreed to.

**LEGISLATIVE BILL 151.**

A BILL FOR AN ACT relating to the State Real Estate Commission; to amend sections 81-885.18 and 81-885.25, Reissue Revised Statutes of Nebraska, and section 81-885.07, Revised Statutes Cumulative Supplement, 2022; to change provisions relating to the membership of the State Real Estate Commission and certain notice requirements; and to repeal the original sections.

Whereupon the President stated: "All provisions of law relative to procedure having been complied with, the question is, 'Shall the bill pass?' "

Voting in the affirmative, 45:



Aguilar	Cavanaugh, J.	Dungan	Ibach	Moser
Albrecht	Cavanaugh, M.	Erdman	Jacobson	Murman
Arch	Clements	Fredrickson	Kauth	Riepe
Ballard	Conrad	Halloran	Linehan	Sanders
Blood	Day	Hansen	Lippincott	Vargas
Bosn	DeBoer	Hardin	Lowe	von Gillern
Bostar	DeKay	Holdcroft	McDonnell	Walz
Bostelman	Dorn	Hughes	McKinney	Wayne
Brandt	Dover	Hunt	Meyer	Wishart

Voting in the negative, 0.

Excused and not voting, 4:

Armendariz Brewer Raybould Slama

A constitutional majority having voted in the affirmative, the bill was declared passed and the title agreed to.

### **Dispense With Reading at Large**

Pursuant to Rule 6, Section 8, the Legislature approved the dispensing of the reading at large of LB94 with 39 ayes, 4 nays, 2 present and not voting, and 4 excused and not voting.

The following bill was put upon final passage:

### **LEGISLATIVE BILL 94.**

A BILL FOR AN ACT relating to the Uniform Commercial Code; to amend sections 1-204, 1-301, 1-306, 2-102, 2-106, 2-201, 2-202, 2-203, 2-205, 2-209, 2A-102, 2A-103, 2A-107, 2A-201, 2A-202, 2A-203, 2A-205, 2A-208, 3-104, 3-105, 3-401, 3-604, 4A-103, 4A-201, 4A-202, 4A-203, 4A-207, 4A-208, 4A-210, 4A-211, 4A-305, 5-104, 5-116, 7-102, 7-106, 8-102, 8-103, 8-106, 8-110, 8-303, 9-104, 9-105, 9-203, 9-204, 9-207, 9-208, 9-209, 9-210, 9-304, 9-305, 9-313, 9-316, 9-317, 9-323, 9-324, 9-330, 9-332, 9-334, 9-341, 9-404, 9-408, 9-509, 9-513, 9-601, 9-605, 9-608, 9-611, 9-613, 9-614, 9-615, 9-616, 9-619, 9-620, 9-621, 9-624, and 9-628, Uniform Commercial Code, Reissue Revised Statutes of Nebraska, and sections 1-201, 9-102, 9-107A, 9-301, 9-310, 9-312, 9-314, 9-331, 9-406, 12-102, 12-103, 12-104, 12-105, 12-106, and 12-107, Uniform Commercial Code, Revised Statutes Cumulative Supplement, 2022; to adopt provisions regarding interpretation, controllable electronic records, control of intangible property, controllable accounts, controllable payment intangibles, hybrid transactions, negotiable instruments, transactions involving digital assets, and security interest in digital assets and electronic money; to provide, change, and eliminate definitions; to provide transition rules; to harmonize provisions; to repeal the original sections; and to

outright repeal sections 12-101A, 12-108, and 12-109, Uniform Commercial Code, Revised Statutes Cumulative Supplement, 2022.

Whereupon the President stated: "All provisions of law relative to procedure having been complied with, the question is, 'Shall the bill pass?' "

Voting in the affirmative, 44:

Aguilar	Cavanaugh, J.	Dungan	Ibach	Moser
Albrecht	Cavanaugh, M.	Erdman	Jacobson	Murman
Arch	Clements	Fredrickson	Kauth	Riepe
Ballard	Conrad	Halloran	Linehan	Sanders
Blood	Day	Hansen	Lippincott	Vargas
Bosn	DeBoer	Hardin	Lowe	von Gillern
Bostar	DeKay	Holdcroft	McDonnell	Walz
Bostelman	Dorn	Hughes	McKinney	Wishart
Brandt	Dover	Hunt	Meyer	

Voting in the negative, 0.

Present and not voting, 1:

Wayne

Excused and not voting, 4:

Armendariz Brewer Raybould Slama

A constitutional majority having voted in the affirmative, the bill was declared passed and the title agreed to.

The following bill was read and put upon final passage:

**LEGISLATIVE BILL 279.**

A BILL FOR AN ACT relating to banking and finance; to amend section 8-143.01, Revised Statutes Supplement, 2023; to change and eliminate provisions relating to the report of loans, indebtedness, and credit of executive officers of banks; and to repeal the original section.

Whereupon the President stated: "All provisions of law relative to procedure having been complied with, the question is, 'Shall the bill pass?' "

Voting in the affirmative, 42:

Aguilar	Clements	Fredrickson	Linehan	Sanders
Albrecht	Conrad	Halloran	Lippincott	Vargas
Arch	Day	Hansen	Lowe	von Gillern
Ballard	DeBoer	Hardin	McDonnell	Walz
Bosn	DeKay	Holdcroft	McKinney	Wayne
Bostar	Dorn	Hughes	Meyer	Wishart
Bostelman	Dover	Ibach	Moser	
Brandt	Dungan	Jacobson	Murman	
Cavanaugh, J.	Erdman	Kauth	Riepe	

Voting in the negative, 0.

Present and not voting, 3:

Blood            Cavanaugh, M.    Hunt

Excused and not voting, 4:

Armendariz    Brewer            Raybould        Slama

A constitutional majority having voted in the affirmative, the bill was declared passed and the title agreed to.

### **Dispense With Reading at Large**

Pursuant to Rule 6, Section 8, the Legislature approved the dispensing of the reading at large of LB461 with 38 ayes, 5 nays, 2 present and not voting, and 4 excused and not voting.

The following bill was put upon final passage:

#### **LEGISLATIVE BILL 461.**

A BILL FOR AN ACT relating to government procurement; to amend sections 16-321.01, 17-568.02, 57-1503, 60-3,100, 70-1033, 71-5667, 73-101, 73-301, 73-501, 73-502, 73-503, 73-504, 73-505, 73-506, 73-507, 73-508, 73-509, 73-510, 73-603, 81-154.01, 81-156, 81-161, 81-161.01, 81-161.02, 81-162, 81-1101, 81-1102, 81-1108.10, 81-1108.16, 81-1109, 81-1118.01, 81-1118.05, 81-1118.07, and 83-145, Reissue Revised Statutes of Nebraska, sections 66-1009, 81-153, 81-161.03, 81-1119, 81-1120, and 81-3721, Revised Statutes Cumulative Supplement, 2022, and sections 71-5666, 71-5668, 71-5669.01, 81-145, 81-1118, 81-1118.02, 85-2605, 85-3106, and 85-3110, Revised Statutes Supplement, 2023; to name an act; to change, transfer, and eliminate provisions relating to the materiel division of the Department of Administrative Services and procurement of services and personal property; to provide, change, and eliminate definitions; to eliminate a resident bidder preference; to eliminate obsolete provisions; to harmonize provisions; to provide duties for the Revisor of Statutes; to repeal

the original sections; and to outright repeal sections 73-101.01, 73-101.02, 81-146, 81-159, 81-1118.03, 81-1118.04, and 81-1118.06, Reissue Revised Statutes of Nebraska, and sections 73-701 and 81-154, Revised Statutes Cumulative Supplement, 2022.

Whereupon the President stated: "All provisions of law relative to procedure having been complied with, the question is, 'Shall the bill pass?' "

Voting in the affirmative, 45:

Aguilar	Cavanaugh, J.	Dungan	Ibach	Moser
Albrecht	Cavanaugh, M.	Erdman	Jacobson	Murman
Arch	Clements	Fredrickson	Kauth	Riepe
Ballard	Conrad	Halloran	Linehan	Sanders
Blood	Day	Hansen	Lippincott	Vargas
Bosn	DeBoer	Hardin	Lowe	von Gillern
Bostar	DeKay	Holdcroft	McDonnell	Walz
Bostelman	Dorn	Hughes	McKinney	Wayne
Brandt	Dover	Hunt	Meyer	Wishart

Voting in the negative, 0.

Excused and not voting, 4:

Armendariz Brewer Raybould Slama

A constitutional majority having voted in the affirmative, the bill was declared passed and the title agreed to.

#### **Dispense With Reading at Large**

Pursuant to Rule 6, Section 8, the Legislature approved the dispensing of the reading at large of LB628 with 37 ayes, 5 nays, 3 present and not voting, and 4 excused and not voting.

The following bill was put upon final passage:

#### **LEGISLATIVE BILL 628.**

A BILL FOR AN ACT relating to corporations and other companies; to amend sections 21-102, 21-185, 21-186, 21-188, 21-2202, and 21-2216, Reissue Revised Statutes of Nebraska; to redefine terms; to change provisions relating to limited liability companies and professional corporations; to harmonize provisions; and to repeal the original sections.

Whereupon the President stated: "All provisions of law relative to procedure having been complied with, the question is, 'Shall the bill pass?' "

Voting in the affirmative, 45:

Aguilar	Cavanaugh, J.	Dungan	Ibach	Moser
Albrecht	Cavanaugh, M.	Erdman	Jacobson	Murman
Arch	Clements	Fredrickson	Kauth	Riepe
Ballard	Conrad	Halloran	Linehan	Sanders
Blood	Day	Hansen	Lippincott	Vargas
Bosn	DeBoer	Hardin	Lowe	von Gillern
Bostar	DeKay	Holdcroft	McDonnell	Walz
Bostelman	Dorn	Hughes	McKinney	Wayne
Brandt	Dover	Hunt	Meyer	Wishart

Voting in the negative, 0.

Excused and not voting, 4:

Armendariz Brewer Raybould Slama

A constitutional majority having voted in the affirmative, the bill was declared passed and the title agreed to.

The following bill was read and put upon final passage:

**LEGISLATIVE BILL 78.**

A BILL FOR AN ACT relating to massage therapy; to amend section 38-1706, Reissue Revised Statutes of Nebraska; to redefine a term; and to repeal the original section.

Whereupon the President stated: "All provisions of law relative to procedure having been complied with, the question is, 'Shall the bill pass?' "

Voting in the affirmative, 44:

Aguilar	Cavanaugh, J.	Dungan	Ibach	Murman
Albrecht	Cavanaugh, M.	Erdman	Jacobson	Riepe
Arch	Clements	Fredrickson	Linehan	Sanders
Ballard	Conrad	Halloran	Lippincott	Vargas
Blood	Day	Hansen	Lowe	von Gillern
Bosn	DeBoer	Hardin	McDonnell	Walz
Bostar	DeKay	Holdcroft	McKinney	Wayne
Bostelman	Dorn	Hughes	Meyer	Wishart
Brandt	Dover	Hunt	Moser	

Voting in the negative, 0.

Present and not voting, 1:

Kauth

Excused and not voting, 4:

Armendariz Brewer Raybould Slama

A constitutional majority having voted in the affirmative, the bill was declared passed and the title agreed to.

### Dispense With Reading at Large

Pursuant to Rule 6, Section 8, the Legislature approved the dispensing of the reading at large of LB140 with 36 ayes, 7 nays, 2 present and not voting, and 4 excused and not voting.

The following bill was put upon final passage:

### LEGISLATIVE BILL 140.

A BILL FOR AN ACT relating to motor vehicle registration; to amend sections 60-301, 60-393, 60-395, 60-396, 60-3,104, and 60-3,130.04, Reissue Revised Statutes of Nebraska; to provide for Czech Heritage Plates; to provide powers and duties; to harmonize provisions; to provide operative dates; and to repeal the original sections.

Whereupon the President stated: "All provisions of law relative to procedure having been complied with, the question is, 'Shall the bill pass?' "

Voting in the affirmative, 45:

Aguilar	Cavanaugh, J.	Dungan	Ibach	Moser
Albrecht	Cavanaugh, M.	Erdman	Jacobson	Murman
Arch	Clements	Fredrickson	Kauth	Riepe
Ballard	Conrad	Halloran	Linehan	Sanders
Blood	Day	Hansen	Lippincott	Vargas
Bosn	DeBoer	Hardin	Lowe	von Gillern
Bostar	DeKay	Holdcroft	McDonnell	Walz
Bostelman	Dorn	Hughes	McKinney	Wayne
Brandt	Dover	Hunt	Meyer	Wishart

Voting in the negative, 0.

Excused and not voting, 4:

Armendariz Brewer Raybould Slama

A constitutional majority having voted in the affirmative, the bill was declared passed and the title agreed to.

The following bills were read and put upon final passage:

**LEGISLATIVE BILL 140A.**

A BILL FOR AN ACT relating to appropriations; to appropriate funds to aid in carrying out the provisions of Legislative Bill 140, One Hundred Eighth Legislature, Second Session, 2024.

Whereupon the President stated: "All provisions of law relative to procedure having been complied with, the question is, 'Shall the bill pass?' "

Voting in the affirmative, 46:

Aguilar	Cavanaugh, J.	Erdman	Kauth	Sanders
Albrecht	Cavanaugh, M.	Fredrickson	Linehan	Vargas
Arch	Clements	Halloran	Lippincott	von Gillern
Armendariz	Conrad	Hansen	Lowe	Walz
Ballard	Day	Hardin	McDonnell	Wayne
Blood	DeBoer	Holdcroft	McKinney	Wishart
Bosn	DeKay	Hughes	Meyer	
Bostar	Dorn	Hunt	Moser	
Bostelman	Dover	Ibach	Murman	
Brandt	Dungan	Jacobson	Riepe	

Voting in the negative, 0.

Excused and not voting, 3:

Brewer      Raybould      Slama

A constitutional majority having voted in the affirmative, the bill was declared passed and the title agreed to.

**LEGISLATIVE BILL 146.**

A BILL FOR AN ACT relating to revenue and taxation; to amend sections 77-1376 and 77-27,135, Reissue Revised Statutes of Nebraska; to change provisions relating to improvements on leased lands and methods for giving notice; and to repeal the original sections.

Whereupon the President stated: "All provisions of law relative to procedure having been complied with, the question is, 'Shall the bill pass?' "

Voting in the affirmative, 44:

Aguilar	Brandt	Dungan	Jacobson	Murman
Albrecht	Cavanaugh, J.	Erdman	Kauth	Riepe
Arch	Clements	Fredrickson	Linehan	Sanders
Armendariz	Conrad	Halloran	Lippincott	Vargas
Ballard	Day	Hansen	Lowe	von Gillern
Blood	DeBoer	Hardin	McDonnell	Walz
Bosn	DeKay	Holdcroft	McKinney	Wayne
Bostar	Dorn	Hughes	Meyer	Wishart
Bostelman	Dover	Ibach	Moser	

Voting in the negative, 0.

Present and not voting, 2:

Cavanaugh, M. Hunt

Excused and not voting, 3:

Brewer Raybould Slama

A constitutional majority having voted in the affirmative, the bill was declared passed and the title agreed to.

#### **LEGISLATIVE BILL 247.**

A BILL FOR AN ACT relating to certificates of title; to amend section 28-431, Reissue Revised Statutes of Nebraska; to change provisions relating to issuance of a certificate of title for certain vehicles; and to repeal the original section.

Whereupon the President stated: "All provisions of law relative to procedure having been complied with, the question is, 'Shall the bill pass?' "

Voting in the affirmative, 46:

Aguilar	Cavanaugh, J.	Erdman	Kauth	Sanders
Albrecht	Cavanaugh, M.	Fredrickson	Linehan	Vargas
Arch	Clements	Halloran	Lippincott	von Gillern
Armendariz	Conrad	Hansen	Lowe	Walz
Ballard	Day	Hardin	McDonnell	Wayne
Blood	DeBoer	Holdcroft	McKinney	Wishart
Bosn	DeKay	Hughes	Meyer	
Bostar	Dorn	Hunt	Moser	
Bostelman	Dover	Ibach	Murman	
Brandt	Dungan	Jacobson	Riepe	

Voting in the negative, 0.



Excused and not voting, 3:

Brewer      Raybould      Slama

A constitutional majority having voted in the affirmative, the bill was declared passed and the title agreed to.

**Dispense With Reading at Large**

Pursuant to Rule 6, Section 8, the Legislature approved the dispensing of the reading at large of LB252 with 40 ayes, 4 nays, 2 present and not voting, and 3 excused and not voting.

The following bill was put upon final passage:

**LEGISLATIVE BILL 252.**

A BILL FOR AN ACT relating to veterans; to amend sections 80-401.03, 80-401.11, 80-404, and 80-412, Reissue Revised Statutes of Nebraska, and sections 80-315, 80-322.01, 80-411, and 81-1316, Revised Statutes Cumulative Supplement, 2022; to change references to a veterans' home; to change provisions relating to the Department of Veterans' Affairs Cash Fund, veterans aid, Department of Veterans' Affairs offices, gifts to the Department of Veterans' Affairs, waiver of tuition and fees for dependents of certain veterans, and duties of the Director of Veterans' Affairs; to eliminate an obsolete provision; to repeal the original sections; and to outright repeal section 80-336, Revised Statutes Cumulative Supplement, 2022.

Whereupon the President stated: "All provisions of law relative to procedure having been complied with, the question is, 'Shall the bill pass?' "

Voting in the affirmative, 46:

Aguilar	Cavanaugh, J.	Erdman	Kauth	Sanders
Albrecht	Cavanaugh, M.	Fredrickson	Linchan	Vargas
Arch	Clements	Halloran	Lippincott	von Gillern
Armendariz	Conrad	Hansen	Lowe	Walz
Ballard	Day	Hardin	McDonnell	Wayne
Blood	DeBoer	Holdcroft	McKinney	Wishart
Bosn	DeKay	Hughes	Meyer	
Bostar	Dorn	Hunt	Moser	
Bostelman	Dover	Ibach	Murman	
Brandt	Dungan	Jacobson	Riepe	

Voting in the negative, 0.

Excused and not voting, 3:

Brewer      Raybould      Slama

A constitutional majority having voted in the affirmative, the bill was declared passed and the title agreed to.

The following bills were read and put upon final passage:

**LEGISLATIVE BILL 299.** With Emergency Clause.

A BILL FOR AN ACT relating to the Interlocal Cooperation Act; to amend section 13-809, Reissue Revised Statutes of Nebraska; to require approval by the voters for the issuance of certain bonds; to repeal the original section; and to declare an emergency.

Whereupon the President stated: "All provisions of law relative to procedure having been complied with, the question is, 'Shall the bill pass with the emergency clause attached?' "

Voting in the affirmative, 45:

Aguilar	Brandt	Dungan	Ibach	Moser
Albrecht	Cavanaugh, J.	Erdman	Jacobson	Murman
Arch	Cavanaugh, M.	Fredrickson	Kauth	Riepe
Armendariz	Clements	Halloran	Linehan	Sanders
Ballard	Conrad	Hansen	Lippincott	Vargas
Blood	Day	Hardin	Lowe	von Gillern
Bosn	DeKay	Holdcroft	McDonnell	Walz
Bostar	Dorn	Hughes	McKinney	Wayne
Bostelman	Dover	Hunt	Meyer	Wishart

Voting in the negative, 0.

Present and not voting, 1:

DeBoer

Excused and not voting, 3:

Brewer      Raybould      Slama

A constitutional two-thirds majority having voted in the affirmative, the bill was declared passed with the emergency clause and the title agreed to.

**LEGISLATIVE BILL 308.**

A BILL FOR AN ACT relating to public health and welfare; to adopt the Genetic Information Privacy Act.

Whereupon the President stated: "All provisions of law relative to procedure having been complied with, the question is, 'Shall the bill pass?' "

Voting in the affirmative, 43:

Aguilar	Brandt	Erdman	Kauth	Riepe
Albrecht	Cavanaugh, J.	Fredrickson	Linehan	Sanders
Arch	Clements	Halloran	Lippincott	Vargas
Armendariz	Conrad	Hansen	Lowe	von Gillern
Ballard	Day	Hardin	McDonnell	Walz
Blood	DeBoer	Holdcroft	McKinney	Wayne
Bosn	DeKay	Hughes	Meyer	Wishart
Bostar	Dorn	Ibach	Moser	
Bostelman	Dungan	Jacobson	Murman	

Voting in the negative, 0.

Present and not voting, 3:

Cavanaugh, M.   Dover            Hunt

Excused and not voting, 3:

Brewer           Raybould       Slama

A constitutional majority having voted in the affirmative, the bill was declared passed and the title agreed to.

#### **LEGISLATIVE BILL 664.**

A BILL FOR AN ACT relating to public assistance; to amend sections 68-944, 68-945, and 68-946, Reissue Revised Statutes of Nebraska; to provide powers and duties for the state medicaid fraud control unit and the Attorney General under the False Medicaid Claims Act; to harmonize provisions; and to repeal the original sections.

Whereupon the President stated: "All provisions of law relative to procedure having been complied with, the question is, 'Shall the bill pass?' "

Voting in the affirmative, 45:

Aguilar	Brandt	Dungan	Ibach	Moser
Albrecht	Cavanaugh, J.	Erdman	Jacobson	Murman
Arch	Cavanaugh, M.	Fredrickson	Kauth	Riepe
Armendariz	Clements	Halloran	Linehan	Sanders
Ballard	Conrad	Hansen	Lippincott	Vargas
Blood	Day	Hardin	Lowe	von Gillern
Bosn	DeBoer	Holdcroft	McDonnell	Walz
Bostar	DeKay	Hughes	McKinney	Wayne
Bostelman	Dorn	Hunt	Meyer	Wishart

Voting in the negative, 0.

Present and not voting, 1:

Dover

Excused and not voting, 3:

Brewer      Raybould      Slama

A constitutional majority having voted in the affirmative, the bill was declared passed and the title agreed to.

#### PRESIDENT SIGNED

While the Legislature was in session and capable of transacting business, the President signed the following: LBs 1, 151, 94, 279, 461, 628, 78, 140, 140A, 146, 247, 252, 299e, 308, and 664.

#### CORRECTED COMMITTEE REPORT(S) Government, Military and Veterans Affairs

#### LEGISLATIVE BILL 624. Corrected amendment.

##### AM2402

1 1. Strike the original sections and insert the following new  
2 sections:  
3 Section 1. Section 81-3710, Revised Statutes Cumulative Supplement,  
4 2022, is amended to read:  
5 81-3710 (1) The Nebraska Tourism Commission is created. ~~The terms of~~  
6 ~~the members serving pursuant to subsection (2) of this section terminate~~  
7 ~~thirty days after August 24, 2017. The terms of the members serving~~  
8 ~~pursuant to subsection (3) of this section begin thirty days after August~~  
9 ~~24, 2017. (2) Until thirty days after August 24, 2017, the commission~~  
10 ~~shall consist of the following members: (a) One representative from the~~  
11 ~~Game and Parks Commission; (b) One representative from the Nebraska~~  
12 ~~Travel Association; (c) One representative from the Nebraska Hotel and~~  
13 ~~Motel Association; (d) One representative from a tourism attraction that~~  
14 ~~records at least two thousand out of state visitors per year; (e) One~~  
15 ~~representative from the Nebraska Association of Convention and Visitors~~  
16 ~~Bureaus; (f) One representative from the Western Nebraska Tourism~~  
17 ~~Coalition; (g) One representative who resides in eastern Nebraska and is~~  
18 ~~employed by a business that derives a majority of its revenue from out-~~  
19 ~~of state visitors; (h) One representative from the Central Nebraska~~  
20 ~~Tourism Partnership; and (i) One representative of a business that~~  
21 ~~derives a majority of its revenue from out of state visitors. (3)(a) The~~  
22 ~~Governor shall, within thirty days after August 24, 2017, appoint the~~  
23 ~~members of the commission to begin serving at such time, prior to~~  
24 ~~approval by the Legislature. The members of the commission shall consist~~  
25 ~~of the Director of Economic Development and twelve eleven residents of~~  
26 ~~the State of Nebraska appointed by the Governor, to include one member~~  
27 ~~representing a state chamber of commerce organized under the Nebraska~~  
1 ~~Nonprofit Corporation Act, and one member appointed from each of the~~  
2 ~~eleven districts described in subsection (2) of this section. The members~~  
3 ~~appointed by the Governor shall be subject to approval by the majority of~~  
4 ~~the members of the Legislature. The term of the member representing a~~  
5 ~~state chamber of commerce shall be four years, and the terms of the~~

6 ~~district members shall be as provided in subdivision (2)(b) of this~~  
7 ~~section. No appointed member may serve more than two successive terms.~~  
8 Four of the ~~district members~~ shall have professional, volunteer, or  
9 public service experience that contributes to the fiduciary and  
10 governance duties of the commission. Seven of the ~~district members~~ shall  
11 be affiliated with the tourism industry. ~~One member shall be appointed~~  
12 ~~from each of the eleven districts designated in subdivision (b) of this~~  
13 ~~subsection.~~  
14 ~~(2)(a) (b)~~ For purposes of this section, the state is hereby divided  
15 into eleven districts. The limits and designations of the eleven  
16 districts shall be as follows:  
17 (i) District No. 1. Douglas County;  
18 (ii) District No. 2. Lancaster County;  
19 (iii) District No. 3. The counties of Richardson, Pawnee, Nemaha,  
20 Johnson, Otoe, Gage, Saline, and Jefferson;  
21 (iv) District No. 4. The counties of Cass and Sarpy;  
22 (v) District No. 5. The counties of Saunders, Washington, Dodge,  
23 Colfax, Stanton, Cuming, Burt, Thurston, Wayne, Cedar, Dixon, and Dakota;  
24 (vi) District No. 6. The counties of Butler, Polk, Platte, Merrick,  
25 Nance, Boone, Madison, Pierce, Antelope, Knox, Holt, and Boyd;  
26 (vii) District No. 7. The counties of Thayer, Nuckolls, Webster,  
27 Adams, Clay, Fillmore, Seward, York, Hamilton, Franklin, and Harlan;  
28 (viii) District No. 8. The counties of Kearney, Phelps, Hall,  
29 Howard, Greeley, Wheeler, Buffalo, Sherman, Valley, and Garfield;  
30 (ix) District No. 9. The counties of Lincoln, Keya Paha, Rock,  
31 Brown, Loup, Blaine, Custer, Logan, McPherson, Arthur, Grant, Hooker,  
1 Thomas, and Cherry;  
2 (x) District No. 10. The counties of Furnas, Red Willow, Hitchcock,  
3 Dundy, Chase, Hayes, Frontier, Gosper, Dawson, Perkins, and Keith; and  
4 (xi) District No. 11. The counties of Deuel, Garden, Sheridan,  
5 Cheyenne, Morrill, Box Butte, Dawes, Sioux, Scotts Bluff, Banner, and  
6 Kimball.  
7 ~~(b) (e)~~ The Governor shall appoint members representing district  
8 numbers 1, 6, 8, and 11 to serve for terms ending April 1, 2019; members  
9 representing district numbers 2, 5, 7, and 10 to serve for terms ending  
10 April 1, 2021; and members representing district numbers 3, 4, and 9 to  
11 serve for terms ending April 1, 2023. The terms of their successors shall  
12 be four years. ~~The Governor shall appoint their successors with the~~  
13 ~~approval of the majority of the members of the Legislature. A person~~  
14 ~~appointed to serve pursuant to this subsection may serve only two~~  
15 ~~successive terms.~~  
16 Sec. 2. Original section 81-3710, Revised Statutes Cumulative  
17 Supplement, 2022, is repealed.

(Signed) Rita Sanders, Vice Chairperson

### ANNOUNCEMENT(S)

Priority designation(s) received:

Sanders - LR277CA

### GENERAL FILE

**LEGISLATIVE BILL 257.** Title read. Considered.

Advanced to Enrollment and Review Initial with 32 ayes, 0 nays, 11 present and not voting, and 6 excused and not voting.

**LEGISLATIVE BILL 144.** Title read. Considered.

Committee [AM778](#), found on page 747, First Session, 2023, was offered.

The committee amendment was adopted with 29 ayes, 0 nays, 14 present and not voting, and 6 excused and not voting.

Senator Brandt withdrew [AM229](#), found on page 482, First Session, 2023.

Advanced to Enrollment and Review Initial with 29 ayes, 0 nays, 14 present and not voting, and 6 excused and not voting.

**LEGISLATIVE BILL 716.** Title read. Considered.

Committee [AM271](#), found on page 749, First Session, 2023, was offered.

The committee amendment was adopted with 27 ayes, 0 nays, 14 present and not voting, and 8 excused and not voting.

Advanced to Enrollment and Review Initial with 30 ayes, 0 nays, 12 present and not voting, and 7 excused and not voting.

**LEGISLATIVE BILL 304.** Title read. Considered.

Advanced to Enrollment and Review Initial with 35 ayes, 0 nays, 9 present and not voting, and 5 excused and not voting.

**LEGISLATIVE BILL 569.** Title read. Considered.

Committee [AM971](#), found on page 1165, First Session, 2023, was offered.

The committee amendment was adopted with 35 ayes, 0 nays, 9 present and not voting, and 5 excused and not voting.

Advanced to Enrollment and Review Initial with 31 ayes, 0 nays, 14 present and not voting, and 4 excused and not voting.

#### **PRESENTED TO THE GOVERNOR**

Presented to the Governor on February 8, 2024, at 10:15 a.m. were the following: LBs 1, 151, 94, 279, 461, 628, 78, 140, 140A, 146, 247, 252, 299e, 308, and 664.

(Signed) Jamie Leishman  
Clerk of the Legislature's Office

**COMMITTEE REPORT(S)**  
Enrollment and Review

**LEGISLATIVE BILL 287.** Placed on Select File with amendment.

[ER52](#)

1 1. On page 1, strike beginning with "the" in line 1 through line 4  
2 and insert "law; to amend sections 2-3213, 2-3214, 16-202, 18-2518,  
3 25-1274, 32-564, 32-565, 32-613, 32-617, 32-630, 32-632, 32-1205,  
4 32-1301, 32-1304, 32-1308, 49-1499.03, 58-230, and 58-817, Reissue  
5 Revised Statutes of Nebraska, sections 31-727.02, 32-320.01, 32-330,  
6 32-404, 32-405, 32-552, 32-553, 32-606, 32-607, 32-608, 32-615, 32-716,  
7 32-802, 32-808.01, 32-903, 32-947, 32-950.01, 32-1203, 32-1303, 32-1305,  
8 32-1306, 32-1405, 32-1407, 32-1524, 32-1525, 70-663, 79-1218, and  
9 84-1411, Revised Statutes Cumulative Supplement, 2022, and sections  
10 32-101 and 32-318.01, Revised Statutes Supplement, 2023; to eliminate  
11 obsolete provisions relating to adjusting certain boundaries after the  
12 federal decennial census and charter amendment procedures for certain  
13 public power districts; to change provisions relating to remonstrance  
14 petitions in the sale and conveyance of real estate owned by a city of  
15 the first class; to change provisions relating to petition circulators,  
16 signers, sponsors, and deadlines; to change provisions relating to use of  
17 voter registration records, presentation of documentation for voting,  
18 applications to register to vote by mail or request a ballot to vote  
19 early by mail, requirements for political subdivisions to provide  
20 information to election officials, special elections, vacancies in  
21 office, candidate filing forms, name changes, voter registration, secure  
22 ballot drop-boxes, recall procedures, initiative and referendum  
23 procedures, and electioneering under the Election Act; to provide and  
24 change penalty provisions; to change provisions relating to conflicts of  
25 interest by certain officeholders and public employees; to change proof  
26 of publication requirements for legal notices and requirements for  
27 published notice and virtual conferencing under the Open Meetings Act; to  
1 harmonize provisions; to provide operative dates; to repeal the original  
2 sections; and to declare an emergency."

**LEGISLATIVE BILL 829.** Placed on Select File with amendment.

[ER50](#)

1 1. On page 1, line 3, after the semicolon insert "to provide an  
2 operative date;".

**LEGISLATIVE BILL 152.** Placed on Select File.

**LEGISLATIVE BILL 285.** Placed on Select File.

**LEGISLATIVE BILL 731.** Placed on Select File.

**LEGISLATIVE BILL 771.** Placed on Select File with amendment.

[ER51](#)

1 1. Strike the original sections and all amendments thereto and  
2 insert the following new sections:  
3 Section 1. Section 80-401, Revised Statutes Supplement, 2023, is  
4 amended to read:  
5 80-401 (1) There is hereby established a fund to be known as the  
6 Nebraska Veterans' Aid Fund. The Nebraska Investment Council is directed  
7 to purchase bonds or notes issued by the government of the United States  
8 or the State of Nebraska, or any county, school district, or municipality  
9 therein, with a face value of twelve million dollars, as of August 1,  
10 1984, to carry out sections 80-401 to 80-405 and to place them in the

11 custody and control of the State Treasurer of the State of Nebraska under  
12 the same conditions as other state money.

13 (2) Such fund shall be managed as follows: (a) When necessary to pay  
14 a premium for bonds for such fund, the amount of the premium shall be  
15 amortized over the term of the bonds from the interest received on such  
16 bonds; and (b) when bonds for such fund are purchased at a discount, the  
17 amount of the discount shall be used to purchase additional bonds, it  
18 being contemplated that the face amount of the bonds in such fund may in  
19 this manner aggregate in excess of twelve million dollars at some future  
20 time. Transfers may be made from the Nebraska Veterans' Aid Fund to the  
21 Veteran Cemetery Construction Fund at the direction of the Legislature  
22 until July 30, 2024. The State Treasurer shall transfer four million  
23 dollars from the Nebraska Veterans' Aid Fund to the Veteran Cemetery  
24 Construction Fund on July 15, 2023. The State Treasurer shall transfer  
25 four million dollars from the Nebraska Veterans' Aid Fund to the Veteran  
26 Cemetery Construction Fund on July 15, 2024.

27 (3) The interest on the Nebraska Veterans' Aid Fund, except so much  
1 as may be required for amortization of premium bond purchases as  
2 authorized in this section and so much as may be required to pay a pro  
3 rata share of the budget appropriated for the Nebraska Investment Council  
4 pursuant to section 72-1249.02, shall be paid to the Veterans' Aid Income  
5 Fund, which fund is hereby created. The Veterans' Aid Income Fund, when  
6 appropriated by the Legislature, shall be available to the Director of  
7 Veterans' Affairs for aid to needy veterans as authorized by law and for  
8 purposes of section 3 of this act.

9 (4) The Nebraska Investment Council shall manage the Nebraska  
10 Veterans' Aid Fund, with investment and reinvestment to be made in the  
11 same type securities authorized for investment of funds by the Nebraska  
12 Capital Expansion Act and the Nebraska State Funds Investment Act.

13 (5) The director shall advise the Nebraska Investment Council when  
14 amounts in the Veterans' Aid Income Fund are not immediately required  
15 pursuant to this section ~~for aid to needy veterans~~. The state investment  
16 officer shall invest such amounts available from the Veterans' Aid Income  
17 Fund in the same manner as investments of the Nebraska Veterans' Aid  
18 Fund, and the interest thereon shall also become a part of the Veterans'  
19 Aid Income Fund.

20 Sec. 2. Section 85-2701, Revised Statutes Cumulative Supplement,  
21 2022, is amended to read:

22 85-2701 Sections 85-2701 to 85-2705 and section 3 of this act shall  
23 be known and may be cited as the Veteran and Active Duty Supportive  
24 Postsecondary Institution Act.

25 Sec. 3. (1) The department shall implement and develop a pilot  
26 program to provide a grant to any qualifying postsecondary institution to  
27 assist the United States Defense POW/MIA Accounting Agency with  
28 accounting for United States servicemembers and civilians missing from  
29 designated past conflicts as such conflicts are determined by such  
30 federal agency. The department shall utilize available funding from the  
31 Veterans' Aid Income Fund to provide such grants and pay the costs of  
1 administering the pilot program.

2 (2) In order to be a qualifying postsecondary institution, the  
3 institution shall have (a) a partnership or service agreement with the  
4 United States Defense POW/MIA Accounting Agency to establish or expand  
5 undergraduate and graduate student internships to provide such assistance  
6 and (b) first received the Veteran and Active Duty Supportive designation  
7 under section 85-2703.

8 (3) On or before November 1, 2025, the director shall electronically  
9 submit a report to the Government, Military and Veterans Affairs  
10 Committee of the Legislature regarding the pilot program.

11 (4) It is the intent of the Legislature to appropriate two hundred  
12 thousand dollars from the Veterans' Aid Income Fund for FY2024-25 to the



13 department for purposes of this section.

14 Sec. 4. Original section 85-2701, Revised Statutes Cumulative  
15 Supplement, 2022, and section 80-401, Revised Statutes Supplement, 2023,  
16 are repealed.

17 Sec. 5. Since an emergency exists, this act takes effect when  
18 passed and approved according to law.

19 2. On page 1, strike lines 2 through 4 and insert "amend section  
20 85-2701, Revised Statutes Cumulative Supplement, 2022, and section  
21 80-401, Revised Statutes Supplement, 2023; to change provisions relating  
22 to the Veterans' Aid Income Fund; to provide for a postsecondary  
23 institution grant program under the Veteran and Active Duty Supportive  
24 Postsecondary Institution Act; to harmonize provisions; to repeal the  
25 original sections; and to declare an emergency."

**LEGISLATIVE BILL 147.** Placed on Select File with amendment.

ER49

1 1. Strike the original sections and insert the following new  
2 sections:

3 Section 1. Section 77-1736.06, Revised Statutes Supplement, 2023, is  
4 amended to read:

5 77-1736.06 The following procedure shall apply when making a  
6 property tax refund:

7 (1)(a) (H) Within thirty days of the entry of a final nonappealable  
8 order, an unprotested determination of a county assessor, an unappealed  
9 decision of a county board of equalization, or other final action  
10 requiring a refund of real or personal property taxes paid or, for  
11 property valued by the state, within thirty days of a recertification of  
12 value by the Property Tax Administrator pursuant to section 77-1775 or  
13 77-1775.01, the county assessor shall determine the amount of refund due  
14 the person entitled to the refund, certify that amount to the county  
15 treasurer, and send a copy of such certification to the person entitled  
16 to the refund.

17 (b) Within thirty days from the date the county assessor certifies  
18 the amount of the refund, the county treasurer shall notify each  
19 political subdivision, including any school district receiving a  
20 distribution pursuant to section 79-1073 and any land bank receiving real  
21 property taxes pursuant to subdivision (3)(a) of section 18-3411, of its  
22 respective share of the refund, except that for any political subdivision  
23 whose share of the refund is two hundred dollars or less, the county  
24 board may waive this notice requirement, and that for any political  
25 subdivision whose share of the refund is one thousand dollars or less,  
26 the governing body of the political subdivision may waive this notice  
27 requirement by notifying the county treasurer in writing. Notification  
1 shall be by (i) first-class mail, postage prepaid, to the last-known  
2 address of record of the political subdivision or (ii) electronic means  
3 if requested in writing by the governing body of the political  
4 subdivision.

5 (c) The county treasurer shall pay the refund from funds in his or  
6 her possession belonging to any political subdivision, including any  
7 school district receiving a distribution pursuant to section 79-1073 and  
8 any land bank receiving real property taxes pursuant to subdivision (3)  
9 (a) of section 18-3411, which received any part of the tax or penalty  
10 being refunded. If sufficient funds are not available, the county  
11 treasurer shall register the refund or portion thereof which remains  
12 unpaid as a claim against such political subdivision and shall issue the  
13 person entitled to the refund a receipt for the registration of the  
14 claim;

15 (2) The refund of a tax or penalty or the receipt for the  
16 registration of a claim made or issued pursuant to this section shall be  
17 satisfied in full as soon as practicable. If a receipt for the  
18 registration of a claim is given:

19 (a) The governing body of the political subdivision shall make

20 provisions in its next budget for the amount of such claim; or  
 21 (b) If mutually agreed to by the governing body of the political  
 22 subdivision and the person holding the receipt, such receipt shall be  
 23 applied to satisfy any tax levied or assessed by that political  
 24 subdivision which becomes due from the person holding the receipt until  
 25 the claim is satisfied in full;  
 26 (3) The county treasurer shall mail the refund or the receipt by  
 27 first-class mail, postage prepaid, to the last-known address of the  
 28 person entitled thereto. Multiple refunds to the same person may be  
 29 combined into one refund. If a refund is not claimed by June 1 of the  
 30 year following the year of mailing, the refund shall be canceled and the  
 31 resultant amount credited to the various funds originally charged;  
 1 (4) When the refund involves property valued by the state, the Tax  
 2 Commissioner shall be authorized to negotiate a settlement of the amount  
 3 of the refund or claim due pursuant to this section on behalf of the  
 4 political subdivision from which such refund or claim is due. Any  
 5 political subdivision which does not agree with the settlement terms as  
 6 negotiated may reject such terms, and the refund or claim due from the  
 7 political subdivision then shall be satisfied as set forth in this  
 8 section as if no such negotiation had occurred;  
 9 (5) In the event that the Legislature appropriates state funds to be  
 10 disbursed for the purposes of satisfying all or any portion of any refund  
 11 or claim, the Tax Commissioner shall order the county treasurer to  
 12 disburse such refund amounts directly to the persons entitled to the  
 13 refund in partial or total satisfaction of such persons' claims. The  
 14 county treasurer shall disburse such amounts within forty-five days after  
 15 receipt thereof;  
 16 (6) If all or any portion of the refund is reduced by way of  
 17 settlement or forgiveness by the person entitled to the refund, the  
 18 proportionate amount of the refund that was paid by an appropriation of  
 19 state funds shall be reimbursed by the county treasurer to the State  
 20 Treasurer within forty-five days after receipt of the settlement  
 21 agreement or receipt of the forgiven refund. The amount so reimbursed  
 22 shall be credited to the General Fund; and  
 23 (7) For any refund or claim due under this section, interest shall  
 24 accrue on the unpaid balance at the rate of fourteen percent beginning  
 25 thirty days after the date the county assessor certifies the amount of  
 26 refund based upon the final nonappealable order or other action approving  
 27 the refund.  
 28 Sec. 2. Original section 77-1736.06, Revised Statutes Supplement,  
 29 2023, is repealed.  
 30 2. On page 1, line 2, strike "77-1736.06, Revised Statutes  
 31 Cumulative Supplement, 2022;" and insert "77-1736.06, Revised Statutes  
 1 Supplement, 2023;".

**LEGISLATIVE BILL 218.** Placed on Select File.

**LEGISLATIVE BILL 218A.** Placed on Select File.

**LEGISLATIVE BILL 51.** Placed on Final Reading Second.

**LEGISLATIVE BILL 600A.** Placed on Final Reading.

(Signed) Beau Ballard, Chairperson

### RESOLUTION(S)

**LEGISLATIVE RESOLUTION 300.** Introduced by Dorn, 30; Aguilar, 35;  
 Arch, 14; Armendariz, 18; Ballard, 21; Blood, 3; Bosn, 25; Bostar, 29;  
 Bostelman, 23; Brandt, 32; Brewer, 43; Cavanaugh, J., 9; Cavanaugh, M., 6;  
 Clements, 2; Conrad, 46; Day, 49; DeBoer, 10; DeKay, 40; Dover, 19;

Dungan, 26; Fredrickson, 20; Hansen, 16; Hardin, 48; Holdcroft, 36; Hughes, 24; Hunt, 8; Ibach, 44; Jacobson, 42; Kauth, 31; Linehan, 39; Lippincott, 34; Lowe, 37; McDonnell, 5; McKinney, 11; Meyer, 41; Moser, 22; Murman, 38; Raybould, 28; Riepe, 12; Sanders, 45; Slama, 1; Vargas, 7; von Gillern, 4; Walz, 15; Wayne, 13; Wishart, 27.

WHEREAS, the National Conference of State Legislatures has provided fifty years of service dedicated to navigating complex issues within national, state, and territorial legislatures; and

WHEREAS, the National Conference of State Legislatures was founded in 1975 and evolved during the past half-century to become the premier organization solely dedicated to serving state and territorial legislators and legislative staff; and

WHEREAS, the National Conference of State Legislatures was created from the merger of three organizations that served or represented state legislatures and shared the belief that legislative service is one of democracy's worthiest pursuits; and

WHEREAS, the National Conference of State Legislatures is a bipartisan organization with three objectives: to advance the effectiveness, independence, and integrity of state legislatures; to foster interstate communication and cooperation; and to ensure states a strong and cohesive voice in the federal system; and

WHEREAS, the National Conference of State Legislatures strives to strengthen the bonds between America's state legislatures and the international community; and

WHEREAS, the National Conference of State Legislatures has facilitated the exchange of ideas, provided critical research and information, and encouraged a rigorous review of complex issues confronting communities, states, and the nation; and

WHEREAS, the National Conference of State Legislatures' fifty years of service dedicated to national, state, and territorial legislatures has earned the organization recognition and admiration.

NOW, THEREFORE, BE IT RESOLVED BY THE MEMBERS OF THE ONE HUNDRED EIGHTH LEGISLATURE OF NEBRASKA, SECOND SESSION:

1. That the Legislature recognizes and commends the National Conference of State Legislatures for its superb leadership and its commitment to the legislative institution.

2. That a copy of this resolution be sent to the National Conference of State Legislatures.

Laid over.

**NOTICE OF COMMITTEE HEARING(S)**

General Affairs  
Room 1510 1:30 PM

Tuesday, February 20, 2024

Zachary Cheek - Nebraska Arts Council  
 Jon Gross - Nebraska Arts Council  
 John (Chris) Stinson - State Racing and Gaming Commission  
 Bruce D. Bailey - Nebraska Liquor Control Commission  
 Clark Roush - Nebraska Arts Council  
 Jana Goranson - Nebraska Arts Council  
 Brian Botsford - Nebraska Arts Council  
 Cameron Arch - Nebraska Commission on Problem Gambling  
 Claudia Moore - Nebraska Commission on Problem Gambling  
 Kelly Lambert - Nebraska Commission on Problem Gambling  
 Lovell James Wright - Nebraska Arts Council

(Signed) John Lowe, Chairperson

Judiciary  
 Room 1113 1:30 PM

Thursday, February 15, 2024

LB1202  
 LB1222  
 LB1334  
 LB1089  
 LB1051  
 LB911  
 LB923

(Signed) Justin Wayne, Chairperson

#### GENERAL FILE

**LEGISLATIVE BILL 624.** Title read. Considered.

Committee [AM2402](#), found in this day's Journal, was offered.

The committee amendment was adopted with 35 ayes, 0 nays, 10 present and not voting, and 4 excused and not voting.

Senator McDonnell withdrew [AM688](#), found on page 709, First Session, 2023.

Advanced to Enrollment and Review Initial with 36 ayes, 0 nays, 9 present and not voting, and 4 excused and not voting.

**LEGISLATIVE BILL 139.** Title read. Considered.

Committee [AM1518](#), found on page 1338, First Session, 2023, was offered.

Senator Brandt offered the following amendment to the committee amendment:

[FA212](#)

Amend Committee Amendment 1518 by striking on page 1, line 19 "2023" and insert "2024" and strike "2024" and insert "2025"; and on line 21, strike "2024" and insert "2025."

The Brandt amendment, to the committee amendment, was adopted with 31 ayes, 0 nays, 12 present and not voting, and 6 excused and not voting.

The committee amendment, as amended, was adopted with 31 ayes, 0 nays, 12 present and not voting, and 6 excused and not voting.

Advanced to Enrollment and Review Initial with 33 ayes, 0 nays, 10 present and not voting, and 6 excused and not voting.

**LEGISLATIVE BILL 854.** Title read. Considered.

Advanced to Enrollment and Review Initial with 35 ayes, 0 nays, 8 present and not voting, and 6 excused and not voting.

**LEGISLATIVE BILL 847.** Title read. Considered.

Advanced to Enrollment and Review Initial with 34 ayes, 0 nays, 9 present and not voting, and 6 excused and not voting.

**LEGISLATIVE BILL 848.** Title read. Considered.

Advanced to Enrollment and Review Initial with 35 ayes, 0 nays, 8 present and not voting, and 6 excused and not voting.

**LEGISLATIVE BILL 936.** Title read. Considered.

Advanced to Enrollment and Review Initial with 35 ayes, 0 nays, 8 present and not voting, and 6 excused and not voting.

**LEGISLATIVE BILL 940.** Title read. Considered.

Advanced to Enrollment and Review Initial with 33 ayes, 0 nays, 10 present and not voting, and 6 excused and not voting.

**LEGISLATIVE BILL 1102.** Title read. Considered.

Advanced to Enrollment and Review Initial with 36 ayes, 0 nays, 7 present and not voting, and 6 excused and not voting.

**LEGISLATIVE BILL 938.** Title read. Considered.

Committee [AM2214](#), found on page 586, was offered.

The committee amendment was adopted with 38 ayes, 0 nays, 5 present and not voting, and 6 excused and not voting.

Advanced to Enrollment and Review Initial with 37 ayes, 0 nays, 6 present and not voting, and 6 excused and not voting.

**MOTION(S) - Suspend Rules**

Senator Wayne offered the following motion to [LB922](#):

[MO1184](#)

Suspend Rule 3, Sec. 14, to allow the cancellation of the public hearing currently scheduled for February 14 before the Judiciary Committee.

The Wayne motion to suspend the rules prevailed with 38 ayes, 0 nays, 5 present and not voting, and 6 excused and not voting.

**NOTICE OF COMMITTEE HEARING(S)**

Judiciary  
Room 1113 1:30 PM

Wednesday, February 14, 2024

LB922 (cancel)

(Signed) Justin Wayne, Chairperson

**MOTION(S) - Suspend Rules**

Senator Linehan offered the following motion to [LB1374](#):

[MO1185](#)

Suspend Rule 3, Sec. 14, to allow less than seven days' notice to schedule LB1374 for hearing on February 14.

The Linehan motion to suspend the rules prevailed with 34 ayes, 0 nays, 9 present and not voting, and 6 excused and not voting.

**NOTICE OF COMMITTEE HEARING(S)**

Revenue  
Room 1524 1:30 PM

Wednesday, February 14, 2024

LB1374

(Signed) Lou Ann Linehan, Chairperson

**COMMITTEE REPORT(S)**

General Affairs

**LEGISLATIVE BILL 685.** Placed on General File with amendment.

[AM2382](#) is available in the Bill Room.

(Signed) John Lowe, Chairperson

**RESOLUTION(S)****LEGISLATIVE RESOLUTION 301.** Introduced by Lowe, 37.

WHEREAS, Nebraska and Taiwan have participated in a sister-state relationship since 1983; and

WHEREAS, Nebraska and Taiwan share the same values of freedom, democracy, rule of law, and respect for human dignity; and

WHEREAS, Nebraska and Taiwan have enjoyed a mutually beneficial bilateral trade relationship with Taiwan ranking as Nebraska's sixth largest export destination in 2021; and

WHEREAS, Taiwan is a major global trading partner for the United States and is a major export market for American agricultural products; and

WHEREAS, negotiations for a fair and reciprocal bilateral trade agreement between Taiwan and the United States are an important step toward further strengthening of bilateral trade and mutual investment between Nebraska and Taiwan; and

WHEREAS, this year marks the forty-fifth anniversary of the Taiwan Relations Act, Public Law 96-8, which built a strong foundation for United States - Taiwan ties and assures the continuation of commercial, cultural, and other relations between the two countries.

NOW, THEREFORE, BE IT RESOLVED BY THE MEMBERS OF THE ONE HUNDRED EIGHTH LEGISLATURE OF NEBRASKA, SECOND SESSION:

1. That Nebraska supports Taiwan's vibrant democracy and celebrates the forty-first anniversary of Nebraska's sister-state relationship with Taiwan.

2. That the Legislature acknowledges the rich history of friendship and welcomes strengthening economic and trade relations between Nebraska and Taiwan.

Laid over.

**AMENDMENT(S) - Print in Journal**

Senator Erdman filed the following amendment to [LB1067](#):

[AM2405](#)

1 1. Strike original sections 8 to 12 and insert the following new

2 sections:

3 Sec. 8. Section 77-2004, Revised Statutes Cumulative Supplement,

4 2022, is amended to read:

5 77-2004 (1) In the case of a father, mother, grandfather,

6 grandmother, brother, sister, son, daughter, child or children legally

7 adopted as such in conformity with the laws of the state where adopted,

8 any lineal descendant, any lineal descendant legally adopted as such in

9 conformity with the laws of the state where adopted, any person to whom

10 the deceased for not less than ten years prior to death stood in the

11 acknowledged relation of a parent, or the spouse or surviving spouse of

12 any such persons, the rate of tax shall be:

13 (a) For decedents dying prior to January 1, 2023, one percent of the

14 clear market value of the property received by each person in excess of

15 forty thousand dollars; ~~and~~

16 (b) For decedents dying on or after January 1, 2023, and before

17 January 1, 2025, one percent of the clear market value of the property

18 received by each person in excess of one hundred thousand dollars; ~~and~~ -

19 ~~(c) For decedents dying on or after January 1, 2025, zero percent.~~

20 (2) Any interest in property, including any interest acquired in the  
21 manner set forth in section 77-2002, which may be valued at a sum less  
22 than or equal to the applicable exempt amount under subsection (1) of  
23 this section shall not be subject to tax. In addition the homestead  
24 allowance, exempt property, and family maintenance allowance shall not be  
25 subject to tax. Interests passing to the surviving spouse by will, in the  
26 manner set forth in section 77-2002, or in any other manner shall not be  
27 subject to tax. Any interest passing to a person described in subsection  
1 (1) of this section who is under twenty-two years of age shall not be  
2 subject to tax.

3 Sec. 9. Section 77-2005, Revised Statutes Cumulative Supplement,  
4 2022, is amended to read:

5 77-2005 (1) In the case of an uncle, aunt, niece, or nephew related  
6 to the deceased by blood or legal adoption, or other lineal descendant of  
7 the same, or the spouse or surviving spouse of any of such persons, the  
8 rate of tax shall be:

9 (a) For decedents dying prior to January 1, 2023, thirteen percent  
10 of the clear market value of the property received by each person in  
11 excess of fifteen thousand dollars; ~~and~~

12 (b) For decedents dying on or after January 1, 2023, and before  
13 January 1, 2025, eleven percent of the clear market value of the property  
14 received by each person in excess of forty thousand dollars; ~~and~~ -

15 ~~(c) For decedents dying on or after January 1, 2025, zero percent.~~

16 (2) If the clear market value of the beneficial interest is less  
17 than or equal to the applicable exempt amount under subsection (1) of  
18 this section, it shall not be subject to tax. In addition, any interest  
19 passing to a person described in subsection (1) of this section who is  
20 under twenty-two years of age shall not be subject to tax.

21 Sec. 10. Section 77-2006, Revised Statutes Cumulative Supplement,  
22 2022, is amended to read:

23 77-2006 (1) In all other cases the rate of tax shall be:

24 (a) For decedents dying prior to January 1, 2023, eighteen percent  
25 of the clear market value of the beneficial interests received by each  
26 person in excess of ten thousand dollars; ~~and~~

27 (b) For decedents dying on or after January 1, 2023, and before  
28 January 1, 2025, fifteen percent of the clear market value of the  
29 beneficial interests received by each person in excess of twenty-five  
30 thousand dollars; ~~and~~ -

31 ~~(c) For decedents dying on or after January 1, 2025, zero percent.~~

1 (2) If the clear market value of the beneficial interest is less  
2 than or equal to the applicable exempt amount under subsection (1) of  
3 this section, it shall not be subject to any tax. In addition, any  
4 interest passing to a person who is under twenty-two years of age shall  
5 not be subject to tax.

6 Sec. 11. Section 77-2015, Revised Statutes Supplement, 2023, is  
7 amended to read:

8 77-2015 ~~(1)(a) (†)~~ Each petitioner in a proceeding to determine  
9 inheritance tax shall, upon the entry of an order determining inheritance  
10 tax, if any, submit a report regarding inheritance taxes to the county  
11 treasurer of ~~each~~ the county in which the inheritance tax is owed  
12 ~~determination was conducted. If such reported inheritance taxes are~~  
13 ~~changed or amended, the petitioner shall submit an amended report~~  
14 ~~regarding such changed or amended inheritance taxes to the county~~  
15 ~~treasurer of each county in which the inheritance taxes were changed or~~  
16 ~~amended. Such report or amended report shall be required for any decedent~~  
17 ~~dying prior to January 1, 2025. No inheritance tax may be paid or~~  
18 ~~refunded before the report or amended report, if required, is submitted.~~  
19 ~~In the event of noncompliance by the petitioner, the county treasurer or~~  
20 ~~county attorney of the county in which inheritance tax is owed may~~  
21 ~~complete the form in place of the petitioner.~~

22 (b) Until June 30, 2024, ~~the~~ The report or amended report shall be  
23 submitted on a form prescribed by the Department of Revenue and shall



24 include the following information:

25 (i) ~~(a)~~ The amount of inheritance tax revenue generated under  
26 section 77-2004 and the number of persons receiving property that was  
27 subject to tax under section 77-2004 and on which inheritance tax was  
28 assessed;

29 (ii) ~~(b)~~ The amount of inheritance tax revenue generated under  
30 section 77-2005 and the number of persons receiving property that was  
31 subject to tax under section 77-2005 and on which inheritance tax was  
1 assessed;

2 (iii) ~~(c)~~ The amount of inheritance tax revenue generated under  
3 section 77-2006 and the number of persons receiving property that was  
4 subject to tax under section 77-2006 and on which inheritance tax was  
5 assessed; and

6 (iv) ~~(d)~~ The number of persons who do not reside in this state and  
7 who received any property that was subject to tax under section 77-2004,  
8 77-2005, or 77-2006 and on which inheritance tax was assessed.

9 (c) ~~Beginning July 1, 2024, the report or amended report shall be~~  
10 ~~submitted on a form prescribed by the Department of Revenue and shall~~  
11 ~~include the following information:~~

12 (i) ~~The amount of inheritance tax paid under section 77-2004 and the~~  
13 ~~number of persons receiving property that was subject to tax under~~  
14 ~~section 77-2004 and on which inheritance tax was assessed;~~

15 (ii) ~~The amount of inheritance tax paid under section 77-2005 and~~  
16 ~~the number of persons receiving property that was subject to tax under~~  
17 ~~section 77-2005 and on which inheritance tax was assessed;~~

18 (iii) ~~The amount of inheritance tax paid under section 77-2006 and~~  
19 ~~the number of persons receiving property that was subject to tax under~~  
20 ~~section 77-2006 and on which inheritance tax was assessed; and~~

21 (iv) ~~The number of persons who do not reside in this state and who~~  
22 ~~received any property that was subject to tax under section 77-2004,~~  
23 ~~77-2005, or 77-2006 and on which inheritance tax was assessed.~~

24 (2)(a) ~~(2)~~ The county treasurer of each county shall compile and  
25 submit a report regarding inheritance taxes generated from January 1,  
26 2023, through June 30, 2023, to the Department of Revenue on or before  
27 August 1, 2023. ~~The Beginning July 1, 2023, the county treasurer of each~~

28 ~~county shall compile and submit a report regarding annual inheritance~~  
29 ~~taxes generated from July 1, 2023, of each year through June 30, 2024 of~~  
30 ~~the next year, to the Department of Revenue on or before August 1, 2024.~~

31 ~~Beginning July 1, 2024, the county treasurer of each county shall compile~~  
1 ~~and submit a report regarding annual inheritance taxes paid from July 1~~  
2 ~~of each year through June 30 of the next year, to the Department of~~

3 ~~Revenue on or before August 1, 2025, and on or before August 1 of each~~  
4 ~~year thereafter through the year 2026.~~

5 (b) ~~Until June 30, 2024, the~~ The reports shall be submitted on a  
6 form prescribed by the Department of Revenue and shall include the  
7 following information:

8 (i) ~~(a)~~ The amount of inheritance tax revenue generated under  
9 section 77-2004 and the number of persons receiving property that was  
10 subject to tax under section 77-2004 and on which inheritance tax was  
11 assessed;

12 (ii) ~~(b)~~ The amount of inheritance tax revenue generated under  
13 section 77-2005 and the number of persons receiving property that was  
14 subject to tax under section 77-2005 and on which inheritance tax was  
15 assessed;

16 (iii) ~~(c)~~ The amount of inheritance tax revenue generated under  
17 section 77-2006 and the number of persons receiving property that was  
18 subject to tax under section 77-2006 and on which inheritance tax was  
19 assessed; and

20 (iv) ~~(d)~~ The number of persons who do not reside in this state and  
21 who received any property that was subject to tax under section 77-2004,  
22 77-2005, or 77-2006 and on which inheritance tax was assessed.

23 (c) ~~Beginning July 1, 2024, the reports shall be submitted on a form~~  
24 ~~prescribed by the Department of Revenue and shall include the following~~  
25 ~~information:~~

26 (i) The amount of inheritance tax paid under section 77-2004 and the  
 27 number of persons receiving property that was subject to tax under  
 28 section 77-2004 and on which inheritance tax was assessed;  
 29 (ii) The amount of inheritance tax paid under section 77-2005 and  
 30 the number of persons receiving property that was subject to tax under  
 31 section 77-2005 and on which inheritance tax was assessed;  
 1 (iii) The amount of inheritance tax paid under section 77-2006 and  
 2 the number of persons receiving property that was subject to tax under  
 3 section 77-2006 and on which inheritance tax was assessed; and  
 4 (iv) The number of persons who do not reside in this state and who  
 5 received any property that was subject to tax under section 77-2004,  
 6 77-2005, or 77-2006 and on which inheritance tax was assessed.  
 7 (3) On or before September 1, 2023, and on or before September 1 of  
 8 each year thereafter through the year 2026, the Department of Revenue  
 9 shall compile and aggregate such treasurer reports received from each  
 10 county and make each county report and a statewide aggregate of such  
 11 county reports available to the public on the Department of Revenue's  
 12 website.  
 13 2. Renumber the remaining sections and correct the repealer  
 14 accordingly.

### **UNANIMOUS CONSENT - Add Cointroducer(s)**

Unanimous consent to add Senator(s) as cointroducer(s). No objections. So ordered.

Senator Bosn name added to LB832.  
 Senator M. Cavanaugh name added to LB857.  
 Senator DeBoer name added to LB933.  
 Senator Dungan name added to LB1047.  
 Senator Hardin name added to LB1178.

### **VISITOR(S)**

Visitors to the Chamber were Julie Jacobson, North Platte; students from Oakdale Elementary, Omaha; students from Westbrook Elementary, Omaha; students, teachers, and sponsors from Lincoln High School, Lincoln.

The Doctor of the Day was Dr. Dave Hoelting of Pender.

### **ADJOURNMENT**

At 11:58 a.m., on a motion by Senator Linehan, the Legislature adjourned until 10:00 a.m., Monday, February 12, 2024.

Brandon Metzler  
 Clerk of the Legislature