

AMENDMENTS TO LB1075

Introduced by Government, Military and Veterans Affairs.

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

3           **Section 1.** (1) The Department of Administrative Services shall  
4 develop, maintain, and make available for public inspection on its  
5 website a database of financial information from all counties in the  
6 state. The information shall include the annual budget and reserve funds  
7 for each county from the most recent audit reports filed with the Auditor  
8 of Public Accounts pursuant to section 23-1608. The information may also  
9 include revenue sources, expenditures, and a balance sheet that contains  
10 all assets and liabilities for each county from the most recent audit  
11 reports filed with the Auditor of Public Accounts pursuant to section  
12 23-1608. The department shall designate an implementation date for such  
13 database which date shall be on or before January 1, 2027.

14           (2)(a) Counties shall provide to the department such information as  
15 is necessary to develop and maintain the database. Counties shall provide  
16 updated information to the department on an annual basis, and the  
17 department shall update the database no later than thirty days after  
18 receiving any such information.

19           (b) Counties shall provide historical financial information  
20 beginning with calendar year 2016 to the department. Such information  
21 shall be collected and added to the database if available as soon as  
22 practicable.

23           (3) Nothing in this section requires the disclosure of information  
24 which is considered confidential under state or federal law or is not a  
25 public record under section 84-712.05.

26           **Sec. 2.** (1) The Department of Administrative Services shall  
27 develop, maintain, and make available for public inspection on its

1 website a database of financial information from all cities of the  
2 metropolitan class in the state. The information shall include  
3 information provided to the Auditor of Public Accounts pursuant to  
4 section 13-506. The information may also include revenue sources,  
5 expenditures, and a balance sheet that contains all assets and  
6 liabilities for each city of the metropolitan class's most recent  
7 municipal audit. The department shall designate an implementation date  
8 for such database which date shall be on or before January 1, 2027.

9 (2)(a) Cities of the metropolitan class shall provide to the  
10 department such information as is necessary to develop and maintain the  
11 database. Cities of the metropolitan class shall provide updated  
12 information to the department on an annual basis, and the department  
13 shall update the database no later than thirty days after receiving any  
14 such information.

15 (b) Cities of the metropolitan class shall provide historical  
16 financial information beginning with calendar year 2016 to the  
17 department. Such information shall be collected and added to the database  
18 if available as soon as practicable.

19 (3) Nothing in this section requires the disclosure of information  
20 which is considered confidential under state or federal law or is not a  
21 public record under section 84-712.05.

22 **Sec. 3.** (1) The Department of Administrative Services shall  
23 develop, maintain, and make available for public inspection on its  
24 website a database of financial information from all cities of the  
25 primary class in the state. The information shall include information  
26 provided to the Auditor of Public Accounts pursuant to section 13-506.  
27 The information may also include revenue sources, expenditures, and a  
28 balance sheet that contains all assets and liabilities for each city of  
29 the primary class's most recent municipal audit. The department shall  
30 designate an implementation date for such database which date shall be on  
31 or before January 1, 2027.

1       (2)(a) Cities of the primary class shall provide to the department  
2 such information as is necessary to develop and maintain the database.  
3 Cities of the primary class shall provide updated information to the  
4 department on an annual basis, and the department shall update the  
5 database no later than thirty days after receiving any such information.

6       (b) Cities of the primary class shall provide historical financial  
7 information beginning with calendar year 2016 to the department. Such  
8 information shall be collected and added to the database if available as  
9 soon as practicable.

10       (3) Nothing in this section requires the disclosure of information  
11 which is considered confidential under state or federal law or is not a  
12 public record under section 84-712.05.

13       **Sec. 4.**   (1) The Department of Administrative Services shall  
14 develop, maintain, and make available for public inspection on its  
15 website a database of financial information from all cities of the first  
16 class in the state. The information shall include information provided to  
17 the Auditor of Public Accounts pursuant to section 13-506. The  
18 information also may include revenue sources, expenditures, and a balance  
19 sheet that contains all assets and liabilities for each city of the first  
20 class from the most recent audit reports filed with the Auditor of Public  
21 Accounts pursuant to section 19-2905. The department shall designate an  
22 implementation date for such database which date shall be on or before  
23 January 1, 2027.

24       (2)(a) Cities of the first class shall provide to the department  
25 such information as is necessary to develop and maintain the database.  
26 Cities of the first class shall provide updated information to the  
27 department on an annual basis, and the department shall update the  
28 database no later than thirty days after receiving any such information.

29       (b) Cities of the first class shall provide historical financial  
30 information beginning with calendar year 2016 to the department. Such  
31 information shall be collected and added to the database if available as

1 soon as practicable.

2 (3) Nothing in this section requires the disclosure of information  
3 which is considered confidential under state or federal law or is not a  
4 public record under section 84-712.05.

5 **Sec. 5.** (1) The Department of Administrative Services shall  
6 develop, maintain, and make available for public inspection on its  
7 website a database of financial information from all cities of the second  
8 class and villages in the state. The information shall include  
9 information provided to the Auditor of Public Accounts pursuant to  
10 section 13-506. The information may also include revenue sources,  
11 expenditures, and a balance sheet that contains all assets and  
12 liabilities for each city of the second class and village from the most  
13 recent audit reports filed with the Auditor of Public Accounts pursuant  
14 to section 19-2905. The department shall designate an implementation date  
15 for such database which date shall be on or before January 1, 2027.

16 (2)(a) Cities of the second class and villages shall provide to the  
17 department such information as is necessary to develop and maintain the  
18 database. Cities of the second class and villages shall provide updated  
19 information to the department on an annual basis, and the department  
20 shall update the database no later than thirty days after receiving any  
21 such information.

22 (b) Cities of the second class and villages shall provide historical  
23 financial information beginning with calendar year 2016 to the  
24 department. Such information shall be collected and added to the database  
25 if available as soon as practicable.

26 (c) A village is not required to provide updated information on an  
27 annual basis or provide historical financial data if such village was  
28 granted a waiver for an audit pursuant to section 19-2903.

29 (3) Nothing in this section requires the disclosure of information  
30 which is considered confidential under state or federal law or is not a  
31 public record under section 84-712.05.

1           **Sec. 6.** (1) Annually at the first regular meeting of the village  
2 board of trustees in December, or as soon as reasonably possible  
3 thereafter, the board shall pass a resolution authorizing the village  
4 clerk to prepare claims and issue warrants for the village. The  
5 resolution shall specify that the village clerk:

6           (a) Is only authorized to exercise the authority authorized by the  
7 resolution if vacancies exist for more than one-half of the members of  
8 the board;

9           (b) Is only authorized to prepare claims and issue warrants:

10           (i) For expenditures previously approved by the village board of  
11 trustees; and

12           (ii) When required by law or enforceable contractual obligations;  
13 and

14           (c) Shall have no authority to conduct village business beyond the  
15 authority provided in subdivision (b) of this subsection.

16           (2) If vacancies exist for more than one-half of the members of the  
17 village board of trustees, the village clerk may exercise the powers  
18 granted under subsection (1) of this section until the vacancies are  
19 filled pursuant to subsection (3) of section 32-569.

20           (3) The village board of trustees shall review any claims and  
21 warrants issued pursuant to this section once vacancies no longer exist  
22 for more than one-half of the members of the board.

23           **Sec. 7.** Section 32-101, Revised Statutes Supplement, 2025, is  
24 amended to read:

25           32-101 Sections 32-101 to 32-1552 and sections 15 and 45 of this act  
26 shall be known and may be cited as the Election Act.

27           **Sec. 8.** Section 32-228, Reissue Revised Statutes of Nebraska, is  
28 amended to read:

29           32-228 (1) The election commissioner shall notify each person  
30 appointed as a judge or clerk of election, precinct inspector, district  
31 inspector, member of a counting board, or member of a canvassing board of

1 the appointment ~~by letter~~. Such notice shall be made in writing ~~letter~~  
2 ~~shall be mailed~~ at least fifteen days prior to the required reporting  
3 date for each statewide primary and general election. Each appointee  
4 shall, at the time fixed in the notice of appointment, report to the  
5 office of the election commissioner or other designated location to  
6 complete any informational forms and receive training regarding his or  
7 her duties. The training shall include instruction as required by the  
8 Secretary of State and any other training deemed necessary by the  
9 election commissioner. Each appointee, if found qualified and unless  
10 excused by reason of ill health or other good and sufficient reason,  
11 shall serve for the term of his or her appointment.

12 (2) No person who is a qualified prospective election worker is  
13 exempt from being appointed for a term of election service, except that  
14 any person who is seventy years of age or older and who requests to be  
15 exempted from such service at the time the election worker questionnaire  
16 form is filed with the election commissioner shall be exempt from  
17 election service.

18 (3) An appointee who fails to serve for the term of his or her  
19 appointment, unless excused by reason of ill health or other good and  
20 sufficient reason, is guilty of a Class V misdemeanor. The election  
21 commissioner shall submit the names of appointees violating this  
22 subsection to the local law enforcement agency for citation pursuant to  
23 sections 32-1549 and 32-1550.

24 **Sec. 9.** Section 32-235, Revised Statutes Cumulative Supplement,  
25 2024, is amended to read:

26 32-235 (1) The county clerk shall, in writing ~~by mail~~, notify judges  
27 and clerks of election, district inspectors, members of counting boards,  
28 and members of canvassing boards of their appointment. The notice shall  
29 inform the appointee of his or her appointment and of the date and time  
30 he or she is required to report to the office of the county clerk or  
31 other designated location and the polling place. The notice shall be sent

1 ~~mailed~~ at least fifteen days prior to each statewide primary and general  
2 election and on or before the third Friday prior to each special  
3 election. The county clerk shall order the members of the receiving board  
4 to appear at their respective polling place on the day and at the hour  
5 specified in the notice of appointment.

6 (2) Each appointee shall, at the time fixed in the notice of  
7 appointment, report to the office or other location to complete any  
8 informational forms and receive training regarding his or her duties. The  
9 training shall include instruction as required by the Secretary of State  
10 and any other training deemed necessary by the county clerk.

11 **Sec. 10.** Section 32-559, Revised Statutes Cumulative Supplement,  
12 2024, is amended to read:

13 32-559 (1)(a) Except as provided in section 77-3444, any issue to be  
14 submitted to the registered voters at a special election by a political  
15 subdivision shall be certified by the clerk of the political subdivision  
16 to the election commissioner or county clerk on or before the eighth  
17 Friday prior to the election. A special election may be held by mail as  
18 provided in sections 32-952 to 32-959. Any other special election under  
19 this section shall be subject to section 32-405.

20 (b) A political subdivision that has submitted an issue for a  
21 special election under subdivision (1)(a) of this section may cancel the  
22 special election if the Secretary of State, election commissioner, or  
23 county clerk receives a resolution adopted by the political subdivision  
24 canceling the special election on or before the fourth Thursday prior to  
25 the election. No cancellation shall be effective after such date. If a  
26 special election is canceled in such manner, the political subdivision  
27 shall be responsible for the costs incurred that are related to the  
28 canceled election. Such costs shall include all chargeable costs as  
29 provided in section 32-1202 associated with preparing for and conducting  
30 a special election.

31 (2)(a) ~~(b)~~ In lieu of submitting the issue at a special election,

1 any political subdivision may submit the issue at a statewide primary or  
2 general election or at any scheduled county election, except that no such  
3 issue shall be submitted at a statewide election or scheduled county  
4 election unless the issue to be submitted has been certified by the clerk  
5 of the political subdivision to the election commissioner or county clerk  
6 by March 1 for the primary election and by September 1 for the general  
7 election. After the election commissioner or county clerk has received  
8 the certification of the issue to be submitted, he or she shall be  
9 responsible for all matters relating to the submission of the issue to  
10 the registered voters, except that the clerk of the political subdivision  
11 shall be responsible for the publication or posting of any required  
12 special notice of the submission of such issue other than the notice  
13 required to be given of the statewide election issues. The election  
14 commissioner or county clerk shall prepare the ballots and issue ballots  
15 for early voting and shall also conduct the submission of the issue,  
16 including the receiving and counting of the ballots on the issue. The  
17 election returns shall be made to the election commissioner or county  
18 clerk. The ballots shall be counted and canvassed at the same time and in  
19 the same manner as the other ballots. Upon completion of the canvass of  
20 the vote by the county canvassing board, the election commissioner or  
21 county clerk shall certify the election results to the governing body of  
22 the political subdivision. The canvass by the county canvassing board  
23 shall have the same force and effect as if made by the governing body of  
24 the political subdivision.

25 ~~(2)(a) A political subdivision that has submitted an issue for a~~  
26 ~~special election under subdivision (1)(a) of this section may cancel the~~  
27 ~~special election if the Secretary of State, election commissioner, or~~  
28 ~~county clerk receives a resolution adopted by the political subdivision~~  
29 ~~canceling the special election on or before the fourth Thursday prior to~~  
30 ~~the election. No cancellation shall be effective after such date. If a~~  
31 ~~special election is canceled in such manner, the political subdivision~~

1 ~~shall be responsible for the costs incurred that are related to the~~  
2 ~~canceled election. Such costs shall include all chargeable costs as~~  
3 ~~provided in section 32-1202 associated with preparing for and conducting~~  
4 ~~a special election.~~

5 (b) A political subdivision that has submitted an issue at a  
6 statewide primary or general election or at any scheduled county election  
7 under subdivision (2)(a) ~~(1)(b)~~ of this section may withdraw the issue  
8 from the ballot if the Secretary of State, election commissioner, or  
9 county clerk receives a resolution adopted by the political subdivision  
10 withdrawing the issue from the ballot no later than March 1 prior to a  
11 statewide primary election or September 1 prior to a statewide general  
12 election. No withdrawal shall be effective after such date. Any issue  
13 withdrawn in this manner shall not be printed on the ballot.

14 **Sec. 11.** Section 32-617, Revised Statutes Supplement, 2025, is  
15 amended to read:

16 32-617 (1) Petitions for nomination for partisan and nonpartisan  
17 offices shall conform to the requirements of sections 32-617.01 and  
18 32-628. Petitions shall state the office to be filled and the name and  
19 address of the candidate. A sample copy of the petition shall be filed  
20 with the filing officer prior to circulation. Petitions shall be signed  
21 by registered voters residing in the district or political subdivision in  
22 which the officer is to be elected and shall be filed with the filing  
23 officer in the same manner as provided for candidate filing forms in  
24 section 32-607. Petition signers and petition circulators shall conform  
25 to the requirements of sections 32-629 and 32-630. No petition for  
26 nomination shall be filed unless there is attached thereto a receipt  
27 showing the payment of the filing fee required pursuant to section  
28 32-608. Except as provided in section 32-621, such petitions shall be  
29 filed by August 1 in the year of the general election for partisan  
30 offices and September 1 in the year of the general election for  
31 nonpartisan offices, and all signed petitions not filed with the filing

1 officer by such date shall become invalid.

2 (2) The filing officer shall verify the signatures according to  
3 section 32-631. Within three days after the signatures on a petition for  
4 nomination have been verified pursuant to such section and the filing  
5 officer has determined that pursuant to section 32-618 a sufficient  
6 number of registered voters signed the petitions, the filing officer  
7 shall notify the candidate so nominated by registered or certified mail  
8 or electronic mail, and the candidate shall, within five days after the  
9 date of receiving such notification, file with such officer his or her  
10 acceptance of the nomination or his or her name will not be printed on  
11 the ballot.

12 (3) A candidate placed on the ballot by petition shall be termed a  
13 candidate by petition. The words "By Petition" ~~BY PETITION~~ shall be  
14 printed upon the ballot after the name of each candidate by petition.

15 **Sec. 12.** Section 32-622.01, Revised Statutes Cumulative Supplement,  
16 2024, is amended to read:

17 32-622.01 (1) Any person who has filed for elective office pursuant  
18 to subsection (1) of section 32-606 whose legal name has changed since  
19 filing may change the name to appear on the ballot to reflect the  
20 person's changed legal name by March 1 before the primary election. The  
21 candidate shall provide any documentation verifying the legal name change  
22 to the filing officer by March 1.

23 (2) Any person who has filed for elective office pursuant to  
24 subsection (2) of section 32-606 or a nominee for elective office for the  
25 general election whose legal name has changed since filing may change the  
26 name to appear on the ballot to reflect the person's changed legal name  
27 by September 1 before the general election. The candidate shall provide  
28 any documentation verifying the legal name change to the filing officer  
29 by September 1.

30 (3) Any person who has filed for elective office pursuant to section  
31 32-606.01 whose legal name has changed since filing may change the name

1 to appear on the ballot to reflect the person's changed legal name by the  
2 filing deadline specified under subsection (1) of section 32-606.01. The  
3 candidate shall provide any documentation verifying the legal name change  
4 to the filing officer by the filing deadline specified under subsection  
5 (1) of section 32-606.01.

6       (4) ~~(3)~~ Any objection to a name change pursuant to subsections  
7 subsection (1) through (3) or ~~(2)~~ of this section may be made and passed  
8 upon in the same manner as an objection to a candidate filing form  
9 pursuant to section 32-624, except that any objection pursuant to this  
10 subsection shall be made within seven days after the documentation  
11 verifying the legal name change is provided to the filing officer.

12       (5) ~~(4)~~ Any candidate may file a name change on or before the filing  
13 deadline, and such name change shall conform to the requirements of  
14 subdivision (1)(b) of section 32-607. Any objection to a name change  
15 pursuant to this subsection may be made pursuant to subsection (3) of  
16 section 32-607.

17       **Sec. 13.** Section 32-624, Revised Statutes Supplement, 2025, is  
18 amended to read:

19       32-624 (1) A candidate filing form filed for the primary or general  
20 election pursuant to section 32-606 shall be deemed to be valid unless  
21 objections are made in writing within seven days after the filing  
22 deadline. If an objection is made, notice shall be sent in writing mailed  
23 to all candidates who may be affected thereby. Any political party  
24 committee may institute actions in court based upon fraud or crime  
25 resorted to in connection with the candidate filing forms or the  
26 acceptance of a nomination. No county committee shall have the authority  
27 to bring such action as to candidates for congressional or state office  
28 or as to candidates to be elected from legislative districts composed of  
29 more than one county. A state political party committee may institute  
30 actions to determine the legality of any candidate for a state or  
31 congressional office or for any district office if the district composes

1 more than one county. Objections to the use of the name of a political  
2 party may also be made and passed upon in the same manner as objections  
3 to a candidate filing form or other acceptance of nomination.

4 (2) The filing officer with whom the candidate filing form was filed  
5 shall determine the validity of such objection, and his or her decision  
6 shall be final unless an order is made in the matter by a judge of the  
7 county court, district court, Court of Appeals, or Supreme Court on or  
8 before the fifty-fifth day preceding the election. Such order may be made  
9 summarily upon application of any political party committee or other  
10 interested party and upon such notice as the court may require. The order  
11 of the court shall be binding on all filing officers.

12 **Sec. 14.** Section 32-624.01, Revised Statutes Supplement, 2025, is  
13 amended to read:

14 32-624.01 (1) A candidate filing form filed for a special election  
15 pursuant to section 32-606.01 shall be deemed to be valid unless  
16 objections are made in writing within three business days after the  
17 filing deadline. If an objection is made, notice shall be sent in writing  
18 ~~mailed~~ to all candidates who may be affected thereby.

19 (2) The filing officer with whom the candidate filing form was filed  
20 shall determine the validity of such objection, and the filing officer's  
21 decision shall be final unless an order is made in the matter by a judge  
22 of the county court, district court, Court of Appeals, or Supreme Court  
23 no later than the fourth Friday before the election. Such order may be  
24 made summarily upon application of any interested party and upon such  
25 notice as the court may require. The order of the court shall be binding  
26 on all filing officers.

27 **Sec. 15.** Any political party desiring to permit registered voters  
28 who are not affiliated with a political party to vote for candidates of  
29 that party in the primary election shall file a letter stating that the  
30 governing body of the political party has adopted a rule allowing  
31 registered voters who are not affiliated with a political party to vote

1 in the primary election for candidates of that party. The letter and copy  
2 of the adopted rule shall be filed with the Secretary of State at least  
3 sixty days before the primary election. The Secretary of State shall  
4 notify the appropriate election commissioners and county clerks in  
5 writing that the political party filing the letter will allow registered  
6 voters who are not affiliated with a political party to vote in the  
7 primary election for candidates of that party. Once filed, the rule  
8 allowing such voters to vote in such primary election shall be  
9 irrevocable and shall apply only to the primary election immediately  
10 following the adoption of the rule.

11 **Sec. 16.** Section 32-802, Revised Statutes Cumulative Supplement,  
12 2024, is amended to read:

13 32-802 The notice of election for any election shall state the date  
14 on which the election is to be held and the hours the polls will be open  
15 and list all offices, candidates, and issues that will appear on the  
16 ballots. The notice of election shall be printed in English and in any  
17 other language required pursuant to the Voting Rights Act Language  
18 Assistance Amendments of 1992. In the case of a primary election, the  
19 notice of election shall list all offices and candidates that are being  
20 forwarded to the general election. The notice of election shall only  
21 state that amendments or referendums will be voted upon and that the  
22 Secretary of State will publish a true copy of the title and text of any  
23 amendments or referendums once each week for three consecutive weeks  
24 preceding the election. Except as otherwise provided, the election  
25 commissioner or county clerk shall publish such ~~Such~~ notice of election  
26 shall appear in at least one newspaper of general circulation in the  
27 county designated by the election commissioner, county clerk, city  
28 council, or village board no later than forty-two days prior to the  
29 election. The election commissioner or county clerk shall, not later than  
30 forty-two days prior to the election, (1) post in his or her office the  
31 same notice of election published in the newspaper and (2) provide a copy

1 of the notice to the political subdivisions appearing on the notice of  
2 election. The election commissioner or county clerk shall correct the  
3 ballot to reflect any corrections received within five days after mailing  
4 the notice as provided in section 32-819. The notice of election shall be  
5 posted in lieu of sample ballots until such time as sample ballots are  
6 printed. If joint elections are held in conjunction with the statewide  
7 primary or general election by a county, city, or village, only one  
8 notice of election need be published and signed by the election  
9 commissioner or county clerk.

10 **Sec. 17.** Section 32-803, Revised Statutes Supplement, 2025, is  
11 amended to read:

12 32-803 (1) Except as otherwise provided, the election commissioner  
13 or county clerk shall publish a A sample of the official ballot shall be  
14 ~~printed in at least one newspaper or more newspapers~~ of general  
15 circulation in the county, ~~city, or village as designated by the~~  
16 ~~election commissioner, county clerk, city council, or village board.~~ The  
17 sample shall be printed in English and in any other language required  
18 pursuant to the Voting Rights Language Assistance Act of 1992.

19 (2) Except for elections conducted in accordance with section  
20 32-960, such publication shall be made not more than thirty nor less than  
21 two days before the day of election, and the same shall appear in only  
22 one regular issue of each paper. For elections conducted in accordance  
23 with section 32-960, such publication shall be made not less than thirty  
24 days before the election.

25 (3) The form of the ballot so published shall conform in all  
26 respects to the form prescribed for official ballots as set forth in  
27 sections 32-806, 32-809, and 32-812, but larger or smaller type may be  
28 used. When paper ballots are not being used, a reduced-size facsimile of  
29 the official ballot shall be published as it appears on the voting  
30 system. Such publication shall include suitable instructions to the  
31 voters for casting their ballots using the voting system being used at

1 the election.

2 (4) The rate charged by the newspapers and paid by the county board  
3 for the publication of such sample ballot shall not exceed the rate  
4 regularly charged for display advertising in such newspaper in which the  
5 publication is made.

6 **Sec. 18.** Section 32-806, Reissue Revised Statutes of Nebraska, is  
7 amended to read:

8 32-806 (1) All official ballots prepared pursuant to the Election  
9 Act shall be white in color, except that the election commissioner,  
10 county clerk, or city or village clerk may designate a distinctive color  
11 of ballot or ink for city, village, or school elections or, when  
12 authorized by the Secretary of State, for elections of any other  
13 political subdivision. If a distinctive color is designated, the color of  
14 the ballot shall not be the same as the sample ballots as provided in  
15 section 32-804. The style and size of type on official ballots shall be  
16 as close as possible to the style used on the ballots furnished by the  
17 Secretary of State.

18 (2) No envelope for a ballot for a general or special election shall  
19 display any indication of the voter's political party affiliation on its  
20 exterior.

21 **Sec. 19.** Section 32-903, Revised Statutes Cumulative Supplement,  
22 2024, is amended to read:

23 32-903 (1) The election commissioner or county clerk shall create  
24 precincts composed of compact and contiguous territory within the  
25 boundary lines of legislative districts. Except as provided in subsection  
26 (2) of this section, The precincts shall contain:

27 (a) At least seventy-five registered voters based on the number of  
28 voters voting at the last statewide general election; and

29 (b) No not less than seventy-five nor more than one thousand seven  
30 hundred fifty registered voters based on the number of voters voting at  
31 that precinct's polling place on election day during the immediately

1 preceding presidential election.

2 ~~(2) A the last statewide general election, except that a precinct~~  
3 ~~may contain less than seventy-five registered voters if, in the judgment~~  
4 ~~of the election commissioner or county clerk, it is necessary to avoid~~  
5 ~~creating an undue hardship on the registered voters in the precinct. The~~  
6 ~~election commissioner or county clerk shall create precincts based on the~~  
7 ~~number of votes cast at the immediately preceding presidential election~~  
8 ~~or the current list of registered voters for the precinct.~~

9 (3) The election commissioner or county clerk shall revise and  
10 rearrange the precincts and increase or decrease them at such times as  
11 may be necessary to make the precincts comply with the requirements of  
12 subsection (1) of this section ~~contain as nearly as practicable not less~~  
13 ~~than seventy-five nor more than one thousand seven hundred fifty~~  
14 ~~registered voters voting at the last statewide general election. The~~  
15 ~~election commissioner or county clerk shall, when necessary and possible,~~  
16 ~~readjust precinct boundaries to coincide with the boundaries of cities,~~  
17 ~~villages, and school districts which are divided into districts or wards~~  
18 ~~for election purposes. The election commissioner or county clerk shall~~  
19 ~~not make any precinct changes in precinct boundaries or divide precincts~~  
20 ~~into two or more parts between the statewide primary and general~~  
21 ~~elections unless he or she has been authorized to do so by the Secretary~~  
22 ~~of State. If changes are authorized, the election commissioner or county~~  
23 ~~clerk shall notify each state and local candidate affected by the change.~~

24 (4) ~~(2)~~ The election commissioner or county clerk may alter and  
25 divide the existing precincts, except that when any city of the first  
26 class by ordinance divides any ward of such city into two or more voting  
27 districts or polling places, the election commissioner or county clerk  
28 shall establish precincts or polling places in conformity with such  
29 ordinance. No such alteration or division shall take place between the  
30 statewide primary and general elections except as provided in subsection  
31 (3) ~~(1)~~ of this section.

1           **Sec. 20.** Section 32-912, Revised Statutes Supplement, 2025, is  
2 amended to read:

3           32-912 (1) Any registered voter desiring to vote in a primary  
4 election held under the Election Act shall be entitled to participate in  
5 such primary election upon presenting himself or herself at the polling  
6 place for his or her residence. A registered voter who is affiliated with  
7 a political party shall receive from the receiving board all nonpartisan  
8 ballots and the partisan ballot of the political party indicated on his  
9 or her voter registration. Except as provided in subsections (2) and (3)  
10 of this section, a registered voter who is not affiliated with any  
11 political party shall receive only nonpartisan ballots at a primary  
12 election.

13           (2) Any political party may allow registered voters who are not  
14 affiliated with a political party to vote in the primary election for any  
15 elective office for which the party has candidates pursuant to section 15  
16 of this act. ~~Any political party desiring to permit such registered~~  
17 ~~voters to vote for candidates of that party in the primary election shall~~  
18 ~~file a letter stating that the governing body of the political party has~~  
19 ~~adopted a rule allowing registered voters who are not affiliated with a~~  
20 ~~political party to vote in the primary election for candidates of that~~  
21 ~~party. The letter and copy of the adopted rule shall be filed with the~~  
22 ~~Secretary of State at least sixty days before the primary election. The~~  
23 ~~Secretary of State shall notify the appropriate election commissioners~~  
24 ~~and county clerks in writing that the political party filing the letter~~  
25 ~~will allow registered voters who are not affiliated with a political~~  
26 ~~party to vote in the primary election for candidates of that party. Once~~  
27 ~~filed, the rule allowing such voters to vote in such primary election~~  
28 ~~shall be irrevocable and shall apply only to the primary election~~  
29 ~~immediately following the adoption of the rule.~~

30           (3) A registered voter who is not affiliated with a political party  
31 and who desires to vote in the primary election for the office of United

1 States Senator or United States Representative may request a partisan  
2 ballot for either or both of such offices from any political party. The  
3 election commissioner or county clerk shall post a notice in a  
4 conspicuous location, easily visible and readable by voters prior to  
5 approaching the receiving board, that a registered voter who is not  
6 affiliated with a political party may request such ballots. No such  
7 registered voter shall receive more than one such partisan ballot.

8 (4) The registered voters residing in a political subdivision may  
9 cast their ballots for candidates for the offices in that subdivision and  
10 for issues proposed for that subdivision, except that when officers are  
11 to be nominated or elected from a subdistrict of the political  
12 subdivision, the registered voters residing in the subdistrict may only  
13 vote for candidates from the subdistrict and for candidates for officers  
14 to be elected at large from the whole political subdivision.

15 **Sec. 21.** Section 32-915.03, Revised Statutes Cumulative Supplement,  
16 2024, is amended to read:

17 32-915.03 (1) A registered voter shall fill out a provisional voter  
18 identification verification envelope if:

19 (a)(i) The voter fails to produce valid photographic identification  
20 at the polling place; and

21 (ii) The voter's name appears on the precinct list of registered  
22 voters for the polling place or the voter has voted a provisional ballot  
23 as provided in section 32-915;

24 (b) The voter fails to produce valid photographic identification at  
25 the time of voting early in person at the office of the election  
26 commissioner or county clerk; or

27 (c) The voter has a reasonable impediment preventing the voter from  
28 obtaining valid photographic identification or the voter's name appears  
29 on the precinct list of registered voters for the polling place with a  
30 notation that the voter has a religious objection to being photographed.

31 (2) Each voter casting a ballot using a provisional voter

1 identification verification envelope shall enclose the ballot in an  
2 envelope marked provisional voter identification verification and shall,  
3 by signing the certification on the front of the envelope or a separate  
4 form attached to the envelope, certify to the following facts:

5 (a) My name is .....

6 (b) I am registered to vote at .....

7 (c) I did not present valid photographic identification as required  
8 by law or I have a reasonable impediment preventing me from obtaining  
9 valid photographic identification;

10 (d) I am eligible to vote in this election and have not voted and  
11 will not vote in this election except by this ballot; and

12 (e) I acknowledge that my ballot will not be counted if:

13 (i) I do not present valid photographic identification to my county  
14 election office on or before the ~~Friday~~ Tuesday after the election; or

15 (ii) I have a reasonable impediment that prevents me from obtaining  
16 valid photographic identification and:

17 (A) I do not complete a reasonable impediment certification; or

18 (B) My county election official cannot verify the signature on my  
19 reasonable impediment certification.

20 (3) The voter shall sign the certification under penalty of election  
21 falsification. The following statements shall be on the front of the  
22 envelope or on the attached form: By signing the front of this envelope  
23 or the attached form you are certifying to the information contained on  
24 this envelope or the attached form under penalty of election  
25 falsification. Election falsification is a Class IV felony and may be  
26 punished by up to two years imprisonment and twelve months post-release  
27 supervision, a fine of up to ten thousand dollars, or both.

28 **Sec. 22.** Section 32-917, Reissue Revised Statutes of Nebraska, is  
29 amended to read:

30 32-917 Any registered voter who spoils his or her ballot may receive  
31 another ballot after returning the spoiled ballot. No registered voter

1 shall receive more than four ballots in all. The registered voter shall  
2 write a note on the ballot indicating that it is spoiled, such as  
3 spoiled, invalid, or void, on the spoiled ballot and return it to the  
4 judges of election. The judges of election shall maintain the secrecy of  
5 the spoiled ballots and shall cause the spoiled ballots to be made up in  
6 a sealed packet. The judges of election shall endorse the packet with the  
7 words Spoiled Ballots and the designation of the precinct. The judges of  
8 election shall sign such endorsement label and shall return the packet to  
9 the election commissioner or county clerk with a statement by the judges  
10 of election showing the number of ballots spoiled.

11 **Sec. 23.** Section 32-942, Revised Statutes Cumulative Supplement,  
12 2024, is amended to read:

13 32-942 (1) ~~(1)(a)~~ A registered voter of this state who anticipates  
14 being absent from the county of his or her residence on the day of any  
15 election may appear in person before the election commissioner or county  
16 clerk not more than thirty days prior to the day of election for a  
17 statewide primary or general election, and not more than fifteen days  
18 prior to the election for all other elections, present valid photographic  
19 identification, and obtain his or her ballot unless otherwise entitled to  
20 vote in the office under section 32-915.03. The registered voter shall  
21 vote the ballot in the office of the election commissioner or county  
22 clerk or shall return the ballot to the office not later than the closing  
23 of the polls on the day of the election.

24 (2) ~~(b)~~ A registered voter who is present in the county on the day  
25 of the election and who chooses to vote on the day of the election shall  
26 vote at the polling place assigned to the precinct in which he or she  
27 resides unless he or she is returning a ballot for early voting or voting  
28 pursuant to section 32-943.

29 ~~(2) If a person registers to vote and requests a ballot at the same~~  
30 ~~time under this section, he or she shall, in addition to the requirements~~  
31 ~~of subsection (1) of this section, (a)(i) present one of the address~~

1 ~~confirmation documents as prescribed in subdivision (1)(a) of section~~  
2 ~~32-318.01, (ii) present proof that he or she is a member of the armed~~  
3 ~~forces of the United States who by reason of active duty has been absent~~  
4 ~~from his or her place of residence where the member is otherwise eligible~~  
5 ~~to vote, is a member of the United States Merchant Marine who by reason~~  
6 ~~of service has been away from his or her place of residence where the~~  
7 ~~member is otherwise eligible to vote, is a spouse or dependent of a~~  
8 ~~member of the armed forces of the United States or United States Merchant~~  
9 ~~Marine who has been absent from his or her place of residence due to the~~  
10 ~~service of that member, or resides outside the United States and but for~~  
11 ~~such residence would be qualified to vote in the state if the state was~~  
12 ~~the last place in which the person was domiciled before leaving the~~  
13 ~~United States, or (iii) state that he or she is elderly or handicapped~~  
14 ~~and has requested to vote by alternative means other than by casting a~~  
15 ~~ballot at his or her polling place on election day or (b) vote a ballot~~  
16 ~~which is placed in an envelope with the voter's name and address and~~  
17 ~~other necessary identifying information and kept securely for counting as~~  
18 ~~provided in this subsection. This subsection does not extend the deadline~~  
19 ~~for voter registration specified in section 32-302. A ballot cast~~  
20 ~~pursuant to subdivision (b) of this subsection shall be rejected and~~  
21 ~~shall not be counted if the acknowledgment of registration sent to the~~  
22 ~~registrant pursuant to section 32-322 is returned as undeliverable for a~~  
23 ~~reason other than clerical error within ten days after it is mailed,~~  
24 ~~otherwise after such ten-day period, the ballot shall be counted.~~

25 ~~(3) This section applies only to a person who appears in person to~~  
26 ~~obtain a ballot as provided in subsection (1) of this section and does~~  
27 ~~not apply to a ballot mailed to a voter pursuant to section 32-945.~~

28 **Sec. 24.** Section 32-945, Reissue Revised Statutes of Nebraska, is  
29 amended to read:

30 32-945 (1) When a request for a ballot from a person who is not  
31 registered to vote in the county reaches the election commissioner or

1 county clerk by mail, by facsimile transmission, or by means other than  
2 by application in person on or prior to the third Friday preceding the  
3 election, the election commissioner or county clerk shall mail to the  
4 applicant the registration application with the ballot. No ballot shall  
5 be sent by mail to any person after the third Friday preceding the  
6 election if such person is not a registered voter.

7 (2) When an application for a ballot from a person who is registered  
8 in the county reaches the county clerk or election commissioner by mail,  
9 facsimile transmission, or other means than by application in person and  
10 the application indicates that the applicant has changed his or her  
11 residence within the county, the county clerk or election commissioner  
12 shall change the address on the applicant's voter registration and mail  
13 to such applicant an acknowledgment of change of registration and the  
14 ballot as provided by section 32-947.

15 **Sec. 25.** Section 32-947, Revised Statutes Cumulative Supplement,  
16 2024, is amended to read:

17 32-947 (1) Upon receipt of an application or other request for a  
18 ballot to vote early, the election commissioner or county clerk shall  
19 determine whether the applicant is a registered voter and is entitled to  
20 vote as requested. If the election commissioner or county clerk  
21 determines that the applicant is a registered voter entitled to vote  
22 early and the application was received not later than the close of  
23 business on the second Friday preceding the election, the election  
24 commissioner or county clerk shall deliver a ballot to the applicant in  
25 person or by nonforwardable first-class mail, postage paid. The election  
26 commissioner or county clerk or any employee of the election commissioner  
27 or county clerk shall write or cause to be affixed his or her customary  
28 signature or initials on the ballot.

29 (2) An unsealed identification envelope shall be delivered with the  
30 ballot, and upon the back of the envelope shall be printed a form  
31 substantially as follows:

1 VOTER'S OATH

2 I, the undersigned voter, declare that the enclosed ballot or  
3 ballots contained no voting marks of any kind when I received them, and I  
4 caused the ballot or ballots to be marked, enclosed in the identification  
5 envelope, and sealed in such envelope.

6 To the best of my knowledge and belief, I declare under penalty of  
7 election falsification that:

8 (a) I, ....., am a registered voter  
9 in ..... County;

10 (b) I reside in the State of Nebraska at .....

11 (c) I have voted the enclosed ballot and am returning it in  
12 compliance with Nebraska law; and

13 (d) I have not voted and will not vote in this election except by  
14 this ballot.

15 ANY PERSON WHO SIGNS THIS FORM KNOWING THAT ANY OF THE INFORMATION  
16 IN THE FORM IS FALSE SHALL BE GUILTY OF ELECTION FALSIFICATION, A CLASS  
17 IV FELONY UNDER SECTION 32-1502 OF THE STATUTES OF NEBRASKA. THE PENALTY  
18 FOR ELECTION FALSIFICATION IS IMPRISONMENT FOR UP TO TWO YEARS AND TWELVE  
19 MONTHS POST-RELEASE SUPERVISION OR A FINE NOT TO EXCEED TEN THOUSAND  
20 DOLLARS, OR BOTH.

21 I also understand that failure to sign below will invalidate my  
22 ballot.

23 Signature .....

24 (3) If the ballot and identification envelope will be returned by  
25 mail or by someone other than the voter, the election commissioner or  
26 county clerk shall include with the ballot an identification envelope  
27 upon the face of which shall be printed the official title and post  
28 office address of the election commissioner or county clerk.

29 (4) The election commissioner or county clerk shall also enclose  
30 with the ballot materials:

31 (a) A registration application, if the election commissioner or

1 county clerk has determined that the applicant is not a registered voter  
2 pursuant to subsection (1) of section 32-945, with instructions that  
3 failure to return the completed and signed application indicating the  
4 residence address as it appears on the voter's request for a ballot to  
5 the election commissioner or county clerk by the close of the polls on  
6 election day will result in the ballot not being counted;

7 (b) A registration application and the oath pursuant to section  
8 32-946, if the voter is without a residence address, with instructions  
9 that the residence address of the voter shall be deemed that of the  
10 office of the election commissioner or county clerk of the county of the  
11 voter's prior residence and that failure to return the completed and  
12 signed application and oath to the election commissioner or county clerk  
13 by the close of the polls on election day will result in the ballot not  
14 being counted; or

15 (c) Written instructions directing the voter to submit a copy of an  
16 identification document pursuant to section 32-318.01 if the voter is  
17 required to present identification under such section and advising the  
18 voter that failure to submit identification to the election commissioner  
19 or county clerk by the close of the polls on election day will result in  
20 the ballot not being counted.

21 (5) The election commissioner or county clerk may enclose with the  
22 ballot materials a separate return envelope for the voter's use in  
23 returning his or her identification envelope containing the voted ballot,  
24 registration application, and other materials that may be required.

25 **Sec. 26.** Section 32-948, Reissue Revised Statutes of Nebraska, is  
26 amended to read:

27 32-948 (1) Upon receipt of an application or request for a ballot to  
28 vote early, the election commissioner or county clerk shall enter in the  
29 record of early voters the applicant's name, residence address, precinct,  
30 and subdivision of the precinct, if any, the mailing address to which the  
31 ballots are to be sent if different from the residence address, and the

1 date on which the application was received. The election commissioner or  
2 county clerk shall also record other information in the record of early  
3 voters as may be necessary to aid in the processing or verification of  
4 ballots, including such information as the date ballots and related  
5 materials were sent to the voter or picked up in person, the date on  
6 which the ballots were voted in person or returned or received by mail,  
7 or information as to the reason why a ballot could not be issued or sent.

8 (2) The record of early voters and applications for such ballots  
9 shall be open to public inspection prior to the election. The election  
10 commissioner or county clerk shall make an entry in the voter's  
11 registration record indicating that the voter has voted early in the  
12 election.

13 (3) No record of early voters or application for a ballot to vote  
14 early made available for public inspection shall include any voter's  
15 month and day of birth, signature, driver's license or state  
16 identification card number, photocopy of any valid photographic  
17 identification, or reasonable impediment certification included with the  
18 application.

19 **Sec. 27.** Section 32-949, Reissue Revised Statutes of Nebraska, is  
20 amended to read:

21 32-949 (1) After a ballot for early voting is received by a voter  
22 and before placing any marks thereon, the voter shall note whether there  
23 are any voting marks on the ballot and whether there is a signature or  
24 initials on the ballot in the space provided for the election official's  
25 signature or initials. If there are any voting marks or no signature or  
26 initials, the ballot shall be returned immediately to the election  
27 commissioner or county clerk. If there are no such marks, the voter shall  
28 cause the ballot to be marked. If the ballot is voted in the office of  
29 the election commissioner or county clerk, the registered voter shall  
30 return the ballot and identification envelope to the election  
31 commissioner or county clerk or an employee of the election commissioner

1 or county clerk who shall deposit the ballot into a ballot box and place  
2 the identification envelope in a secure container.

3 (2) If the voter is mailing or otherwise delivering the ballot to  
4 the election commissioner or county clerk, the voter shall:

5 (a) Place the marked ballot in the identification envelope received  
6 for that purpose in such a manner that the signature of the issuing  
7 officer on the ballot is visible;

8 (b) Complete and sign the voter's oath on the outside of the  
9 identification envelope under the penalty of election falsification;

10 (c) Enclose, in the identification envelope or separately in the  
11 return envelope if one has been provided, his or her completed  
12 registration application if one was provided pursuant to subsection (1)  
13 of section 32-945 or section 32-946, a copy of his or her identification  
14 document if such identification has been requested, and the oath  
15 completed and signed by a voter without a residence address if required  
16 pursuant to section 32-946;

17 (d) Ensure that the identification envelope or return envelope is  
18 sealed; and

19 (e) Mail, deliver, or cause to be delivered the envelope containing  
20 the ballots and any required materials to the election commissioner or  
21 county clerk from whom it was received.

22 (3) All postage costs related to returning such ballots and required  
23 materials, if any, to the election commissioner or county clerk shall be  
24 paid by the applicant.

25 **Sec. 28.** Section 32-949.01, Revised Statutes Cumulative Supplement,  
26 2024, is amended to read:

27 32-949.01 (1) If a ballot for early voting is destroyed, spoiled,  
28 lost, or not received by the registered voter, the voter may cast a  
29 provisional ballot pursuant to section 32-915 at the voter's polling  
30 place on election day or may obtain a replacement ballot from the  
31 election commissioner or county clerk by signing a statement on a form

1 prescribed by the Secretary of State that the original ballot for early  
2 voting was destroyed, spoiled, lost, or not received and delivering the  
3 statement to the election commissioner or county clerk.

4 (2) If the voter mails the statement or uses electronic mail or a  
5 facsimile machine for the submission of the statement, the election  
6 commissioner or county clerk shall not mail a replacement ballot to the  
7 voter unless the statement is received by 6 p.m. on the second Friday  
8 preceding the election.

9 (3) To receive a replacement ballot in person, the voter or an agent  
10 acting on behalf of a voter shall return the statement signed by the  
11 voter to the office of the election commissioner or county clerk by the  
12 deadline for the receipt of ballots specified in subsection (2) of  
13 section 32-908.

14 (4) ~~(3)~~ The election commissioner or county clerk shall verify the  
15 voter's signature on the statement with the signature appearing on the  
16 voter registration records prior to issuing any replacement ballot.

17 (5) ~~(4)~~ If the election commissioner or county clerk receives a  
18 statement meeting the requirements of this section, the election  
19 commissioner or county clerk shall deliver a replacement ballot to the  
20 voter or voter's agent if the voter or voter's agent is present in the  
21 office or shall mail a replacement ballot to the voter at the address  
22 shown on the statement. The election commissioner or county clerk shall  
23 keep a record of all replacement ballots issued under this section.

24 **Sec. 29.** Section 32-953, Revised Statutes Cumulative Supplement,  
25 2024, is amended to read:

26 32-953 (1) Except as otherwise provided in subsection (2) of this  
27 section, the election commissioner or county clerk shall mail the  
28 official ballot to all registered voters of the political subdivision or  
29 the district or ward of the political subdivision at the addresses  
30 appearing on the voter registration register on the same day. The ballots  
31 shall be mailed by nonforwardable first-class mail not sooner than the

1 ~~twenty-fifth~~ ~~twenty-second~~ day before the date set for the election and  
2 not later than the tenth day before the date set for the election. The  
3 election commissioner or county clerk shall include with the ballot  
4 instructions sufficient to describe the voting process and an unsealed  
5 identification envelope. Upon the back of the identification envelope  
6 shall be printed boxes sufficient for the voter to provide the voter's  
7 Nebraska driver's license number or state identification card number and  
8 a form substantially as follows:

9 VOTER'S OATH

10 I, the undersigned voter, declare that the enclosed ballot or  
11 ballots contained no voting marks of any kind when I received them and  
12 that I caused the ballot or ballots to be marked, enclosed in the  
13 identification envelope, and sealed in such envelope.

14 To the best of my knowledge and belief, I declare under penalty of  
15 election falsification that:

16 (a) I, ....., am a registered voter  
17 in ..... County;

18 (b) I reside in the State of Nebraska at .....

19 (c) I have voted the enclosed ballot and am returning it in  
20 compliance with Nebraska law;

21 (d) I have not voted and will not vote in this election except by  
22 this ballot; and

23 (e)(i) My Nebraska driver's license number or state identification  
24 card number is written in the corresponding boxes;

25 (ii) A photocopy of my valid photographic identification is  
26 enclosed; or

27 (iii) I have a reasonable impediment that prevents me from  
28 presenting valid photographic identification and my certification is  
29 enclosed.

30 ANY PERSON WHO SIGNS THIS FORM KNOWING THAT ANY OF THE INFORMATION  
31 IN THE FORM IS FALSE SHALL BE GUILTY OF ELECTION FALSIFICATION, A CLASS

1 IV FELONY UNDER SECTION 32-1502 OF THE STATUTES OF NEBRASKA. THE PENALTY  
2 FOR ELECTION FALSIFICATION IS IMPRISONMENT FOR UP TO TWO YEARS AND TWELVE  
3 MONTHS POST-RELEASE SUPERVISION OR A FINE NOT TO EXCEED TEN THOUSAND  
4 DOLLARS, OR BOTH.

5 I also understand that failure to sign below will invalidate my  
6 ballot.

7 Signature .....

8 (2) The election commissioner or county clerk shall ~~may choose not~~  
9 ~~to~~ mail a notice in lieu of a ballot to all registered voters who have  
10 been sent a notice pursuant to section 32-329 and failed to respond to  
11 the notice. The notice shall explain ~~If the election commissioner or~~  
12 ~~county clerk chooses not to mail a ballot to such voters, he or she shall~~  
13 ~~mail a notice to all such registered voters explaining~~ how to obtain a  
14 ballot and state ~~stating~~ the applicable deadlines.

15 (3) This section does not apply to any voter who casts a ballot  
16 pursuant to section 32-939.02 or 32-939.03.

17 **Sec. 30.** Section 32-956, Revised Statutes Cumulative Supplement,  
18 2024, is amended to read:

19 32-956 (1) If a ballot is destroyed, spoiled, lost, or not received  
20 by the registered voter, the voter may obtain a replacement ballot from  
21 the election commissioner or county clerk by signing a statement on a  
22 form prescribed by the Secretary of State that the ballot was destroyed,  
23 spoiled, lost, or not received and delivering the statement to the  
24 election commissioner or county clerk ~~by 5 p.m. on the date set for the~~  
25 ~~election.~~

26 (2) If the voter mails the statement or uses electronic mail or a  
27 facsimile machine for the submission of the statement, the election  
28 commissioner or county clerk shall not deliver a replacement ballot to  
29 the voter unless the statement is received prior to the close of business  
30 on the second Friday preceding the election.

31 (3) To receive a replacement ballot in person, the voter or an agent

1 acting on behalf of a voter shall return the statement signed by the  
2 voter to the office of the election commissioner or county clerk by 5  
3 p.m. on the day set for the election.

4 (4) ~~(3)~~ The election commissioner or county clerk shall verify the  
5 voter's signature on the statement with the signature appearing on the  
6 voter registration records prior to issuing any replacement ballot.

7 (5) ~~(4)~~ If the election commissioner or county clerk receives a  
8 statement meeting the requirements of this section, he or she shall  
9 deliver a replacement ballot to the voter if the voter is present in the  
10 office or shall mail a replacement ballot to the voter at the address  
11 shown on the statement. The election commissioner or county clerk shall  
12 keep a record of all replacement ballots issued under this section.

13 **Sec. 31.** Section 32-957, Revised Statutes Cumulative Supplement,  
14 2024, is amended to read:

15 32-957 (1) An official ballot under section 32-953 shall be counted  
16 only if it is returned in the identification envelope, the envelope is  
17 signed by the voter to whom it was issued, the signature is verified by  
18 the election commissioner or county clerk, and the voter provided the  
19 voter's driver's license number or state identification card number on  
20 the envelope or provided a photocopy of valid photographic identification  
21 or a reasonable impediment certification inside the envelope.

22 (2) The election commissioner or county clerk shall verify the  
23 signature on each identification envelope received in his or her office  
24 with the signature appearing on the voter registration records. If the  
25 election commissioner or county clerk is unable to verify a signature,  
26 the election commissioner or county clerk shall contact the voter within  
27 two days after determining that he or she is unable to verify the  
28 signature to ascertain whether the voter cast a ballot. The election  
29 commissioner or county clerk may request that the registered voter sign  
30 and submit a current signature card pursuant to section 32-318. The  
31 election commissioner or county clerk may begin verifying the signatures

1 as the envelopes are received in his or her office.

2 (3) If a voter fails to provide the voter's driver's license number  
3 or state identification card number, valid photographic identification,  
4 or a reasonable impediment certification as required under subsection (1)  
5 of this section, the election commissioner or county clerk shall contact  
6 the voter no later than the day after the election and the voter shall  
7 present valid photographic identification or a reasonable impediment  
8 certification to the election commissioner or county clerk on or before  
9 the ~~Friday~~ ~~Tuesday~~ after the election or the ballot shall not be counted.

10 (4) If the election commissioner or county clerk determines that a  
11 voter has voted more than once, no ballot cast by that voter in that  
12 election shall be counted. The election commissioner or county clerk  
13 shall make public any record or list of registered voters who have  
14 returned their ballots.

15 (5) Subsections (1) and (3) of this section do not apply to any  
16 voter who casts a ballot pursuant to section 32-939.02 or 32-939.03.

17 **Sec. 32.** Section 32-1002.01, Revised Statutes Cumulative Supplement,  
18 2024, is amended to read:

19 32-1002.01 (1) As the ballots are removed from the ballot box  
20 pursuant to sections 32-1012 to 32-1018, the receiving board shall  
21 separate the provisional voter identification verification envelopes from  
22 the rest of the ballots and deliver them to the election commissioner or  
23 county clerk.

24 (2) Upon receipt of a provisional voter identification verification  
25 envelope, the election commissioner or county clerk shall verify that the  
26 certificate on the front of the envelope or the form attached to the  
27 envelope is in proper form and that the certification has been signed by  
28 the voter.

29 (3) The election commissioner or county clerk shall also verify that  
30 such person has not voted anywhere else in the county or been issued a  
31 ballot for early voting.

1 (4) A ballot cast by a voter pursuant to section 32-915.03 shall be  
2 counted if the voter completed and signed the certification on the  
3 provisional voter identification verification envelope and the voter:

4 (a) Presented valid photographic identification to the election  
5 commissioner or county clerk on or before the Friday ~~Tuesday~~ after the  
6 election; or

7 (b) Has a reasonable impediment preventing the voter from obtaining  
8 valid photographic identification, the voter completes a reasonable  
9 impediment certification, and the election commissioner or county clerk  
10 verifies:

11 (i) The signature on the reasonable impediment certification with  
12 the signature appearing on the voter registration record; and

13 (ii) That the voter does not have a current, unexpired driver's  
14 license or state identification card issued by the State of Nebraska.

15 (5) A ballot cast by a voter pursuant to section 32-915.03 shall not  
16 be counted if:

17 (a) The voter failed to complete and sign the certification on the  
18 provisional voter identification verification envelope pursuant to  
19 subsection (2) of section 32-915.03;

20 (b) The voter failed to present valid photographic identification to  
21 the election commissioner or county clerk on or before the Friday ~~Tuesday~~  
22 after the election; or

23 (c) The voter has a reasonable impediment preventing the voter from  
24 obtaining valid photographic identification and:

25 (i) The voter did not complete a reasonable impediment  
26 certification; or

27 (ii) The election commissioner or county clerk was not able to  
28 verify the signature on the reasonable impediment certification with the  
29 signature appearing on the voter registration record.

30 (6) Upon determining that the voter's ballot is eligible to be  
31 counted, the election commissioner or county clerk shall remove the

1 ballot from the provisional voter identification verification envelope  
2 without exposing the marks on the ballot and shall place the ballot with  
3 the ballots to be counted by the county canvassing board.

4 (7) The election commissioner or county clerk shall notify the  
5 system administrator of the free access system created pursuant to  
6 section 32-202 as to whether the ballot was counted and, if not, the  
7 reason the ballot was not counted.

8 (8) The verification shall be completed within seven business days  
9 after the election.

10 **Sec. 33.** Section 32-1010, Revised Statutes Cumulative Supplement,  
11 2024, is amended to read:

12 32-1010 Ballots shall be counted at a centralized location or at  
13 polling places as provided in sections 32-1012 to 32-1018. If counting  
14 takes place at a centralized location:

15 (1) The ~~the~~ receiving board shall deliver the ballot box and other  
16 election materials to the centralized location as directed by the  
17 election commissioner or county clerk; -

18 (2) The election worker delivering the ballots shall deliver the  
19 ballots directly to such centralized location and shall make no stops  
20 other than at the centralized location or a polling location; and

21 (3) In a county in which a midday pickup of ballots occurs on  
22 election day, ballots shall not be removed from the ballot box at a  
23 polling location but shall be transported to the centralized location in  
24 the ballot box in which they were originally deposited unless the poll  
25 watchers of two different political parties appointed in accordance with  
26 section 32-1013 observe such removal.

27 **Sec. 34.** Section 32-1013, Revised Statutes Supplement, 2025, is  
28 amended to read:

29 32-1013 (1) In each counting location, watchers may be appointed to  
30 be present and observe the counting of ballots. Each political party  
31 shall be entitled to one watcher at each location appointed and supplied

1 with credentials by the county central committee of such political party.  
2 The district court having jurisdiction over any such county may appoint  
3 additional watchers for any location.

4 (2) The watchers and the members of the counting board shall take  
5 the following oath administered by the election commissioner or county  
6 clerk or an election official designated by the election commissioner or  
7 county clerk: I do solemnly swear that I will not in any manner make  
8 known to anyone other than duly authorized election officials the results  
9 of the votes as they are being counted until the polls have officially  
10 closed and the summary of votes cast is delivered to the election  
11 commissioner or county clerk.

12 (3) Except for polling places using precinct-based optical scanners,  
13 all other persons shall be excluded from the place where the counting is  
14 being conducted except for observers authorized by the election  
15 commissioner or county clerk. No such observer shall be connected with  
16 any candidate, political party, or measure on the ballot.

17 (4) No such watcher or observer shall be excluded from the counting  
18 location unless the election commissioner or county clerk provides an  
19 unobstructed view of the counting of ballots by use of closed-circuit  
20 television, window, or similar device that provides the ability to  
21 plainly observe all actions taken during the counting of the ballots.

22 **Sec. 35.** Section 32-1027, Revised Statutes Cumulative Supplement,  
23 2024, is amended to read:

24 32-1027 (1) The election commissioner or county clerk shall appoint  
25 two or more registered voters to the counting board for early voting. One  
26 registered voter shall be appointed from the political party casting the  
27 highest number of votes for Governor or for President of the United  
28 States in the county in the immediately preceding general election, and  
29 one registered voter shall be appointed from the political party casting  
30 the next highest vote for such office. The election commissioner or  
31 county clerk may appoint additional registered voters to serve on the

1 counting board and may appoint registered voters to serve in case of a  
2 vacancy among any of the members of the counting board. Such appointees  
3 shall be balanced between the political parties and may include  
4 registered voters unaffiliated with any political party. The counting  
5 board may begin carrying out its duties not earlier than the second  
6 Friday before the election and shall meet as directed by the election  
7 commissioner or county clerk. Watchers appointed in accordance with  
8 section 32-1013 shall be permitted the opportunity to observe the  
9 counting process for early voting.

10 (2) The counting board shall place all identification envelopes in  
11 order and shall review each returned identification envelope pursuant to  
12 verification procedures prescribed in subsections (3) and (4) of this  
13 section.

14 (3) In its review, the counting board shall determine if:

15 (a) The voter has provided his or her name, residence address, and  
16 signature on the voter identification envelope;

17 (b) The ballot has been received from the voter who requested it and  
18 the residence address is the same address provided on the voter's request  
19 for a ballot for early voting, by comparing the information provided on  
20 the identification envelope with information recorded in the record of  
21 early voters or the voter's request;

22 (c) A completed and signed registration application has been  
23 received from the voter by the deadline in section 32-302, 32-321, or  
24 32-325 or by the close of the polls pursuant to section 32-945;

25 (d) An identification document has been received from the voter not  
26 later than the close of the polls on election day if required pursuant to  
27 section 32-318.01; and

28 (e) A completed and signed registration application and oath has  
29 been received from the voter by the close of the polls on election day if  
30 required pursuant to section 32-946.

31 (4) On the basis of its review, the counting board shall determine

1 whether the ballot shall be counted or rejected as follows:

2 (a) A ballot received from a voter who was properly registered on or  
3 prior to the deadline for registration pursuant to section 32-302 or  
4 32-321 shall be accepted for counting without further review if:

5 (i) The name on the identification envelope appears to be that of a  
6 registered voter to whom a ballot for early voting has been issued or  
7 sent;

8 (ii) The residence address provided on the identification envelope  
9 is the same residence address at which the voter is registered or is in  
10 the same precinct and subdivision of a precinct, if any; and

11 (iii) The identification envelope has been signed by the voter;

12 (b) In the case of a ballot received from a voter who was not  
13 properly registered prior to the deadline for registration pursuant to  
14 section 32-302 or 32-321, the ballot shall be accepted for counting if:

15 (i) A valid registration application completed and signed by the  
16 voter has been received by the election commissioner or county clerk  
17 prior to the close of the polls on election day;

18 (ii) The name on the identification envelope appears to be that of  
19 the person who requested the ballot;

20 (iii) The residence address provided on the identification envelope  
21 and on the registration application is the same as the residence address  
22 as provided on the voter's request for a ballot for early voting; and

23 (iv) The identification envelope has been signed by the voter;

24 (c) In the case of a ballot received from a voter without a  
25 residence address who requested a ballot pursuant to section 32-946, the  
26 ballot shall be accepted for counting if:

27 (i) The name on the identification envelope appears to be that of a  
28 registered voter to whom a ballot has been sent;

29 (ii) A valid registration application completed and signed by the  
30 voter, for whom the residence address is deemed to be the address of the  
31 office of the election commissioner or county clerk pursuant to section

1 32-946, has been received by the election commissioner or county clerk  
2 prior to the close of the polls on election day;

3 (iii) The oath required pursuant to section 32-946 has been  
4 completed and signed by the voter and received by the election  
5 commissioner or county clerk by the close of the polls on election day;  
6 and

7 (iv) The identification envelope has been signed by the voter;

8 (d) In the case of a ballot received from a registered voter  
9 required to present identification before voting pursuant to section  
10 32-318.01, the ballot shall be accepted for counting if:

11 (i) The name on the identification envelope appears to be that of a  
12 registered voter to whom a ballot has been issued or sent;

13 (ii) The residence address provided on the identification envelope  
14 is the same address at which the voter is registered or is in the same  
15 precinct and subdivision of a precinct, if any;

16 (iii) A copy of an identification document authorized in section  
17 32-318.01 has been received by the election commissioner or county clerk  
18 prior to the close of the polls on election day; and

19 (iv) The identification envelope has been signed by the voter; and

20 (e) In the case of a ballot received from a registered voter who  
21 filled out a reasonable impediment certification pursuant to section  
22 32-912.02, the ballot shall be accepted for counting if:

23 (i) The signature on the certification matches the signature on file  
24 with the election commissioner or county clerk;

25 (ii) The election commissioner or county clerk verifies that the  
26 voter does not have a current, unexpired driver's license or state  
27 identification card issued by the State of Nebraska;

28 (iii) The name on the identification envelope appears to be that of  
29 a registered voter to whom a ballot has been issued or sent;

30 (iv) The residence address provided on the identification envelope  
31 is the same address at which the voter is registered or is in the same

1 precinct and subdivision of a precinct, if any; and

2 (v) The identification envelope has been signed by the voter.

3 (5) In opening the identification envelope or the return envelope to  
4 determine if registration applications, oaths, or identification  
5 documents have been enclosed by the voters from whom they are required,  
6 the counting board shall make a good faith effort to ensure that the  
7 ballot remains folded and that the secrecy of the vote is preserved.

8 (6) The counting board may, on the second Friday before the  
9 election, open all identification envelopes which are approved, and if  
10 the signature of the election commissioner or county clerk or his or her  
11 employee is on the ballot, the ballot shall be unfolded, flattened for  
12 purposes of using the optical scanner, and placed in a sealed container  
13 for counting as directed by the election commissioner or county clerk. At  
14 the discretion of the election commissioner or county clerk, the counting  
15 board may begin counting early ballots no earlier than twenty-four hours  
16 prior to the opening of the polls on the day of the election.

17 (7) If an identification envelope is rejected, the counting board  
18 shall not open the identification envelope. The counting board shall  
19 write Rejected on the identification envelope and the reason for the  
20 rejection. If the ballot is rejected after opening the identification  
21 envelope because of the absence of the official signature on the ballot,  
22 the ballot shall be reinserted in the identification envelope which shall  
23 be resealed and marked Rejected, no official signature. The counting  
24 board shall place the rejected identification envelopes and ballots in a  
25 container labeled Rejected Ballots and seal it.

26 (8) As soon as all ballots have been placed in the sealed container  
27 and rejected identification envelopes or ballots have been sealed in the  
28 Rejected Ballots container, the counting board shall count the ballots  
29 the same as all other ballots and an unofficial count shall be reported  
30 to the election commissioner or county clerk. No results shall be  
31 released prior to the closing of the polls on election day.

1           **Sec. 36.** Section 32-1031, Revised Statutes Cumulative Supplement,  
2 2024, is amended to read:

3           32-1031 (1) The election commissioner or county clerk shall, prior  
4 to noon ~~1 p.m.~~ on the day after election day, post in a conspicuous place  
5 in the office of such election commissioner or county clerk a notice  
6 stating the day and hour when the county canvassing board will convene.

7           (2) After counting the ballots under section 32-1027 but no earlier  
8 than twenty-four hours after the notice is posted as required under  
9 subsection (1) of this section, the county canvassing board shall proceed  
10 with the official canvass of votes cast on election day. If in the  
11 process of canvassing the votes for any candidate or measure in any  
12 precinct the election commissioner or county clerk or the canvassing  
13 board determines that there is an obvious error in the certification of  
14 the votes, the error shall be corrected. The county canvassing board may  
15 open the ballots-cast container and recount the ballots for any candidate  
16 or any measure which appears to be in error. If the county canvassing  
17 board finds and corrects any such error, it shall make the correction  
18 entry in the precinct sign-in register, the precinct list of registered  
19 voters, and the official summary or summaries of votes cast and shall  
20 attach a letter of explanation to each book where the correction was  
21 made. The letter shall be signed by all members of the county canvassing  
22 board.

23           (3) When it has been determined that the returns in all precincts  
24 are correct, the county canvassing board shall provide a record of the  
25 results to the election commissioner or county clerk either in a ledger  
26 or by using a computer printout. The election commissioner or county  
27 clerk shall preserve the record of the results for the period of time  
28 specified by the State Records Administrator pursuant to the Records  
29 Management Act, and then it may be transferred to the State Archives of  
30 the Nebraska State Historical Society for permanent preservation.

31           (4) Any recesses or adjournments of the county canvassing board

1 shall be to a fixed time and publicly announced. When a recess is called,  
2 all ballots that have not been counted and all other supplies shall be  
3 placed in a fireproof safe or other suitable location which is locked  
4 until such board reconvenes.

5 **Sec. 37.** Section 32-1032, Revised Statutes Supplement, 2025, is  
6 amended to read:

7 32-1032 Upon the completion of the canvass by the county canvassing  
8 board, all books shall again be sealed, and the election commissioner or  
9 county clerk shall keep all election materials, including the ballots-  
10 cast containers from each precinct, the sealed envelopes containing the  
11 precinct list of registered voters, the precinct sign-in register, the  
12 official summary or summaries of votes cast, and the container for early  
13 voting materials, for not less than twenty-two months when statewide  
14 primary, general, or special elections involve federal offices,  
15 candidates, and issues and not less than fifty days for local elections  
16 not held in conjunction with a statewide primary, general, or special  
17 election. The election commissioner or county clerk shall keep on file  
18 one copy of each ballot face used in each precinct of the official  
19 partisan, nonpartisan, constitutional amendment, and initiative and  
20 referendum ballots, as used for voting, and all election notices used at  
21 each primary and general election for twenty-two months. The precinct  
22 sign-in register, the record of early voters, and the official summary of  
23 votes cast shall be subject to the inspection of any person who may wish  
24 to examine the same after the primary, general, or special election. No  
25 person other than the Secretary of State, the election commissioner or  
26 county clerk, law enforcement, or the courts shall be allowed to make  
27 copies of the precinct sign-in register. The election commissioner or  
28 county clerk shall not allow any other election materials to be  
29 inspected, including ballots, the names of voters who filled out a  
30 provisional voter identification verification envelope pursuant to  
31 section 32-915.03, and provisional ballot envelopes, except when an

1 election is contested or the materials become necessary to be used in  
2 evidence in the courts. The election commissioner or county clerk shall  
3 direct the destruction of such materials after such time, except that the  
4 election commissioner or county clerk may retain materials for the  
5 purposes of establishing voter histories.

6 **Sec. 38.** Section 32-1034, Reissue Revised Statutes of Nebraska, is  
7 amended to read:

8 32-1034 Immediately upon the completion of the canvass by the county  
9 canvassing board, the election commissioner or county clerk shall prepare  
10 an abstract of votes for all officers and issues certified to the  
11 election commissioner or county clerk by the Secretary of State. The  
12 election commissioner or county clerk shall sign and affix his or her  
13 official seal to the abstract as the Abstract of Votes of .....  
14 County and deliver it to the Secretary of State in person or via mail,  
15 electronic mail, or facsimile transmission by the third Monday after the  
16 election. If delivered via electronic mail or facsimile transmission, the  
17 original abstract shall be received by the Secretary of State by the  
18 fourth Wednesday following the election. The Secretary of State shall  
19 prepare a tabular sheet of the votes cast for such officers and measures  
20 and preserve the same with the abstract of votes from the various  
21 counties for the use of the Legislature and the board of state canvassers  
22 in making the official canvass. The Secretary of State shall deliver to  
23 the state chairperson of each political party, upon request, a separate  
24 abstract of votes of the various contests for national and state offices  
25 indicating the total votes received by each candidate and measure.

26 **Sec. 39.** Section 32-1035, Reissue Revised Statutes of Nebraska, is  
27 amended to read:

28 32-1035 (1) If the Secretary of State has not received the abstract  
29 of votes from any county by the deadlines specified in section 32-1034  
30 ~~third Monday after the day of election,~~ the Secretary of State may:

31 (a) Require the election commissioner or county clerk of such county

1 to send the abstract of votes via overnight delivery with a tracking  
2 number provided or next day hand delivery at such county's expense; or

3 (b) Send ~~send~~ a messenger to the election commissioner or county  
4 clerk of such county at the expense of such county. The election  
5 commissioner or county clerk shall furnish the messenger with the  
6 abstract of votes or, if the abstract has been sent, with a copy of the  
7 abstract, and the messenger shall return the abstract to the Secretary of  
8 State without delay.

9 (2) If the abstract of votes was delayed by reason of the fault or  
10 neglect of the election commissioner or county clerk, he or she shall be  
11 responsible to the county for the cost of the messenger.

12 **Sec. 40.** Section 32-1044, Revised Statutes Supplement, 2025, is  
13 amended to read:

14 32-1044 (1) An election commissioner or county clerk using a vote  
15 counting device to count ballots shall conduct at least three independent  
16 tests before counting begins to verify the accuracy of the counting  
17 process, which includes the computerized program installed for counting  
18 various ballots by vote counting device. The test shall be conducted by:

19 (a) The election commissioner or county clerk;

20 (b) The chief deputy election commissioner or a registered voter  
21 with a different party affiliation than that of the election commissioner  
22 or county clerk; and

23 (c) The person who installed the program in the vote counting device  
24 or the person in charge of operating the device.

25 (2) Watchers may be appointed to be present and observe the tests.  
26 Each political party shall be entitled to one watcher appointed and  
27 supplied with credentials by the county central committee of such  
28 political party. All other persons shall be excluded, except for  
29 observers authorized by the election commissioner or county clerk.  
30 Watchers and observers shall comply with the requirements for watchers  
31 and observers under section 32-1525. Watchers and observers cannot be

1 excluded from the testing location unless the election commissioner or  
2 county clerk provides an unobstructed view of the testing by use of  
3 closed-circuit television, window, or similar device.

4 (3) Prior to any statewide primary or general election, the election  
5 commissioner or county clerk shall certify the date the testing was  
6 completed to the Secretary of State. The Secretary of State shall post  
7 the certification on the Secretary of State's website.

8 **Sec. 41.** Section 32-1119, Revised Statutes Supplement, 2025, is  
9 amended to read:

10 32-1119 (1) Any candidate who failed to be nominated or elected  
11 shall be entitled to a recount if it appears, as evidenced by the  
12 abstract of votes, that the candidate failed to be nominated or elected  
13 by one of the following margins:

14 (a) If more than five hundred votes were cast for the office, one  
15 percent or less of the votes received by the candidate:

16 (i) Who received the highest number of votes, for offices in which  
17 two or fewer candidates are nominated or one candidate is elected; or

18 (ii) Who received the fewest number of votes qualifying the  
19 candidate for nomination or election, for offices in which three or more  
20 candidates are nominated or two or more candidates are elected; and

21 (b) If five hundred or fewer votes were cast for the office, two  
22 percent or less of the votes received by the candidate:

23 (i) Who received the highest number of votes, for offices in which  
24 two or fewer candidates are nominated or one candidate is elected; or

25 (ii) Who received the fewest number of votes qualifying the  
26 candidate for nomination or election, for offices in which three or more  
27 candidates are nominated or two or more candidates are elected.

28 (2) Any losing candidate may waive his or her right to a recount by  
29 filing a written statement with the Secretary of State, election  
30 commissioner, or county clerk with whom he or she made his or her filing.

31 All expenses of a recount under this section shall be paid by those

1 political subdivisions involved in the recount.

2 (3) Recounts shall be made by the county canvassing board which  
3 officiated in making the official county canvass of the election returns.  
4 If any member of the county canvassing board cannot participate in the  
5 recount, another person shall be appointed by the election commissioner  
6 or county clerk to take the member's place.

7 (4) Recounts for candidates who filed with the Secretary of State  
8 shall be made on the fifth Wednesday after the election and shall  
9 commence at 9 a.m. The Secretary of State shall inform each election  
10 commissioner or county clerk of the names of the candidates for which the  
11 board of state canvassers deems a recount to be necessary. If a recount  
12 is requested pursuant to section 32-1121, the recounts may be conducted  
13 concurrently.

14 (5) The election commissioner or county clerk shall be responsible  
15 for recounting the ballots for those candidates for whom the county  
16 canvassing board deems a recount to be necessary. The recount shall be  
17 made as soon as possible after the adjournment of the county canvassing  
18 board, except that if a recount is required under subsection (4) of this  
19 section or section 32-1121, the recounts may be conducted concurrently.

20 (6) The Secretary of State, election commissioner, or county clerk  
21 shall notify all candidates whose ballots will be recounted of the time,  
22 date, and place of the recount. Candidates whose ballots will be  
23 recounted may be present or be represented by an agent appointed by the  
24 candidate.

25 (7) The procedures for the recounting of ballots shall be the same  
26 as those used for the counting of ballots on election day. The recount  
27 shall be conducted at the county courthouse, except that if vote counting  
28 devices are used for the counting or recounting, such counting or  
29 recounting may be accomplished at the site of the devices. Counties  
30 counting ballots by using a vote counting device shall first recount the  
31 ballots by use of the device. If substantial changes are found, the

1 ballots shall then be counted using such device in any precinct which  
2 might reflect a substantial change.

3 **Sec. 42.** Section 32-1121, Revised Statutes Cumulative Supplement,  
4 2024, is amended to read:

5 32-1121 (1)(a) If any candidate failed to be nominated or elected by  
6 more than the margin provided in section 32-1119, the losing candidate  
7 may submit a certified written request for a recount at such candidate's  
8 expense. The request shall be filed with the filing officer with whom the  
9 candidate filed for election not later than the third ~~fifth~~ day after the  
10 county canvassing board or the board of state canvassers concludes. The  
11 request shall list the counties where a recount is requested and shall  
12 include payment of the recount cost calculated pursuant to subdivision  
13 (2)(a) of this section. The recount shall be conducted as provided in  
14 section 32-1119 and subdivision (b) of this subsection.

15 (b) If a recount is requested pursuant to this section and the  
16 filing officer is the:

17 (i) Secretary of State, the recount shall be conducted as provided  
18 in subsections (4), (6), and (7) of section 32-1119, except that if the  
19 recount cannot be conducted on the fifth Wednesday following the  
20 election, the recount shall be conducted on the sixth Wednesday following  
21 the election; or

22 (ii) Election commissioner or county clerk, the recount shall be  
23 conducted as provided in subsections (5) through (7) of section 32-1119.

24 (2)(a) The cost of the recount shall be one hundred dollars per  
25 precinct voting in the contest. Prior to conducting the recount, the cost  
26 of the recount shall be determined by the election commissioner or county  
27 clerk and the requesting candidate shall be so notified. The candidate  
28 requesting the recount shall pay the estimated cost of the recount before  
29 the recount is scheduled to be conducted. If the recount involves more  
30 than one county, the election commissioner or county clerk shall certify  
31 the cost to the Secretary of State. The Secretary of State shall then

1 ~~notify the candidate of the determined cost, and the cost shall be paid~~  
2 ~~before any recount is scheduled to be conducted.~~ The candidate shall pay  
3 the cost on demand to the county treasurer of each county involved, and  
4 such sums shall be placed in the county general fund to help defray the  
5 cost of the recount.

6 (b) If the recount does not determine the candidate to be the  
7 winner:

8 (i) If the actual expense is less than the determined cost, the  
9 candidate may file a claim with the county board for overpayment of the  
10 recount; or -

11 (ii) If the actual expense is more than the determined cost, the  
12 candidate shall be responsible for payment of the difference.

13 (c) If the recount determines the candidate to be the winner, all  
14 costs which he or she paid shall be refunded. Refunds shall be made from  
15 the county general fund.

16 **Sec. 43.** Section 32-1203, Revised Statutes Cumulative Supplement,  
17 2024, is amended to read:

18 32-1203 (1) Each city, village, township, school district, public  
19 power district, ~~sanitary and improvement district,~~ metropolitan utilities  
20 district, fire protection district, natural resources district, regional  
21 metropolitan transit authority, community college area, learning  
22 community coordinating council, educational service unit, hospital  
23 district, reclamation district, library board, and airport authority  
24 shall pay for the costs of nominating and electing its officers as  
25 provided in subsection (2), (3), or (4) of this section. If a special  
26 issue is placed on the ballot at the time of the statewide primary or  
27 general election by any political subdivision, the political subdivision  
28 shall pay for the costs of the election as provided in subsection (2),  
29 (3), or (4) of this section.

30 (2) The charge for each primary and general election shall be  
31 determined by (a) ascertaining the total cost of all chargeable costs as

1 described in section 32-1202, (b) dividing the total cost by the number  
2 of precincts participating in the election to fix the cost per precinct,  
3 (c) prorating the cost per precinct by the inked ballot inch in each  
4 precinct for each political subdivision, and (d) totaling the cost for  
5 each precinct for each political subdivision, except that the minimum  
6 charge for each primary and general election for each political  
7 subdivision shall be one hundred dollars.

8 (3) In lieu of the charge determined pursuant to subsection (2) of  
9 this section, the election commissioner or county clerk may charge public  
10 power districts the fee for election costs set by section 70-610.

11 (4) In lieu of the charge determined pursuant to subsection (2) of  
12 this section, the election commissioner or county clerk may bill school  
13 districts directly for the costs of an election held under section  
14 10-703.01.

15 **Sec. 44.** Section 32-1516, Reissue Revised Statutes of Nebraska, is  
16 amended to read:

17 32-1516 Any person who falsely makes or falsely swears to any  
18 candidate filing form or any part thereof, fraudulently defaces or  
19 destroys any candidate filing form or any part thereof, files or receives  
20 for filing any candidate filing form knowing that the form or any part  
21 thereof is falsely made, or suppresses any duly filed candidate filing  
22 form or any part thereof, ~~or forges or falsely places any initials or~~  
23 ~~signatures on any ballot under section 32-916 or 32-947~~ shall be guilty  
24 of a Class III felony.

25 **Sec. 45.** Any person who forges or falsely places any initials or  
26 signatures on any ballot under section 32-916 or 32-947 shall be guilty  
27 of a Class III felony.

28 **Sec. 46.** Section 32-1524, Revised Statutes Cumulative Supplement,  
29 2024, is amended to read:

30 32-1524 (1) No judge or clerk of election or precinct or district  
31 inspector shall do any electioneering or disseminate information or

1 materials advertising or advocating for or against any ballot measure  
2 while acting as an election official.

3 (2) No person shall do any electioneering, disseminate information  
4 or materials advertising or advocating for or against any ballot measure,  
5 or circulate petitions within any polling place or any building  
6 designated for voters to cast ballots by the election commissioner or  
7 county clerk pursuant to the Election Act while the polling place or  
8 building is set up for voters to cast ballots or within two hundred feet  
9 of the entrances to any such polling place or building except as  
10 otherwise provided in subsection (4) of this section.

11 (3) No person shall do any electioneering or disseminate information  
12 or materials advertising or advocating for or against any ballot measure  
13 within two hundred feet of or circulate petitions within fifty feet of  
14 any secure ballot drop-box; -

15 (a) For special elections by mail conducted pursuant to section  
16 32-953, between the date ballots are mailed and the deadline for the  
17 receipt of ballots; and

18 (b) For all other elections, between the date ballots for early  
19 voting are mailed and the deadline for the receipt of ballots.

20 (4) Subject to any local ordinance, a person may display yard signs  
21 on private real property within two hundred feet of a polling place or  
22 building designated for voters to cast ballots or a secure ballot drop-  
23 box if the property is not under common ownership with the property on  
24 which the polling place, building, or secure ballot drop-box is located.

25 (5) If an election official or law enforcement officer observes a  
26 person violating this section, the election official or law enforcement  
27 officer shall inform such person that the person is in violation of this  
28 section and warn such person to cease such violation. Any person who,  
29 after being warned, persists in ~~Any person~~ violating this section shall  
30 be guilty of a Class V misdemeanor.

31 **Sec. 47.** Section 49-1401, Revised Statutes Cumulative Supplement,

1 2024, is amended to read:

2 49-1401 Sections 49-1401 to 49-14,142 and sections 49, 50, and 65 of  
3 this act shall be known and may be cited as the Nebraska Political  
4 Accountability and Disclosure Act.

5 **Sec. 48.** Section 49-1403, Reissue Revised Statutes of Nebraska, is  
6 amended to read:

7 49-1403 For purposes of the Nebraska Political Accountability and  
8 Disclosure Act, unless the context otherwise requires, the definitions  
9 found in sections 49-1404 to 49-1444 and sections 49 and 50 of this act  
10 shall be used.

11 **Sec. 49.** Foreign national means:

12 (1) An individual who is not a citizen of the United States or a  
13 national of the United States and who is not lawfully admitted for  
14 permanent residence;

15 (2) A person, other than an individual, organized under the laws of  
16 or having its principal place of business in a foreign country;

17 (3) A government of a foreign country; or

18 (4) A political party or political committee established in a  
19 foreign country.

20 **Sec. 50.** Preliminary activity includes conducting a poll or focus  
21 group, drafting proposed language, making telephone calls, sending or  
22 receiving electronic mail, and traveling in connection with a ballot  
23 question.

24 **Sec. 51.** Section 49-1449, Reissue Revised Statutes of Nebraska, is  
25 amended to read:

26 49-1449 (1) Each committee shall file a statement of organization  
27 pursuant to this section and pay a registration fee pursuant to section  
28 49-1449.01 with the commission. Except as provided in subsection (2) of  
29 this section, such statement of organization shall be filed and fee paid  
30 within ten days after a committee is formed. The commission shall  
31 maintain a statement of organization filed by a committee until notified

1 of the committee's dissolution. Any person who fails to file with the  
2 commission a statement of organization required by this subsection shall  
3 pay to the commission a late filing fee of fifty ~~twenty-five~~ dollars for  
4 each day the statement remains not filed in violation of this subsection,  
5 not to exceed one thousand five hundred ~~seven hundred fifty~~ dollars.

6 (2) If the committee is formed within thirty days prior to an  
7 election for which the committee exists, the statement of organization  
8 shall be filed and registration fee paid within two business days after  
9 the committee is formed. Any person who fails to file with the commission  
10 a statement of organization required by this subsection shall pay to the  
11 commission a late filing fee of two ~~one~~ hundred dollars for each day the  
12 statement remains not filed in violation of this subsection, not to  
13 exceed two ~~one~~ thousand dollars.

14 **Sec. 52.** Section 49-1449.01, Reissue Revised Statutes of Nebraska,  
15 is amended to read:

16 49-1449.01 (1) At the time that each committee files its statement  
17 of organization pursuant to section 49-1449, the committee shall pay to  
18 the commission a registration fee of one hundred fifty dollars. The  
19 filing of a statement of organization is not perfected unless accompanied  
20 by the registration fee.

21 (2) A committee which has not perfected its filing of a statement of  
22 organization by the date due as specified in section 49-1449 shall not  
23 make or receive contributions or expenditures until such time as the  
24 filing of the statement of organization is perfected, except that:

25 (a) A committee may make an expenditure to pay the registration fee;  
26 and

27 (b) A committee may make expenditures for thirty days after the  
28 termination of its registration if the expenditures are part of the  
29 process of dissolving the committee and the committee dissolves within  
30 thirty days after the termination of its registration.

31 (3) The registration fees collected pursuant to this section shall

1 be remitted to the State Treasurer for credit to the Nebraska  
2 Accountability and Disclosure Commission Cash Fund.

3 **Sec. 53.** Section 49-1450, Reissue Revised Statutes of Nebraska, is  
4 amended to read:

5 49-1450 The statement of organization required by section 49-1449  
6 shall include the following information:

7 (1) The name, street address, and telephone number, if any, of the  
8 committee. The committee address may be the home address of the candidate  
9 or treasurer of the committee;

10 (2) The name, street address, and telephone number, if any, of each  
11 person, other than an individual, that is a member of the committee;

12 (3) The full name, street address, and telephone number, if any, of  
13 the treasurer and other principal officers of the committee;

14 (4) The name and address of the financial institution in which the  
15 official committee depository is located, and the name and address of  
16 each financial institution in which a secondary depository is or is  
17 intended to be located;

18 (5) The full name of and office sought by each candidate and a brief  
19 statement identifying the substance of each ballot question supported or  
20 opposed by the committee;

21 (6) Identification of the committee as a candidate committee,  
22 political party committee, independent committee, or ballot question  
23 committee if it is identifiable as such a committee; ~~and~~

24 (7) If the committee is identified as a ballot question committee, a  
25 certification that no preliminary activity was directly or indirectly  
26 funded by one or more foreign nationals; and

27 (8) ~~(7)~~ Such other information as may be required by the rules and  
28 regulations of the commission.

29 **Sec. 54.** Section 49-1451, Reissue Revised Statutes of Nebraska, is  
30 amended to read:

31 49-1451 When any of the information required in a statement of

1 organization is changed, such change shall be reported when the next  
2 campaign statement is required to be filed. Any person who fails to  
3 report a change to the commission under this section shall pay to the  
4 commission a late filing fee of fifty ~~twenty-five~~ dollars for each day  
5 the change remains not reported in violation of this section, not to  
6 exceed one thousand five hundred ~~seven hundred fifty~~ dollars.

7 **Sec. 55.** Section 49-1455, Reissue Revised Statutes of Nebraska, is  
8 amended to read:

9 49-1455 (1) The campaign statement of a committee, other than a  
10 political party committee, shall contain the following information:

11 (a) The filing committee's name, address, and telephone number and  
12 the full name, residential and business addresses, and telephone numbers  
13 of its committee treasurer;

14 (b) Under the heading RECEIPTS, the total amount of contributions  
15 received during the period covered by the campaign statement; under the  
16 heading EXPENDITURES, the total amount of expenditures made during the  
17 period covered by the campaign statement; and the cumulative amount of  
18 those totals for the election period. If a loan was repaid during the  
19 period covered by the campaign statement, the amount of the repayment  
20 shall be subtracted from the total amount of contributions received.  
21 Forgiveness of a loan shall not be included in the totals. Payment of a  
22 loan by a third party shall be recorded and reported as a contribution by  
23 the third party but shall not be included in the totals. In-kind  
24 contributions or expenditures shall be listed at fair market value and  
25 shall be reported as both contributions and expenditures;

26 (c) The balance of cash and cash equivalents on hand at the  
27 beginning and the end of the period covered by the campaign statement;

28 (d) The full name of each individual from whom contributions  
29 totaling more than two hundred fifty dollars are received during the  
30 period covered by the report, together with the individual's street  
31 address or post office box number, the amount contributed, the date on

1 which each contribution was received, and the cumulative amount  
2 contributed by that individual for the election period;

3 (e) The full name of each person, except those individuals reported  
4 under subdivision (1)(d) of this section, which contributed a total of  
5 more than two hundred fifty dollars during the period covered by the  
6 report together with the person's street address or post office box  
7 number, the amount contributed, the date on which each contribution was  
8 received, and the cumulative amount contributed by the person for the  
9 election period;

10 (f) The name of each committee which is listed as a contributor  
11 shall include the full name of the committee's treasurer;

12 (g) Except as otherwise provided in subsection (3) of this section:  
13 The full name and street address of each person to whom expenditures  
14 totaling more than two hundred fifty dollars were made, together with the  
15 date and amount of each separate expenditure to each such person during  
16 the period covered by the campaign statement; the purpose of the  
17 expenditure; and the full name and street address of the person providing  
18 the consideration for which any expenditure was made if different from  
19 the payee;

20 (h) The amount and the date of expenditures for or against a  
21 candidate or ballot question during the period covered by the campaign  
22 statement and the cumulative amount of expenditures for or against that  
23 candidate or ballot question for the election period. An expenditure made  
24 in support of more than one candidate or ballot question, or both, shall  
25 be apportioned reasonably among the candidates or ballot questions, or  
26 both; and

27 (i) The total amount of funds disbursed by a separate segregated  
28 political fund, by state, for the purpose of supporting or opposing  
29 candidates and committees in elections in states other than Nebraska and  
30 candidates for federal office, including independent expenditures made in  
31 such elections.

1 (2) For purposes of this section, election period means the calendar  
2 year of the election.

3 (3) A campaign statement shall include the total amount paid to  
4 individual petition circulators during the reporting period, if any, but  
5 shall not include the name, address, or telephone number of any  
6 individual petition circulator if the only payment made to such  
7 individual was for services as a petition circulator.

8 **Sec. 56.** Section 49-1458, Reissue Revised Statutes of Nebraska, is  
9 amended to read:

10 49-1458 (1) A committee which receives a late contribution shall  
11 report the contribution to the commission by filing a report within two  
12 days after the date of its receipt. The report may be filed by hand  
13 delivery, facsimile transmission, ~~telegraph~~, express delivery service, or  
14 any other written means of communication, including electronic means  
15 approved by the commission, and need not contain an original signature.

16 (2) The report shall include the full name, street address,  
17 occupation, employer, and principal place of business of the contributor,  
18 the amount of the contribution, and the date of receipt.

19 (3) A late contribution shall be reported on subsequent campaign  
20 statements without regard to reports filed pursuant to this section.

21 (4) Any committee which fails to file a report of late contributions  
22 with the commission as required by this section shall pay to the  
23 commission a late filing fee of two ~~one~~ hundred dollars for each of the  
24 first ten days the report remains not filed in violation of this section.  
25 After the tenth day, such committee shall pay, for each day the report  
26 remains not filed, an additional late filing fee of one percent of the  
27 amount of the late contribution which was required to be reported, not to  
28 exceed ten percent of the amount of the late contribution which was  
29 required to be reported.

30 (5) For purposes of this section, late contribution means a  
31 contribution of one thousand dollars or more received after the closing

1 date for campaign statements as provided in subdivision (1)(b) of section  
2 49-1459.

3 **Sec. 57.** Section 49-1461, Revised Statutes Cumulative Supplement,  
4 2024, is amended to read:

5 49-1461 (1) In addition to the campaign statements required to be  
6 filed pursuant to sections 49-1459 and 49-1462, a ballot question  
7 committee shall file a campaign statement as required by the Nebraska  
8 Political Accountability and Disclosure Act according to the following  
9 schedule:

10 (a) ~~(1)~~ The first campaign statement shall be filed within ten days  
11 after the end of the calendar month in which the petition form is filed  
12 with the Secretary of State pursuant to section 32-1405. The closing date  
13 for the campaign statement shall be the last day of such calendar month;

14 (b) ~~(2)~~ Additional campaign statements shall be filed within ten  
15 days after the end of each calendar month thereafter except for the  
16 calendar month during which the signed petitions must be filed with the  
17 Secretary of State as provided in section 32-1407. The closing date for  
18 such campaign statements shall be the last day of each such calendar  
19 month; and

20 (c) ~~(3)~~ A final campaign statement shall be filed not later than  
21 thirty days after the deadline for filing petitions with the Secretary of  
22 State as provided in section 32-1407. The closing date for the campaign  
23 statement shall be twenty-five days after the deadline for filing such  
24 petitions.

25 (2) Any campaign statement filed by a ballot question committee  
26 pursuant to this section or section 49-1459 or 49-1462 shall include a  
27 certification by the committee's treasurer affirming that the donor  
28 associated with each contribution is not a foreign national and has not  
29 intentionally received, solicited, or accepted, whether directly or  
30 indirectly, contributions or expenditures aggregating in excess of one  
31 hundred thousand dollars from one or more foreign nationals within the

1 four-year period immediately preceding the date of the contribution.

2 (3) The campaign statements required to be filed pursuant to this  
3 section shall be filed whether or not petitions have or will be filed  
4 with the Secretary of State. Any person who fails to file a campaign  
5 statement with the commission pursuant to this section shall be subject  
6 to late filing fees as provided in section 49-1463.

7 **Sec. 58.** Section 49-1463, Reissue Revised Statutes of Nebraska, is  
8 amended to read:

9 49-1463 (1) Any person who fails to file a campaign statement with  
10 the commission under sections 49-1459 to 49-1463 shall pay to the  
11 commission a late filing fee of fifty ~~twenty-five~~ dollars for each day  
12 the campaign statement remains not filed in violation of this section,  
13 not to exceed one thousand five hundred ~~seven hundred fifty~~ dollars.

14 (2) Any committee which fails to file a statement of exemption with  
15 the commission under subsection (2) of section 49-1459 shall pay to the  
16 commission a late filing fee of fifty ~~twenty-five~~ dollars for each day  
17 the statement of exemption remains not filed in violation of this  
18 section, not to exceed four hundred fifty ~~two hundred twenty-five~~  
19 dollars.

20 **Sec. 59.** Section 49-1467, Reissue Revised Statutes of Nebraska, is  
21 amended to read:

22 49-1467 (1) Any person, other than a committee, who makes an  
23 independent expenditure advocating the election of a candidate or the  
24 defeat of a candidate's opponents or the qualification, passage, or  
25 defeat of a ballot question, which is in an amount of more than two  
26 hundred fifty dollars, shall file a report of the independent  
27 expenditure, within ten days, with the commission.

28 (2) The report shall be made on an independent expenditure report  
29 form provided by the commission and shall include the date of the  
30 expenditure, a brief description of the nature of the expenditure, the  
31 amount of the expenditure, the name and address of the person to whom it

1 was paid, the name and address of the person filing the report, and the  
2 name, address, occupation, employer, and principal place of business of  
3 each person who contributed more than two hundred fifty dollars to the  
4 expenditure.

5 (3) Any person required under this section to file a report for an  
6 independent expenditure advocating for the qualification, passage, or  
7 defeat of a ballot question shall include an accompanying certification  
8 with such report affirming that no funds have been intentionally accepted  
9 aggregating in excess of one hundred thousand dollars from one or more  
10 foreign nationals within the four-year period immediately preceding the  
11 date the expenditure was made.

12 (4) (3) Any person who fails to file a report of an independent  
13 expenditure with the commission shall pay to the commission a late filing  
14 fee of fifty ~~twenty-five~~ dollars for each day the statement remains not  
15 filed in violation of this section, not to exceed one thousand five  
16 hundred ~~seven hundred fifty~~ dollars.

17 (5) (4) Any person who violates this section shall be guilty of a  
18 Class IV misdemeanor.

19 **Sec. 60.** Section 49-1469.08, Reissue Revised Statutes of Nebraska,  
20 is amended to read:

21 49-1469.08 (1) Any entity specified in subsection (1) of section  
22 49-1469 which fails to file a report with the commission required by  
23 section 49-1469 or 49-1469.07 shall pay to the commission a late filing  
24 fee of fifty ~~twenty-five~~ dollars for each day the statement remains not  
25 filed in violation of such sections, not to exceed one thousand five  
26 hundred ~~seven hundred fifty~~ dollars.

27 (2) Any person who knowingly violates this section, section 49-1469,  
28 49-1469.05, 49-1469.06, or 49-1469.07 shall be guilty of a Class III  
29 misdemeanor.

30 **Sec. 61.** Section 49-1478.01, Reissue Revised Statutes of Nebraska,  
31 is amended to read:

1           49-1478.01 (1) An independent committee, including a separate  
2 segregated political fund, which makes a late independent expenditure  
3 shall report the expenditure to the commission by filing within two days  
4 after the date of the expenditure the committee's full name and street  
5 address, the amount of the expenditure, and the date of the expenditure.  
6 The report shall include (a) the full name and street address of the  
7 recipient of the expenditure, (b) the name and office sought of the  
8 candidate whose nomination or election is supported or opposed by the  
9 expenditure, and (c) the identification of the ballot question, the  
10 qualification, passage, or defeat of which is supported or opposed.  
11 Filing of a report of a late independent expenditure may be by any  
12 written means of communication, including electronic means approved by  
13 the commission, and need not contain an original signature. A late  
14 independent expenditure shall be reported on subsequent campaign  
15 statements without regard to reports filed pursuant to this section.

16           (2) A committee which fails to file a report of a late independent  
17 expenditure with the commission as required by this section shall pay to  
18 the commission a late filing fee of two ~~one~~ hundred dollars for each of  
19 the first ten days the report remains not filed in violation of this  
20 section. After the tenth day, such committee shall pay, for each day the  
21 report remains not filed, an additional late filing fee of one percent of  
22 the amount of the late independent expenditure which was required to be  
23 reported, not to exceed ten percent of the amount of the late independent  
24 expenditure which was required to be reported.

25           (3) For purposes of this section, late independent expenditure means  
26 an independent expenditure as defined in section 49-1428 of one thousand  
27 dollars or more made after the closing date for campaign statements as  
28 provided in subdivision (1)(b) of section 49-1459.

29           **Sec. 62.** Section 49-1479.01, Reissue Revised Statutes of Nebraska,  
30 is amended to read:

31           49-1479.01 (1) Any contribution by a person made on behalf of or to

1 a candidate or committee, including contributions which are in any way  
2 earmarked or otherwise directed to the candidate or committee through an  
3 intermediary or agent, shall be considered to be a contribution from the  
4 person to the candidate or committee.

5 (2) For purposes of this section, earmarked shall mean a  
6 designation, instruction, or encumbrance, including those which are  
7 direct or indirect, express or implied, or oral or written, which results  
8 in any part of a contribution or expenditure, including any in-kind  
9 expenditure made in exchange for a contribution, being made to or  
10 expended on behalf of a candidate or a committee.

11 (3) Any intermediary or agent, other than a committee, which  
12 receives an earmarked contribution shall forward the earmarked  
13 contribution to the recipient candidate or committee within ten days  
14 after receipt of such contribution.

15 (4) An intermediary or agent which is not a committee shall file a  
16 report of the earmarked contribution with the commission within ten days  
17 after receipt of the contribution. Any committee which is an intermediary  
18 or agent shall file a report of the earmarked contribution with the  
19 commission by the date the next campaign statement is required to be  
20 filed. The report of the earmarked contribution filed pursuant to this  
21 section shall be on a form prescribed by the commission.

22 (5) Any intermediary or agent making an earmarked contribution shall  
23 disclose to the recipient of the earmarked contribution the name and  
24 address of the intermediary or agent and the actual source of the  
25 contribution by providing the recipient with a copy of the report of the  
26 earmarked contribution at the time that the earmarked contribution is  
27 made.

28 (6) Any person or committee which fails to file a report of an  
29 earmarked contribution with the commission as required by this section  
30 shall pay to the commission a late filing fee of fifty ~~twenty-five~~  
31 dollars for each day the statement remains not filed in violation of this

1 section not to exceed one thousand five hundred ~~seven hundred fifty~~  
2 dollars.

3 (7) Any person who knowingly violates this section shall be guilty  
4 of a Class III misdemeanor.

5 **Sec. 63.** Section 49-1479.02, Reissue Revised Statutes of Nebraska,  
6 is amended to read:

7 49-1479.02 (1) A major out-of-state contributor shall file with the  
8 commission an out-of-state contribution report. An out-of-state  
9 contribution report shall be filed on a form prescribed by the commission  
10 within ten days after the end of the calendar month in which a person  
11 becomes a major out-of-state contributor. For the remainder of the  
12 calendar year, a major out-of-state contributor shall file an out-of-  
13 state contribution report with the commission within ten days after the  
14 end of each calendar month in which the contributor makes a contribution  
15 or expenditure.

16 (2) An out-of-state contribution report shall disclose as to each  
17 contribution or expenditure not previously reported (a) the amount,  
18 nature, value, and date of the contribution or expenditure, (b) the name  
19 and address of the committee, candidate, or person who received the  
20 contribution or expenditure, (c) the name and address of the person  
21 filing the report, and (d) the name, address, occupation, and employer of  
22 each person making a contribution of more than two hundred dollars in the  
23 calendar year to the person filing the report.

24 (3) This section shall not apply to (a) a person who files a report  
25 of a contribution or an expenditure pursuant to subsection (2) of section  
26 49-1469, (b) a person required to file a report or campaign statement  
27 pursuant to section 49-1469.07, (c) a committee having a statement of  
28 organization on file with the commission, or (d) a person or committee  
29 registered with the Federal Election Commission.

30 (4) Any person who fails to file an out-of-state contribution report  
31 with the commission as required by this section shall pay to the

1 commission a late filing fee of ~~two~~ ~~one~~ hundred dollars for each of the  
2 first ten days the report remains not filed in violation of this section.  
3 After the tenth day, such person shall pay, for each day the report  
4 remains not filed, an additional late filing fee of one percent of the  
5 amount of the contributions or expenditures which were required to be  
6 reported, not to exceed ten percent of the amount of the contributions or  
7 expenditures which were required to be reported.

8 **Sec. 64.** Section 49-1479.03, Revised Statutes Cumulative Supplement,  
9 2024, is amended to read:

10 49-1479.03 ~~(1) For purposes of this section, foreign national~~  
11 ~~means:~~

12 ~~(a) An individual who is not a citizen of the United States or a~~  
13 ~~national of the United States and who is not lawfully admitted for~~  
14 ~~permanent residence;~~

15 ~~(b) A person, other than an individual, organized under the laws of~~  
16 ~~or having its principal place of business in a foreign country;~~

17 ~~(c) A government of a foreign country; or~~

18 ~~(d) A political party or political committee established in a~~  
19 ~~foreign country.~~

20 ~~(1) (2)~~ It shall be unlawful for a foreign national, directly or  
21 indirectly, to make a contribution to a ballot question committee or for  
22 a ballot question committee to solicit, accept, or receive such a  
23 contribution.

24 (2) It shall be unlawful for a foreign national to directly or  
25 indirectly make an expenditure to support or oppose the qualification,  
26 passage, or defeat of a ballot question.

27 (3) It shall be unlawful for a foreign national to directly or  
28 indirectly solicit the making of a contribution or expenditure by another  
29 person or committee to support or oppose the qualification, passage, or  
30 defeat of a ballot question.

31 (4) It shall be unlawful for a foreign national to direct, dictate,

1 control, or directly or indirectly participate in the decisionmaking  
2 process of any person or committee regarding that person's or committee's  
3 activities to support or oppose the qualification, passage, or defeat of  
4 a ballot question, including decisions concerning the making of  
5 contributions or expenditures.

6 (5) ~~(3)~~ A person, other than an individual, organized under the laws  
7 of the United States which is a domestic subsidiary of a foreign national  
8 may make a contribution or an expenditure to support or oppose the  
9 qualification, passage, or defeat of a ballot question ~~ballot~~ if:

10 (a) The person is a discrete entity organized under the laws of any  
11 state within the United States and its principal place of business is  
12 within the United States;

13 (b) The foreign national parent does not finance election-related  
14 contributions or expenditures either directly or through such person,  
15 including through subsidizing the person's business operations, unless  
16 the person can demonstrate by a reasonable accounting method that it has  
17 sufficient funds from its own domestic operations to make any  
18 contributions or expenditures; and

19 (c) All decisions concerning the administration of the person's  
20 contributions or expenditures are made by citizens or permanent residents  
21 of the United States.

22 (6) Upon a ballot question committee's receipt of a contribution,  
23 the committee treasurer shall obtain from the donor an affirmation that  
24 the donor is not a foreign national and has not intentionally accepted  
25 funds aggregating in excess of one hundred thousand dollars from one or  
26 more foreign nationals within the four-year period immediately preceding  
27 the date the contribution is made.

28 (7)(a) A ballot question committee violating subsection (1) of this  
29 section shall be fined the amount of the prohibited contribution or one  
30 hundred thousand dollars, whichever is greater.

31 (b) A foreign national that made a contribution or an expenditure in

1 violation of this section or a person who made a contribution or  
2 expenditure on behalf of a foreign national shall be fined the amount of  
3 the prohibited contribution or expenditure plus one hundred thousand  
4 dollars.

5 (8) Nothing in this section shall be deemed to create or eliminate  
6 any existing donor disclosure rights or duties beyond those specifically  
7 enumerated.

8 (9) In addition to any fine issued pursuant to this section, the  
9 commission may assess against any person found to have violated this  
10 section an administrative fee in an amount equal to the reasonable and  
11 actual costs incurred by the commission in investigating and adjudicating  
12 the violation. The administrative fee shall be payable to the commission  
13 and shall be in addition to, not in lieu of, any other civil penalty,  
14 fine, or remedy provided by law. The commission shall determine the  
15 amount of the fee based upon documented expenditures directly  
16 attributable to any investigative or enforcement actions, including, but  
17 not limited to, staff time, legal expenses, expert services, travel, and  
18 administrative costs.

19 (10) The commission may adopt and promulgate rules and regulations  
20 to carry out this section.

21 **Sec. 65.** Any investigation of an alleged violation of the Nebraska  
22 Political Accountability and Disclosure Act or a court order in an action  
23 brought under the Nebraska Political Accountability and Disclosure Act  
24 shall occur in a manner that shields the identity of lawful donors as  
25 much as reasonably possible. No state or local government entity, court,  
26 or officer of a court may collect or require the submission of  
27 information on the identity of any donor to a tax-exempt organization  
28 other than information directly related to an alleged violation of the  
29 Nebraska Political Accountability and Disclosure Act.

30 **Sec. 66.** Section 49-1483.03, Reissue Revised Statutes of Nebraska,  
31 is amended to read:

1           49-1483.03 (1) Any lobbyist or principal who receives or expends  
2 more than five thousand dollars for lobbying purposes during any calendar  
3 month in which the Legislature is in session shall, within fifteen days  
4 after the end of such calendar month, file electronically a special  
5 report disclosing for that calendar month all information required by  
6 section 49-1483. All information disclosed in a special report shall also  
7 be disclosed in the next quarterly report required to be filed. The  
8 requirement to file a special report shall not apply to a receipt or  
9 expenditure for lobbyist fees for lobbying services which have otherwise  
10 been disclosed in the lobbyist's application for registration.

11           (2) Any lobbyist or principal who fails to file a special report  
12 required by this section with the Clerk of the Legislature or the  
13 commission shall pay to the commission a late filing fee of two ~~one~~  
14 hundred dollars for each of the first ten days the report remains not  
15 filed in violation of this section. After the tenth day, such lobbyist or  
16 principal shall pay, for each day the report remains not filed, an  
17 additional late filing fee of one percent of the amount of the receipts  
18 and expenditures which were required to be reported, not to exceed ten  
19 percent of the amount of the receipts and expenditures which were  
20 required to be reported.

21           **Sec. 67.** Section 49-1488.01, Reissue Revised Statutes of Nebraska,  
22 is amended to read:

23           49-1488.01 (1) Every lobbyist or principal who fails to file a  
24 quarterly statement or a statement of activity with the Clerk of the  
25 Legislature, pursuant to sections 49-1483 and 49-1488, shall pay to the  
26 commission a late filing fee of fifty ~~twenty-five~~ dollars for each day  
27 any of such statements are not filed in violation of such sections, but  
28 not to exceed one thousand five hundred ~~seven hundred fifty~~ dollars per  
29 statement.

30           (2) A lobbyist or principal required to pay a late filing fee  
31 pursuant to subsection (1) of this section may apply to the commission

1 for relief. The commission by order may reduce the amount of the late  
2 filing fee imposed upon such lobbyist or principal if he or she shows the  
3 commission that (a) the circumstances indicate no intent to file late,  
4 (b) the lobbyist or principal has not been required to pay a late filing  
5 fee for two years prior to the time the filing of the statement was due,  
6 (c) the late filing of the statement shows that less than five thousand  
7 dollars was raised, received, or expended during the reporting period,  
8 and (d) a reduction of the late fee would not frustrate the purposes of  
9 the Nebraska Political Accountability and Disclosure Act.

10 (3) A lobbyist or principal required to pay a late filing fee  
11 pursuant to subsection (1) of this section who qualifies for an exemption  
12 to the filing of quarterly statements pursuant to subsection (5) of  
13 section 49-1483 may apply to the commission for relief. The commission by  
14 order may reduce or waive the late filing fee and the person shall not be  
15 required to make a showing as provided by subsection (2) of this section.

16 **Sec. 68.** Section 69-1315, Reissue Revised Statutes of Nebraska, is  
17 amended to read:

18 69-1315 (a) The expiration of any period of time specified by  
19 contract, statute, or court order, during which an action or proceeding  
20 may be commenced or enforced to obtain payment of a claim for money or  
21 recovery of property, shall not prevent the money or property from being  
22 presumed abandoned property, nor affect any duty to file a report  
23 required by the Uniform Disposition of Unclaimed Property Act or to pay  
24 or deliver abandoned property to the State Treasurer. Holders shall not  
25 be required to report or to pay or to deliver abandoned property or  
26 unclaimed funds as to which the statute of limitations applicable to the  
27 enforcement of any claim to such property shall have expired prior to  
28 December 25, 1969.

29 (b) Except as provided in subsection (c) of this section, no ~~No~~  
30 action or proceeding may be commenced by the State Treasurer with respect  
31 to any duty of a holder under the act more than seven years after the

1 holder files a report for the period in which the duty arose. This  
2 subsection shall not apply to holders described in section 69-1307.01.

3 (c) The period of limitation established under subsection (b) of  
4 this section is tolled by the delivery of a notice by the State Treasurer  
5 that a holder is subject to an examination under section 69-1322 or the  
6 written election by the holder to enter into a voluntary disclosure  
7 agreement, whichever occurs first. The tolling period shall end upon  
8 completion of the examination under section 69-1322, the filing of any  
9 report required pursuant to such voluntary disclosure agreement, or the  
10 termination of such voluntary disclosure agreement by the State  
11 Treasurer, whichever occurs first.

12 **Sec. 69.** Section 69-1317, Revised Statutes Supplement, 2025, is  
13 amended to read:

14 69-1317 (a)(1)(i) Except as otherwise provided in this subdivision,  
15 all funds received under the Uniform Disposition of Unclaimed Property  
16 Act ~~, including the proceeds from the sale of abandoned property under~~  
17 ~~section 69-1316,~~ shall be deposited by the State Treasurer into the  
18 Unclaimed Property Trust Fund from which he or she shall make prompt  
19 payment of claims allowed pursuant to the act and payment of any expenses  
20 related to unclaimed property. All funds received under section  
21 69-1307.05 shall be deposited by the State Treasurer into the Unclaimed  
22 Property Trust Fund from which he or she shall make prompt payment of  
23 claims regarding such funds allowed pursuant to the act. All funds  
24 received under section 69-1316 shall be deposited by the State Treasurer  
25 into the Unclaimed Property Liquidation Proceeds Trust Fund. Transfers  
26 from the Unclaimed Property Trust Fund to the General Fund may be made at  
27 the direction of the Legislature. Before making any the deposit pursuant  
28 to this subdivision, the State Treasurer he or she shall record the name  
29 and last-known address of each person appearing from the holders' reports  
30 to be entitled to the abandoned property, the name and last-known address  
31 of each insured person or annuitant, and with respect to each policy or

1 contract listed in the report of a life insurance corporation, its  
2 number, the name of the corporation, and the amount due. The record shall  
3 be available for public inspection during business hours.

4 (ii) The record shall not be subject to public inspection or  
5 available for copying, reproduction, or scrutiny by commercial or  
6 professional locators of property presumed abandoned who charge any  
7 service. A finders' fee cannot be charged by commercial or professional  
8 locators of property presumed abandoned until twenty-four months after  
9 the names from the holders' reports have been published or officially  
10 disclosed. Records concerning the social security number, date of birth,  
11 and last-known address of an owner shall be treated as confidential and  
12 subject to the same confidentiality as tax return information held by the  
13 Department of Revenue, except that the Auditor of Public Accounts shall  
14 have unrestricted access to such records.

15 (iii) A professional finders' fee shall be limited to ten percent of  
16 the total dollar amount of the property presumed abandoned. To claim any  
17 such fee, the finder shall disclose to the owner the nature, location,  
18 and value of the property, provide notice of when such property was  
19 reported to the State Treasurer, and provide notice that the property may  
20 be claimed by the owner from the State Treasurer free of charge. To claim  
21 any such fee if the property has not yet been abandoned, the finder shall  
22 disclose to the owner the nature, location, and value of the property,  
23 provide notice of when such property will be reported to the State  
24 Treasurer, if known, and provide notice that, upon receipt of the  
25 property by the State Treasurer, such property may be claimed by the  
26 owner from the State Treasurer free of charge.

27 (2)(i) The unclaimed property records of the State Treasurer, the  
28 unclaimed property reports of holders, and the information derived by an  
29 unclaimed property examination or audit of the records of a person or  
30 otherwise obtained by or communicated to the State Treasurer may be  
31 withheld from the public. Any record or information that may be withheld

1 under the laws of this state or of the United States when in the  
2 possession of such a person may be withheld when revealed or delivered to  
3 the State Treasurer. Any record or information that is withheld under any  
4 law of another state when in the possession of that other state may be  
5 withheld when revealed or delivered by the other state to the State  
6 Treasurer.

7 (ii) Information withheld from the general public concerning any  
8 aspect of unclaimed property shall only be disclosed to an apparent owner  
9 of the property or to the escheat, unclaimed, or abandoned property  
10 administrators or officials of another state if that other state accords  
11 substantially reciprocal privileges to the State Treasurer.

12 (b)(1) On or before November 1 of each year prior to 2026, the State  
13 Treasurer shall transfer any balance in excess of one million dollars  
14 from the Unclaimed Property Trust Fund to the permanent school fund.

15 (2) On or before November 1 of each year beginning in 2026 through  
16 2035, the State Treasurer shall transfer any balance in excess of five  
17 ~~one~~ million dollars from the Unclaimed Property Trust Fund as follows:

18 (i) The first one million dollars to the Capitol Restoration Cash  
19 Fund; and

20 (ii) Any remaining balance to the permanent school fund.

21 (3) On or before November 1 of each year beginning in 2036, the  
22 State Treasurer shall transfer any balance in excess of five ~~one~~ million  
23 dollars from the Unclaimed Property Trust Fund to the permanent school  
24 fund.

25 (c) Before making any deposit to the credit of the permanent school  
26 fund, the Capitol Restoration Cash Fund, or the General Fund, the State  
27 Treasurer may deduct any costs related to unclaimed property and place  
28 such funds in the Unclaimed Property Cash Fund.

29 (d) The Unclaimed Property Cash Fund is created. Transfers from the  
30 fund to the General Fund may be made at the direction of the Legislature.  
31 Any money in the Unclaimed Property Cash Fund available for investment

1 shall be invested by the state investment officer pursuant to the  
2 Nebraska Capital Expansion Act and the Nebraska State Funds Investment  
3 Act.

4 (e) The Unclaimed Property Liquidation Proceeds Trust Fund is  
5 created. The fund shall be administered by the State Treasurer. The State  
6 Treasurer shall credit money to the fund as provided in subdivision (a)  
7 (1)(i) of this section. Money in the fund shall be transferred to the  
8 Unclaimed Property Trust Fund as needed to pay claims arising under  
9 section 69-1316. Money in the fund shall be used for no other purpose. At  
10 such time as money in this fund is no longer needed to ensure the payment  
11 of claims arising under section 69-1316, the balance remaining in the  
12 fund shall be transferred to the Unclaimed Property Trust Fund. Any money  
13 in the Unclaimed Property Liquidation Proceeds Trust Fund available for  
14 investment shall be invested by the state investment officer pursuant to  
15 the Nebraska Capital Expansion Act and the Nebraska State Funds  
16 Investment Act.

17 **Sec. 70.** Sections 21, 31, 32, and 72 of this act become operative  
18 on January 1, 2027. Sections 1, 2, 3, 4, 5, 10, 18, 20, 24, 25, 27, 33,  
19 35, 43, 44, 47, 48, 49, 50, 51, 52, 53, 54, 55, 56, 57, 58, 59, 60, 61,  
20 62, 63, 64, 65, 66, 67, 68, 69, 71, and 74 of this act become operative  
21 three calendar months after the adjournment of this legislative session.  
22 The other sections of this act become operative on their effective date.

23 **Sec. 71.** Original sections 32-806, 32-945, 32-949, 32-1516,  
24 49-1403, 49-1449, 49-1449.01, 49-1450, 49-1451, 49-1455, 49-1458,  
25 49-1463, 49-1467, 49-1469.08, 49-1478.01, 49-1479.01, 49-1479.02,  
26 49-1483.03, 49-1488.01, and 69-1315, Reissue Revised Statutes of  
27 Nebraska, sections 32-559, 32-947, 32-1010, 32-1027, 32-1203, 49-1401,  
28 49-1461, and 49-1479.03, Revised Statutes Cumulative Supplement, 2024,  
29 and sections 32-912 and 69-1317, Revised Statutes Supplement, 2025, are  
30 repealed.

31 **Sec. 72.** Original sections 32-915.03, 32-957, and 32-1002.01,

1 Revised Statutes Cumulative Supplement, 2024, are repealed.

2       **Sec. 73.** Original sections 32-228, 32-917, 32-948, 32-1034, and  
3 32-1035, Reissue Revised Statutes of Nebraska, sections 32-235,  
4 32-622.01, 32-802, 32-903, 32-942, 32-949.01, 32-953, 32-956, 32-1031,  
5 32-1121, and 32-1524, Revised Statutes Cumulative Supplement, 2024, and  
6 sections 32-101, 32-617, 32-624, 32-624.01, 32-803, 32-1013, 32-1032,  
7 32-1044, and 32-1119, Revised Statutes Supplement, 2025, are repealed.

8       **Sec. 74.** The following section is outright repealed: Section  
9 32-1406, Reissue Revised Statutes of Nebraska.

10       **Sec. 75.** Since an emergency exists, this act takes effect when  
11 passed and approved according to law.