

AMENDMENTS TO LB1253

Introduced by Bostar, 29.

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

3 **Section 1.** Section 77-1837.01, Revised Statutes Cumulative
4 Supplement, 2024, is amended to read:

5 77-1837.01 (1) Except as otherwise provided in subsections (2)
6 through (4) and ~~(3)~~ of this section, the laws in effect on the date of
7 the issuance of a tax sale certificate govern all matters related to tax
8 deed proceedings, including noticing and application, and foreclosure
9 proceedings. Changes in law shall not apply retroactively with regard to
10 the tax sale certificates previously issued.

11 (2) Tax sale certificates sold and issued between January 1, 2010,
12 and December 31, 2016, shall be governed by the laws and statutes that
13 were in effect on December 31, 2009, with regard to all matters relating
14 to tax deed proceedings, including noticing and application, and
15 foreclosure proceedings.

16 (3) Tax sale certificates sold and issued between January 1, 2017,
17 and September 7, 2019, shall be governed by the laws and statutes that
18 are in effect on September 7, 2019, with regard to all matters relating
19 to tax deed proceedings, including noticing and application, and
20 foreclosure proceedings.

21 (4) Tax sale certificates that are foreclosed upon, regardless of
22 date of issuance, shall be governed by section 77-1909, as such section
23 was in effect on May 7, 2025, with regard to the matters addressed in
24 such section.

25 **Sec. 2.** Original section 77-1837.01, Revised Statutes Cumulative
26 Supplement, 2024, is repealed.

27 **Sec. 3.** Since an emergency exists, this act takes effect when

1 passed and approved according to law.