

AMENDMENTS TO LB1096

Introduced by Bostar, 29.

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

3           **Section 1.** Sections 1 to 5 of this act shall be known and may be  
4 cited as the Preventing Lethal Agricultural and National Threats Act.

5           **Sec. 2.** For purposes of the Preventing Lethal Agricultural and  
6 National Threats Act:

7           (1) Department means the Department of Agriculture; and

8           (2) High-risk agricultural pathogen or pest means:

9           (a) Any disease or pest included in the list of diseases or pests of  
10 concern, as such list existed on January 1, 2026, established by the  
11 Animal and Plant Health Inspection Service of the United States  
12 Department of Agriculture pursuant to 7 U.S.C. 8914; and

13           (b) Any agent, toxin, or organism designated under section 5 of this  
14 act as a high-risk agricultural pathogen or pest.

15           **Sec. 3.** (1) Except as otherwise provided in this section, no person  
16 shall:

17           (a) Knowingly import a high-risk agricultural pathogen or pest into  
18 this state; or

19           (b) Import a high-risk agricultural pathogen or pest into this state  
20 with a conscious disregard of a substantial or unjustifiable risk that  
21 the high-risk agricultural pathogen or pest could cause significant harm  
22 to crops, livestock, or agricultural ecosystems.

23           (2) A person may import a high-risk agricultural pathogen or pest  
24 into this state if such person possesses a permit or authorization for  
25 such importation from the department.

26           **Sec. 4.** (1) Except as otherwise provided in this section, a  
27 violation of section 3 of this act is a Class III felony.

1       (2) A violation of section 3 of this act is a Class IIA felony if  
2 the violation:

3       (a) Involves concealment of the origin of a high-risk agricultural  
4 pathogen or pest;

5       (b) Is committed by a person acting on behalf of, or funded by, a  
6 foreign government; or

7       (c) Results in actual economic damage exceeding one million dollars.

8       **Sec. 5.** (1) The department may adopt and promulgate rules and  
9 regulations that designate any agent, toxin, or organism as a high-risk  
10 agricultural pathogen or pest if such agent, toxin, or organism is  
11 capable of causing significant harm to crops, livestock, or agricultural  
12 ecosystems.

13       (2) The department may adopt and promulgate rules and regulations to  
14 carry out the Preventing Lethal Agricultural and National Threats Act.

15       **Sec. 6.** (1) For purposes of this section:

16       (a) Company means a for-profit sole proprietorship, organization,  
17 association, corporation, partnership, joint venture, limited  
18 partnership, limited liability partnership, or limited liability company,  
19 including a wholly owned subsidiary, majority owned subsidiary, parent  
20 company, or affiliate of those entities or business associations that  
21 exists to make a profit;

22       (b) Critical infrastructure means the 911 system, a communication  
23 infrastructure system, a cybersecurity system, a high voltage electric  
24 grid, a hazardous waste treatment system, or a water treatment facility;

25       (c) Cybersecurity means the measures taken to protect a computer,  
26 computer network, computer system, or other technology infrastructure  
27 against unauthorized use or access;

28       (d) Foreign adversary means those countries listed in 15 C.F.R.  
29 791.4, as such regulation existed on January 1, 2026;

30       (e) Foreign principal means:

31       (i) The government or any official of the government of a foreign

1 adversary;

2 (ii) A political party of a foreign adversary or a member of such  
3 political party or any subdivision of such political party;

4 (iii)(A) A partnership, an association, a corporation, an  
5 organization, or any other combination of persons organized under the  
6 laws of or having its principal place of business in a foreign adversary;

7 (B) A subsidiary of an entity described in subdivision (1)(e)(iii)  
8 (A) of this section; or

9 (C) An entity owned or controlled wholly or in part by any person,  
10 entity, or collection of persons or entities described in subdivision (1)  
11 (e)(iii)(A) or (B) of this section;

12 (iv) Any person who is domiciled in a foreign adversary and is not a  
13 citizen or lawful permanent resident of the United States; and

14 (v) Any person, entity, or collection of persons or entities  
15 described in subdivisions (1)(e)(i) through (iv) of this section having a  
16 controlling interest in a partnership, association, corporation,  
17 organization, trust, or any other legal entity or subsidiary formed for  
18 the purpose of owning real property; and

19 (f) Governmental entity means any agency, department, board,  
20 commission, or political subdivision of the state that owns, operates,  
21 manages, or provides oversight for critical infrastructure.

22 (2)(a) A company or other entity constructing, repairing, operating,  
23 or otherwise having significant access to critical infrastructure shall  
24 not enter into a contract or other agreement relating to critical  
25 infrastructure in this state with a foreign principal if the agreement  
26 would allow the foreign principal to directly or remotely access or  
27 control critical infrastructure in this state.

28 (b) A governmental entity shall not enter into a contract or other  
29 agreement relating to critical infrastructure in this state with a  
30 company that is a foreign principal if the agreement would allow the  
31 foreign principal to directly or remotely access or control critical

1 infrastructure in this state.

2 (c) Notwithstanding subdivisions (2)(a) and (b) of this section, a  
3 company or other entity may enter into a contract or agreement relating  
4 to critical infrastructure with a foreign principal if all of the  
5 following apply:

6 (i) There is no other reasonable option for addressing the need  
7 relevant to state critical infrastructure; and

8 (ii) Not entering into such contract or agreement would pose a  
9 greater threat to the state than the threat associated with entering into  
10 the contract.

11 **Sec. 7.** Section 77-3,114, Revised Statutes Supplement, 2025, is  
12 amended to read:

13 77-3,114 (1) For purposes of this section:

14 (a) Company means any corporation, partnership, association,  
15 organization, or other combination of persons;

16 (b) Foreign adversary means those countries listed in 15 C.F.R.  
17 791.4, as such regulation existed on April 1, 2025;

18 (c) Foreign adversarial company means a company that:

19 (i) Is organized under the laws of a foreign adversary;

20 (ii) Has its principal place of business within a foreign adversary;

21 (iii) Is owned in whole or in part, operated, or controlled,  
22 directly or indirectly, by the government of a foreign adversary; or

23 (iv) Is a direct or indirect subsidiary or parent of any company  
24 otherwise described in subdivisions (1)(c)(i), (ii), or (iii) subdivision  
25 (1)(e) of this section; and

26 (d) Government of a foreign adversary means any person or group of  
27 persons exercising sovereign de facto or de jure political jurisdiction  
28 over any foreign adversary, or over any part of such country, and  
29 includes any subdivision of any such group and any group or agency to  
30 which such sovereign de facto or de jure authority or functions are  
31 directly or indirectly delegated. Such term shall include any faction or

1 body of insurgents within a country assuming to exercise governmental  
2 authority whether such faction or body of insurgents has or has not been  
3 recognized by the United States; -

4 (e) Group of companies means each person that is or would otherwise  
5 be a member of the same unitary group; and

6 (f) Any other term in this section shall have the same meaning as  
7 used in the Nebraska Revenue Act of 1967.

8 (2) A foreign adversarial company shall be ineligible to receive any  
9 benefits under an incentive program of the State of Nebraska, including  
10 under:

11 (a) The Beginning Farmer Tax Credit Act;

12 (b) The Imagine Nebraska Act;

13 (c) The Nebraska Advantage Microenterprise Tax Credit Act;

14 (d) The Nebraska Advantage Research and Development Act;

15 (e) The Nebraska Advantage Rural Development Act;

16 (f) The Nebraska Job Creation and Mainstreet Revitalization Act;

17 (g) The New Markets Job Growth Investment Act;

18 (h) The Urban Redevelopment Act; and

19 (i) Any other tax or other incentive program created by legislative  
20 or executive action for the purpose of recruitment or retention of  
21 businesses in Nebraska.

22 (3) Any company that is not a foreign adversarial company shall only  
23 use benefits against income taxes of the members of the same group of  
24 companies that are not foreign adversarial companies. The tax liability  
25 attributable to members of the unitary group that are foreign adversarial  
26 companies shall be determined using the apportionment formula used to  
27 determine the amount of tax due.

28 **Sec. 8.** Section 77-27,187.02, Revised Statutes Supplement, 2025, is  
29 amended to read:

30 77-27,187.02 (1) To earn the incentives set forth in the Nebraska  
31 Advantage Rural Development Act, the taxpayer shall file an application

1 for an agreement with the Tax Commissioner. There shall be no new  
2 applications for incentives filed under this section after December 31,  
3 2027.

4 (2) The application shall contain:

5 (a) A written statement describing the full expected employment or  
6 type of livestock production and the investment amount for a qualified  
7 business, as described in section 77-27,189, in this state;

8 (b) Sufficient documents, plans, and specifications as required by  
9 the Tax Commissioner to support the plan and to define a project; and

10 (c) An application fee of (i) one hundred dollars for an investment  
11 amount of less than twenty-five thousand dollars, (ii) two hundred fifty  
12 dollars for an investment amount of at least twenty-five thousand dollars  
13 but less than fifty thousand dollars, and (iii) five hundred dollars for  
14 an investment amount of fifty thousand dollars or more. The fee shall be  
15 remitted to the State Treasurer for credit to the Nebraska Incentives  
16 Fund. The application and all supporting information shall be  
17 confidential except for the name of the taxpayer, the location of the  
18 project, and the amounts of increased employment or investment.

19 (3)(a) The Tax Commissioner shall approve the application and  
20 authorize the total amount of credits expected to be earned as a result  
21 of the project if he or she is satisfied that the plan in the application  
22 defines a project that (i) meets the requirements established in section  
23 77-27,188 and such requirements will be reached within the required time  
24 period and (ii) for projects other than livestock modernization or  
25 expansion projects, is located in an eligible county, city, or village.

26 (b) For applications filed in calendar year 2016 and each year  
27 thereafter, the Tax Commissioner shall not approve further applications  
28 from applicants described in subsection (1) of section 77-27,188 once the  
29 expected credits from approved projects in this category total: For  
30 calendar years 2016 through 2022, one million dollars; for calendar years  
31 2023 through 2025, two million dollars; and for calendar year 2026 and

1 each calendar year thereafter, one million dollars. For applications  
2 filed in calendar year 2016 and each year thereafter, the Tax  
3 Commissioner shall not approve further applications from applicants  
4 described in subsection (2) of section 77-27,188 once the expected  
5 credits from approved projects in this category total: For calendar year  
6 2016, five hundred thousand dollars; for calendar years 2017 and 2018,  
7 seven hundred fifty thousand dollars; for calendar years 2019, 2020, and  
8 2021, one million dollars; for calendar years 2022 through 2024, ten  
9 million dollars; for calendar year 2025, seven million five hundred  
10 thousand dollars; and for calendar year 2026 and each calendar year  
11 thereafter, one million dollars. Four hundred dollars of the application  
12 fee shall be refunded to the applicant if the application is not approved  
13 because the expected credits from approved projects exceed such amounts.

14 (c) Applications for benefits shall be considered separately and in  
15 the order in which they are received for the categories represented by  
16 subsections (1) and (2) of section 77-27,188.

17 (d) Applications shall be filed by November 1 and shall be complete  
18 by December 1 of each calendar year. Any application that is filed after  
19 November 1 or that is not complete on December 1 shall be considered to  
20 be filed during the following calendar year.

21 (4) After approval, the taxpayer and the Tax Commissioner shall  
22 enter into a written agreement. The taxpayer shall agree to complete the  
23 project, and the Tax Commissioner, on behalf of the State of Nebraska,  
24 shall designate the approved plans of the taxpayer as a project and, in  
25 consideration of the taxpayer's agreement, agree to allow the taxpayer to  
26 use the incentives contained in the Nebraska Advantage Rural Development  
27 Act up to the total amount that were authorized by the Tax Commissioner  
28 at the time of approval. The application, and all supporting  
29 documentation, to the extent approved, shall be considered a part of the  
30 agreement. The agreement shall state:

31 (a) The levels of employment and investment required by the act for

1 the project;

2 (b) The time period under the act in which the required level must  
3 be met;

4 (c) The documentation the taxpayer will need to supply when claiming  
5 an incentive under the act;

6 (d) The date the application was filed; and

7 (e) The maximum amount of credits authorized.

8 (5) No incentives shall be given to a foreign adversarial company as  
9 defined in section 77-3,114.

10 **Sec. 9.** Section 77-5723, Revised Statutes Cumulative Supplement,  
11 2024, is amended to read:

12 77-5723 (1) In order to utilize the incentives set forth in the  
13 Nebraska Advantage Act, the taxpayer shall file an application, on a form  
14 developed by the Tax Commissioner, requesting an agreement with the Tax  
15 Commissioner.

16 (2) The application shall contain:

17 (a) A written statement describing the plan of employment and  
18 investment for a qualified business in this state;

19 (b) Sufficient documents, plans, and specifications as required by  
20 the Tax Commissioner to support the plan and to define a project;

21 (c) If more than one location within this state is involved,  
22 sufficient documentation to show that the employment and investment at  
23 different locations are interdependent parts of the plan. A headquarters  
24 shall be presumed to be interdependent with each other location directly  
25 controlled by such headquarters. A showing that the parts of the plan  
26 would be considered parts of a unitary business for corporate income tax  
27 purposes shall not be sufficient to show interdependence for the purposes  
28 of this subdivision;

29 (d) A nonrefundable application fee of one thousand dollars for a  
30 tier 1 project, two thousand five hundred dollars for a tier 2, tier 3,  
31 or tier 5 project, five thousand dollars for a tier 4 project, and ten

1 thousand dollars for a tier 6 project. The fee shall be credited to the  
2 Nebraska Incentives Fund; and

3 (e) A timetable showing the expected sales tax refunds and what year  
4 they are expected to be claimed. The timetable shall include both direct  
5 refunds due to investment and credits taken as sales tax refunds as  
6 accurately as possible.

7 The application and all supporting information shall be confidential  
8 except for the name of the taxpayer, the location of the project, the  
9 amounts of increased employment and investment, and the information  
10 required to be reported by sections 77-5731 and 77-5734.

11 (3) An application must be complete to establish the date of the  
12 application. An application shall be considered complete once it contains  
13 the items listed in subsection (2) of this section, regardless of the Tax  
14 Commissioner's additional needs pertaining to information or  
15 clarification in order to approve or not approve the application.

16 (4) Once satisfied that the plan in the application defines a  
17 project consistent with the purposes stated in the Nebraska Advantage Act  
18 in one or more qualified business activities within this state, that the  
19 taxpayer and the plan will qualify for benefits under the act, and that  
20 the required levels of employment and investment for the project will be  
21 met within the applicable time period prescribed in this subsection, the  
22 Tax Commissioner shall approve the application. For a tier 6 project  
23 submitted and approved by the Tax Commissioner prior to December 1, 2020,  
24 or for any tier 1 or tier 3 project, the required levels of employment  
25 and investment shall be met prior to the end of the fourth year after the  
26 year in which the application was submitted. For a tier 6 project  
27 submitted and approved by the Tax Commissioner on or after December 1,  
28 2020, or for any tier 2, tier 4, or tier 5 project, the required levels  
29 of employment and investment shall be met prior to the end of the sixth  
30 year after the year in which the application was submitted. For a tier 5  
31 project that is sequential to a tier 2 large data center project, the

1 required level of investment shall be met prior to the end of the fourth  
2 year after the expiration of the tier 2 large data center project  
3 entitlement period relating to sales tax exemptions.

4 (5) The Tax Commissioner shall make his or her determination to  
5 approve or not approve an application within one hundred eighty days  
6 after the date of the application. If the Tax Commissioner requests, by  
7 mail or by electronic means, additional information or clarification from  
8 the taxpayer in order to make his or her determination, such one-hundred-  
9 eighty-day period shall be tolled from the time the Tax Commissioner  
10 makes the request to the time he or she receives the requested  
11 information or clarification from the taxpayer. The taxpayer and the Tax  
12 Commissioner may also agree to extend the one-hundred-eighty-day period.  
13 If the Tax Commissioner fails to make his or her determination within the  
14 prescribed one-hundred-eighty-day period, the application shall be deemed  
15 approved.

16 (6) Within one hundred eighty days after approval of the  
17 application, the Tax Commissioner shall prepare and mail a written  
18 agreement to the taxpayer for the taxpayer's signature. The taxpayer and  
19 the Tax Commissioner shall enter into a written agreement. The taxpayer  
20 shall agree to complete the project, and the Tax Commissioner, on behalf  
21 of the State of Nebraska, shall designate the approved plan of the  
22 taxpayer as a project and, in consideration of the taxpayer's agreement,  
23 agree to allow the taxpayer to use the incentives contained in the  
24 Nebraska Advantage Act. The application, and all supporting  
25 documentation, to the extent approved, shall be considered a part of the  
26 agreement. The agreement shall state:

27 (a) The levels of employment and investment required by the act for  
28 the project;

29 (b) The time period under the act in which the required levels must  
30 be met;

31 (c) The documentation the taxpayer will need to supply when claiming

1 an incentive under the act;

2 (d) The date the application was filed; and

3 (e) A requirement that the company update the Department of Revenue  
4 annually on any changes in plans or circumstances which affect the  
5 timetable of sales tax refunds as set out in the application. If the  
6 company fails to comply with this requirement, the Tax Commissioner may  
7 defer any pending sales tax refunds until the company does comply.

8 (7) The incentives contained in section 77-5725 shall be in lieu of  
9 the tax credits allowed by the Nebraska Advantage Rural Development Act  
10 for any project. In computing credits under the act, any investment or  
11 employment which is eligible for benefits or used in determining benefits  
12 under the Nebraska Advantage Act shall be subtracted from the increases  
13 computed for determining the credits under section 77-27,188. New  
14 investment or employment at a project location that results in the  
15 meeting or maintenance of the employment or investment requirements, the  
16 creation of credits, or refunds of taxes under the Employment and  
17 Investment Growth Act shall not be considered new investment or  
18 employment for purposes of the Nebraska Advantage Act. The use of  
19 carryover credits under the Employment and Investment Growth Act, the  
20 Invest Nebraska Act, the Nebraska Advantage Rural Development Act, or the  
21 Quality Jobs Act shall not preclude investment and employment from being  
22 considered new investment or employment under the Nebraska Advantage Act.  
23 The use of property tax exemptions at the project under the Employment  
24 and Investment Growth Act shall not preclude investment not eligible for  
25 the property tax exemption from being considered new investment under the  
26 Nebraska Advantage Act.

27 (8) A taxpayer and the Tax Commissioner may enter into agreements  
28 for more than one project and may include more than one project in a  
29 single agreement. The projects may be either sequential or concurrent. A  
30 project may involve the same location as another project. No new  
31 employment or new investment shall be included in more than one project

1 for either the meeting of the employment or investment requirements or  
2 the creation of credits. When projects overlap and the plans do not  
3 clearly specify, then the taxpayer shall specify in which project the  
4 employment or investment belongs.

5 (9) The taxpayer may request that an agreement be modified if the  
6 modification is consistent with the purposes of the act and does not  
7 require a change in the description of the project. An agreement may not  
8 be modified to a tier that would grant a higher level of benefits to the  
9 taxpayer or to a tier 1 project. Once satisfied that the modification to  
10 the agreement is consistent with the purposes stated in the act, the Tax  
11 Commissioner and taxpayer may amend the agreement. For a tier 6 project,  
12 the taxpayer must agree to limit the project to qualified activities  
13 allowable under tier 2 and tier 4.

14 (10) No incentives shall be given to a foreign adversarial company  
15 as defined in section 77-3,114.

16 **Sec. 10.** Section 77-6827, Revised Statutes Cumulative Supplement,  
17 2024, is amended to read:

18 77-6827 (1) In order to utilize the incentives allowed in the  
19 Imagine Nebraska Act, the taxpayer shall file an application with the  
20 director, on a form developed by the director, requesting an agreement.

21 (2) The application shall:

22 (a) Identify the taxpayer applying for incentives;

23 (b) Identify all locations sought to be within the agreement and the  
24 reason each such location constitutes or is expected to constitute a  
25 qualified location;

26 (c) State the estimated, projected amount of new investment and the  
27 estimated, projected number of new employees;

28 (d) Identify the required levels of employment and investment for  
29 the various incentives listed within section 77-6831 that will govern the  
30 agreement. The taxpayer may identify different levels of employment and  
31 investment until the first December 31 following the end of the ramp-up

1 period on a form approved by the director. The identified levels of  
2 employment and investment will govern all years covered under the  
3 agreement;

4 (e) Identify whether the agreement is for a single qualified  
5 location, all qualified locations within a county, all qualified  
6 locations in more than one county, or all qualified locations within the  
7 state;

8 (f) Acknowledge that the taxpayer understands the requirements for  
9 offering health coverage, and for reporting the value of such coverage,  
10 as specified in the ImagiNE Nebraska Act;

11 (g) Acknowledge that the taxpayer does not violate any state or  
12 federal law against discrimination;

13 (h) Acknowledge that the taxpayer understands the requirements for  
14 providing a sufficient package of benefits to its employees as specified  
15 in the ImagiNE Nebraska Act; and

16 (i) Contain a nonrefundable application fee of five thousand  
17 dollars. The fee shall be remitted to the State Treasurer for credit to  
18 the Nebraska Incentives Fund.

19 (3) An application must be complete to establish the date of the  
20 application. An application shall be considered complete once it contains  
21 the items listed in subsection (2) of this section.

22 (4) Once satisfied that the application is consistent with the  
23 purposes stated in the ImagiNE Nebraska Act for one or more qualified  
24 locations within this state, the director shall approve the application,  
25 subject to the base authority limitations provided in section 77-6839.

26 (5) The director shall make his or her determination to approve or  
27 not approve an application within ninety days after the date of the  
28 application. If the director requests, by mail or by electronic means,  
29 additional information or clarification from the taxpayer in order to  
30 make his or her determination, such ninety-day period shall be tolled  
31 from the time the director makes the request to the time he or she

1 receives the requested information or clarification from the taxpayer.  
2 The taxpayer and the director may also agree to extend the ninety-day  
3 period. If the director fails to make his or her determination within the  
4 prescribed ninety-day period, the application is deemed approved, subject  
5 to the base authority limitations provided in section 77-6839.

6 (6) There shall be no new applications for incentives filed under  
7 this section after December 31, 2030. All complete applications filed on  
8 or before December 31, 2030, shall be considered by the director and  
9 approved if the location or locations and taxpayer qualify for benefits,  
10 subject to the base authority limitations provided in section 77-6839.  
11 Agreements may be executed with regard to complete applications filed on  
12 or before December 31, 2030. All agreements pending, approved, or entered  
13 into before such date shall continue in full force and effect.

14 (7) No incentives shall be given to a foreign adversarial company as  
15 defined in section 77-3,114.

16 **Sec. 11.** Section 84-712.05, Reissue Revised Statutes of Nebraska, is  
17 amended to read:

18 84-712.05 The following records, unless publicly disclosed in an  
19 open court, open administrative proceeding, or open meeting or disclosed  
20 by a public entity pursuant to its duties, may be withheld from the  
21 public by the lawful custodian of the records:

22 (1) Personal information in records regarding a student, prospective  
23 student, or former student of any educational institution or exempt  
24 school that has effectuated an election not to meet state approval or  
25 accreditation requirements pursuant to section 79-1601 when such records  
26 are maintained by and in the possession of a public entity, other than  
27 routine directory information specified and made public consistent with  
28 20 U.S.C. 1232g, as such section existed on February 1, 2013, and  
29 regulations adopted thereunder;

30 (2) Medical records, other than records of births and deaths and  
31 except as provided in subdivisions (5) and (27) of this section, in any

1 form concerning any person; records of elections filed under section  
2 44-2821; and patient safety work product under the Patient Safety  
3 Improvement Act;

4 (3) Trade secrets, academic and scientific research work which is in  
5 progress and unpublished, and other proprietary or commercial information  
6 which if released would give advantage to business competitors and serve  
7 no public purpose;

8 (4) Records which represent the work product of an attorney and the  
9 public body involved which are related to preparation for litigation,  
10 labor negotiations, or claims made by or against the public body or which  
11 are confidential communications as defined in section 27-503;

12 (5) Records developed or received by law enforcement agencies and  
13 other public bodies charged with duties of investigation or examination  
14 of persons, institutions, or businesses, when the records constitute a  
15 part of the examination, investigation, intelligence information,  
16 complaints or inquiries from residents of this state or other interested  
17 persons, informant identification, or strategic or tactical information  
18 used in law enforcement training, except that this subdivision shall not  
19 apply to records so developed or received:

20 (a) Relating to the presence of and amount or concentration of  
21 alcohol or drugs in any body fluid of any person; or

22 (b) Relating to the cause of or circumstances surrounding the death  
23 of an employee arising from or related to his or her employment if, after  
24 an investigation is concluded, a family member of the deceased employee  
25 makes a request for access to or copies of such records. This subdivision  
26 does not require access to or copies of informant identification, the  
27 names or identifying information of members of the public making  
28 complaints or inquiries, other information which would compromise an  
29 ongoing criminal investigation, or information which may be withheld from  
30 the public under another provision of law. For purposes of this  
31 subdivision, family member means a spouse, child, parent, sibling,

1 grandchild, or grandparent by blood, marriage, or adoption;

2 (6) The identity and personal identifying information of an alleged  
3 victim of sexual assault or sex trafficking as provided in section  
4 29-4316;

5 (7) Appraisals or appraisal information and negotiation records  
6 concerning the purchase or sale, by a public body, of any interest in  
7 real or personal property, prior to completion of the purchase or sale;

8 (8) Personal information in records regarding personnel of public  
9 bodies other than salaries and routine directory information;

10 (9) Information solely pertaining to protection of the security of  
11 public property and persons on or within public property, such as  
12 specific, unique vulnerability assessments or specific, unique response  
13 plans, either of which is intended to prevent or mitigate criminal acts  
14 the public disclosure of which would create a substantial likelihood of  
15 endangering public safety or property; computer or communications network  
16 schema, passwords, and user identification names; guard schedules; lock  
17 combinations; or public utility infrastructure specifications or design  
18 drawings the public disclosure of which would create a substantial  
19 likelihood of endangering public safety or property, unless otherwise  
20 provided by state or federal law;

21 (10) Information that relates details of physical and cyber assets  
22 of critical energy infrastructure, critical water infrastructure,  
23 critical telecommunications and broadband infrastructure, or critical  
24 electric infrastructure, including (a) specific engineering,  
25 vulnerability, or detailed design information about proposed or existing  
26 critical energy infrastructure, critical water infrastructure, critical  
27 telecommunications and broadband infrastructure, or critical electric  
28 infrastructure that (i) relates details about the production, generation,  
29 transportation, transmission, or distribution of energy, electronic data,  
30 or water, (ii) could be useful to a person in planning an attack on such  
31 critical infrastructure, and (iii) does not simply give the general

1 location of the critical infrastructure and (b) the identity of personnel  
2 whose primary job function makes such personnel responsible for (i)  
3 providing or granting individuals access to physical or cyber assets or  
4 (ii) operating and maintaining physical or cyber assets, if a reasonable  
5 person, knowledgeable of the electric, water, telecommunications and  
6 broadband, utility or energy industry, would conclude that the public  
7 disclosure of such identity could create a substantial likelihood of risk  
8 to such physical or cyber assets. Subdivision (10)(b) of this section  
9 shall not apply to the identity of a chief executive officer, general  
10 manager, vice president, or board member of a public entity that manages  
11 critical energy infrastructure, critical water infrastructure, critical  
12 telecommunications and broadband infrastructure, or critical electric  
13 infrastructure. The lawful custodian of the records must provide a  
14 detailed job description for any personnel whose identity is withheld  
15 pursuant to subdivision (10)(b) of this section. For purposes of  
16 subdivision (10) of this section, critical energy infrastructure,  
17 critical water infrastructure, critical telecommunications and broadband  
18 infrastructure, and critical electric infrastructure mean existing and  
19 proposed systems and assets, including a system or asset of the bulk-  
20 power system, whether physical or virtual, the incapacity or destruction  
21 of which would negatively affect security, economic security, public  
22 health or safety, operation of the 911 service system as defined in  
23 section 86-1048, or any combination of such matters;

24 (11) The security standards, procedures, policies, plans,  
25 specifications, diagrams, access lists, and other security-related  
26 records of the Lottery Division of the Department of Revenue and those  
27 persons or entities with which the division has entered into contractual  
28 relationships. Nothing in this subdivision shall allow the division to  
29 withhold from the public any information relating to:

30 (a) Amounts paid persons or entities with which the division has  
31 entered into contractual relationships;

1 (b) Amounts of prizes paid; or

2 (c) The name of any prize winner awarded a prize of less than two  
3 hundred fifty thousand dollars, and the city, village, or county where  
4 the prize winner resides;

5 (12) With respect to public utilities and except as provided in  
6 sections 43-512.06 and 70-101, personally identified private customer  
7 account payment and customer use information, credit information on  
8 others supplied in confidence, and customer lists;

9 (13) Records or portions of records kept by a publicly funded  
10 library which, when examined with or without other records, reveal the  
11 identity of any library patron using the library's materials or services;

12 (14) Correspondence, memoranda, and records of telephone calls  
13 related to the performance of duties by a member of the Legislature in  
14 whatever form. The lawful custodian of the correspondence, memoranda, and  
15 records of telephone calls, upon approval of the Executive Board of the  
16 Legislative Council, shall release the correspondence, memoranda, and  
17 records of telephone calls which are not designated as sensitive or  
18 confidential in nature to any person performing an audit of the  
19 Legislature. A member's correspondence, memoranda, and records of  
20 confidential telephone calls related to the performance of his or her  
21 legislative duties shall only be released to any other person with the  
22 explicit approval of the member;

23 (15) Records or portions of records kept by public bodies which  
24 would reveal the location, character, or ownership of any known  
25 archaeological, historical, or paleontological site in Nebraska when  
26 necessary to protect the site from a reasonably held fear of theft,  
27 vandalism, or trespass. This section shall not apply to the release of  
28 information for the purpose of scholarly research, examination by other  
29 public bodies for the protection of the resource or by recognized tribes,  
30 the Unmarked Human Burial Sites and Skeletal Remains Protection Act, or  
31 the federal Native American Graves Protection and Repatriation Act;

1 (16) Records or portions of records kept by public bodies which  
2 maintain collections of archaeological, historical, or paleontological  
3 significance which reveal the names and addresses of donors of such  
4 articles of archaeological, historical, or paleontological significance  
5 unless the donor approves disclosure, except as the records or portions  
6 thereof may be needed to carry out the purposes of the Unmarked Human  
7 Burial Sites and Skeletal Remains Protection Act or the federal Native  
8 American Graves Protection and Repatriation Act;

9 (17) Library, archive, and museum materials acquired from  
10 nongovernmental entities and preserved solely for reference, research, or  
11 exhibition purposes, for the duration specified in subdivision (17)(b) of  
12 this section, if:

13 (a) Such materials are received by the public custodian as a gift,  
14 purchase, bequest, or transfer; and

15 (b) The donor, seller, testator, or transferor conditions such gift,  
16 purchase, bequest, or transfer on the materials being kept confidential  
17 for a specified period of time;

18 (18) Job application materials submitted by applicants, other than  
19 finalists or a priority candidate for a position described in section  
20 85-106.06 selected using the enhanced public scrutiny process in section  
21 85-106.06, who have applied for employment by any public body as defined  
22 in section 84-1409. For purposes of this subdivision, (a) job application  
23 materials means employment applications, resumes, reference letters, and  
24 school transcripts and (b) finalist means any applicant who is not an  
25 applicant for a position described in section 85-106.06 and (i) who  
26 reaches the final pool of applicants, numbering four or more, from which  
27 the successful applicant is to be selected, (ii) who is an original  
28 applicant when the final pool of applicants numbers less than four, or  
29 (iii) who is an original applicant and there are four or fewer original  
30 applicants;

31 (19)(a) Records obtained by the Public Employees Retirement Board

1 pursuant to section 84-1512 and (b) records maintained by the board of  
2 education of a Class V school district and obtained by the board of  
3 trustees or the Public Employees Retirement Board for the administration  
4 of a retirement system provided for under the Class V School Employees  
5 Retirement Act pursuant to section 79-989;

6 (20) Social security numbers; credit card, charge card, or debit  
7 card numbers and expiration dates; and financial account numbers supplied  
8 to state and local governments;

9 (21) Information exchanged between a jurisdictional utility and city  
10 pursuant to section 66-1867;

11 (22) Draft records obtained by the Nebraska Retirement Systems  
12 Committee of the Legislature and the Governor from Nebraska Public  
13 Employees Retirement Systems pursuant to subsection (4) of section  
14 84-1503;

15 (23) All prescription drug information submitted pursuant to section  
16 71-2454, all data contained in the prescription drug monitoring system,  
17 and any report obtained from data contained in the prescription drug  
18 monitoring system;

19 (24) Information obtained by any government entity, whether federal,  
20 state, county, or local, regarding firearm registration, possession,  
21 sale, or use that is obtained for purposes of an application permitted or  
22 required by law or contained in a permit or license issued by such  
23 entity. Such information shall be available upon request to any federal,  
24 state, county, or local law enforcement agency;

25 (25) The security standards, procedures, policies, plans,  
26 specifications, diagrams, and access lists and other security-related  
27 records of the State Racing and Gaming Commission, those persons or  
28 entities with which the commission has entered into contractual  
29 relationships, and the names of any individuals placed on the list of  
30 self-excluded persons with the commission as provided in section 9-1118.  
31 Nothing in this subdivision shall allow the commission to withhold from

1 the public any information relating to the amount paid any person or  
2 entity with which the commission has entered into a contractual  
3 relationship, the amount of any prize paid, the name of the prize winner,  
4 and the city, village, or county where the prize winner resides;

5 (26) Records relating to the nature, location, or function of  
6 cybersecurity by the State of Nebraska or any of its political  
7 subdivisions or any other public entity subject to sections 84-712 to  
8 84-712.09, including, but not limited to, devices, programs, or systems  
9 designed to protect computer, information technology, or communications  
10 systems against terrorist or other attacks. The Nebraska Information  
11 Technology Commission shall adopt and promulgate rules and regulations to  
12 implement this subdivision;

13 (27) Vital event records, unless all information designated as  
14 confidential under the Vital Statistics Act or all personally  
15 identifiable information is redacted by the Department of Health and  
16 Human Services;

17 (28) Information or records from historical indexes within one  
18 hundred years after the event date of the information or record; and

19 (29) The certificate number for any vital event certificate.

20 **Sec. 12.** Section 86-125, Revised Statutes Supplement, 2025, is  
21 amended to read:

22 86-125 Notwithstanding the provisions of section 86-124:

23 (1) Any communications provider providing service in Nebraska shall  
24 file a registration form with and pay a registration fee to the Public  
25 Service Commission. Any communications provider shall register with the  
26 commission prior to providing service. The commission shall prescribe the  
27 registration form to be filed pursuant to this section;

28 (2) A communications provider providing the services described in  
29 subdivision (8)(a) ~~(7)(a)~~ of this section shall provide the commission  
30 with the name, address, telephone number, and email address of a contact  
31 person concerning:

1 (a) The Nebraska Telecommunications Universal Service Fund Act and  
2 related surcharges, if applicable;

3 (b) The Telecommunications Relay System Act and related surcharges,  
4 if applicable;

5 (c) The 911 Service System Act and related surcharges, if  
6 applicable; and

7 (d) Consumer complaints and inquiries;

8 (3) A communications provider providing the services described in  
9 subdivision ~~(8)(b)~~ ~~(7)(b)~~ of this section shall provide the commission  
10 with the name, address, telephone number, and email address of a person  
11 with managerial responsibility for Nebraska operations;

12 (4) A communications provider shall:

13 (a) Submit a registration fee at the time of submission of the  
14 registration form. The commission shall set the fee in an amount  
15 sufficient to cover the costs of administering the registration process  
16 but not to exceed fifty dollars;

17 (b) Keep the information required by this section current and notify  
18 the commission of any changes to such information within sixty days after  
19 the change; and

20 (c) Certify to the commission by January 1 each year that such  
21 communications provider does not use or provide any communications  
22 equipment or service deemed to pose a threat to national security  
23 identified on the Covered List developed pursuant to 47 C.F.R. 1.50002,  
24 as such regulation existed on January 1, 2023, and published by the  
25 Public Safety and Homeland Security Bureau of the Federal Communications  
26 Commission pursuant to the federal Secure and Trusted Communications  
27 Networks Act of 2019, 47 U.S.C. 1601 et seq., as such act existed on  
28 January 1, 2023, and the rules adopted pursuant to such act by the  
29 Federal Communications Commission on November 11, 2022, in its Report and  
30 Order FCC 22-84;

31 (5) The commission shall ~~may~~, pursuant to section 75-156,

1 administratively fine any communications provider which violates this  
2 section;

3 (6) Beginning November 1, 2026, in addition to other penalties and  
4 relief provided by law, the Attorney General shall assess a civil penalty  
5 of up to ten thousand dollars per day against any communications provider  
6 that fails to submit the annual certification required under this section  
7 or is unable to certify that its network is free of covered  
8 communications equipment and services pursuant to subdivision (4)(c) of  
9 this section.

10 (7) ~~(6)~~ This section applies to all communications providers  
11 providing service in Nebraska except for those communications providers  
12 otherwise regulated under the Nebraska Telecommunications Regulation Act;  
13 and

14 (8) ~~(7)~~ For purposes of this section, communications provider means  
15 any entity that:

16 (a) Uses telephone numbers or Internet protocol addresses or their  
17 functional equivalents or successors to provide information of a user's  
18 choosing by aid of wire, cable, wireless, satellite, or other like  
19 connection, whether part of a bundle of services or offered separately,  
20 (i) which provides or enables real-time or interactive voice  
21 communications and (ii) in which the voice component is the primary  
22 function; or

23 (b) Provides any service, whether part of a bundle of services or  
24 offered separately, used for transmission of information of a user's  
25 choosing regardless of the transmission medium or technology employed,  
26 that connects to a network that permits the end user to engage in  
27 electronic communications, including, but not limited to, service  
28 provided directly (i) to the public or (ii) to such classes of users as  
29 to be effectively available directly to the public.

30 **Sec. 13.** If any section in this act or any part of any section is  
31 declared invalid or unconstitutional, the declaration shall not affect

1 the validity or constitutionality of the remaining portions.

2       **Sec. 14.** Original section 84-712.05, Reissue Revised Statutes of  
3 Nebraska, sections 77-5723 and 77-6827, Revised Statutes Cumulative  
4 Supplement, 2024, and sections 77-3,114, 77-27,187.02, and 86-125,  
5 Revised Statutes Supplement, 2025, are repealed.