

AMENDMENTS TO LB1072

Introduced by Clements, 2.

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

3 **Section 1.** (1) The Department of Health and Human Services, as the
4 applicant on behalf of the State of Nebraska for money from the federal
5 Centers for Medicare and Medicaid Services for the Rural Health
6 Transformation Program that was authorized by the One Big Beautiful Bill
7 Act, Section 71401 of Public Law 119-21, shall designate a unique budget
8 subprogram for all spending related to such program. The money in the
9 subprogram shall be expended for purposes authorized by the federal law
10 and no other purpose.

11 (2) Any application on behalf of the State of Nebraska for money
12 from the federal Centers for Medicare and Medicaid Services for the Rural
13 Health Transformation Program that was authorized by the One Big
14 Beautiful Bill Act, Section 71401 of Public Law 119-21, shall be
15 electronically submitted to the Clerk of the Legislature. Any utilization
16 of money received pursuant to an application shall be limited to the uses
17 approved in the application. The applicant shall post all awards, direct
18 and indirect, and all grants on the website of the Department of Health
19 and Human Services.

20 (3) The department shall electronically submit a report detailing
21 utilization of such money to the Clerk of the Legislature annually
22 through December 31, 2032. The report shall include a list of all
23 beneficiaries that includes direct awards, indirect awards passed through
24 from the direct awards, and any outcomes and metrics collected.

25 (4) No applicant on behalf of the State of Nebraska that receives
26 money from the federal Centers for Medicare and Medicaid Services for the
27 Rural Health Transformation Program that was authorized by the One Big

1 Beautiful Bill Act, Section 71401 of Public Law 119-21, shall use the
2 funds to supplant state rural health spending.

3 (5) Any potential awardee that applies to receive money through the
4 subprogram shall receive approval for a sustainability plan prior to the
5 distribution of any money.

6 **Sec. 2.** The State Treasurer shall transfer the remaining balance
7 from the Bioscience Innovation Cash Fund to the General Fund before June
8 30, 2026, on such dates and in such amounts as directed by the budget
9 administrator of the budget division of the Department of Administrative
10 Services.

11 **Sec. 3.** The State Treasurer shall transfer the remaining balance of
12 the Capitol Commission Revolving Fund to the General Fund before June 30,
13 2026, on such dates and in such amounts as directed by the budget
14 administrator of the budget division of the Department of Administrative
15 Services.

16 **Sec. 4.** The State Treasurer shall transfer the remaining balance
17 from the Capitol Restoration-Archives Fund to the General Fund before
18 June 30, 2026, on such dates and in such amounts as directed by the
19 budget administrator of the budget division of the Department of
20 Administrative Services.

21 **Sec. 5.** The State Treasurer shall transfer the remaining balance
22 from subfund number 26503 and subfund name the Capitol Restoration-Tours
23 within the Capitol Restoration-Archives Fund in the Nebraska State
24 Accounting System to the General Fund before June 30, 2026, on such dates
25 and in such amounts as directed by the budget administrator of the budget
26 division of the Department of Administrative Services.

27 **Sec. 6.** The State Treasurer shall transfer the remaining balance
28 from the Designated Collection Fund to the General Fund before June 30,
29 2026, on such dates and in such amounts as directed by the budget
30 administrator of the budget division of the Department of Administrative
31 Services.

1 **Sec. 7.** The State Treasurer shall transfer the remaining balance
2 from administratively created fund number 47240 and fund name Federal
3 Misc in the Nebraska State Accounting System to the General Fund before
4 June 30, 2026, on such dates and in such amounts as directed by the
5 budget administrator of the budget division of the Department of
6 Administrative Services.

7 **Sec. 8.** The State Treasurer shall transfer the remaining balance
8 from subfund number 64651 and subfund name Welfare & Club Accounts within
9 the Inmate Welfare and Club Accounts Fund in the Nebraska State
10 Accounting System to the General Fund before June 30, 2026, on such dates
11 and in such amounts as directed by the budget administrator of the budget
12 division of the Department of Administrative Services.

13 **Sec. 9.** The State Treasurer shall transfer the remaining balance
14 from subfund number 64652 and subfund name Welfare & Club Accounts within
15 the Inmate Welfare and Club Accounts Fund in the Nebraska State
16 Accounting System to the General Fund before June 30, 2026, on such dates
17 and in such amounts as directed by the budget administrator of the budget
18 division of the Department of Administrative Services.

19 **Sec. 10.** The State Treasurer shall transfer the remaining balance
20 from subfund number 64660 and subfund name Welfare & Club Accounts within
21 the Inmate Welfare and Club Accounts Fund in the Nebraska State
22 Accounting System to the General Fund before June 30, 2026, on such dates
23 and in such amounts as directed by the budget administrator of the budget
24 division of the Department of Administrative Services.

25 **Sec. 11.** The State Treasurer shall transfer the remaining balance
26 from administratively created fund number 68930 and fund name Insurance
27 Trust in the Nebraska State Accounting System to the General Fund before
28 June 30, 2026, on such dates and in such amounts as directed by the
29 budget administrator of the budget division of the Department of
30 Administrative Services.

31 **Sec. 12.** The State Treasurer shall transfer the remaining balance

1 from administratively created fund number 47827 and fund name 05 JAIBG in
2 the Nebraska State Accounting System to the General Fund before June 30,
3 2026, on such dates and in such amounts as directed by the budget
4 administrator of the budget division of the Department of Administrative
5 Services.

6 **Sec. 13.** The State Treasurer shall transfer the remaining balance
7 from the Job Training Cash Fund to the General Fund before June 30, 2026,
8 on such dates and in such amounts as directed by the budget administrator
9 of the budget division of the Department of Administrative Services.

10 **Sec. 14.** The State Treasurer shall transfer the remaining balance
11 from administratively created fund number 47821 and fund name Juvenile
12 Accountability in the Nebraska State Accounting System to the General
13 Fund before June 30, 2026, on such dates and in such amounts as directed
14 by the budget administrator of the budget division of the Department of
15 Administrative Services.

16 **Sec. 15.** The State Treasurer shall transfer the remaining balance
17 from the Leaking Underground Storage Tanks Trust Fund to the General Fund
18 before June 30, 2026, on such dates and in such amounts as directed by
19 the budget administrator of the budget division of the Department of
20 Administrative Services.

21 **Sec. 16.** The State Treasurer shall transfer the remaining balance
22 from administratively created fund number 28920 and fund name
23 Miscellaneous Claims Cash Fund in the Nebraska State Accounting System to
24 the General Fund before June 30, 2026, on such dates and in such amounts
25 as directed by the budget administrator of the budget division of the
26 Department of Administrative Services.

27 **Sec. 17.** The State Treasurer shall transfer the remaining balance
28 from administratively created fund number 61180 and fund name Multi-State
29 Trust Fund in the Nebraska State Accounting System to the General Fund
30 before June 30, 2026, on such dates and in such amounts as directed by
31 the budget administrator of the budget division of the Department of

1 Administrative Services.

2 **Sec. 18.** The State Treasurer shall transfer the remaining balance
3 from the Nebraska Community College Student Performance and Occupational
4 Education Grant Fund to the General Fund before June 30, 2026, on such
5 dates and in such amounts as directed by the budget administrator of the
6 budget division of the Department of Administrative Services.

7 **Sec. 19.** The State Treasurer shall transfer the remaining balance
8 from the Nebraska Competitive Telephone Marketplace Fund to the General
9 Fund before June 30, 2026, on such dates and in such amounts as directed
10 by the budget administrator of the budget division of the Department of
11 Administrative Services.

12 **Sec. 20.** The State Treasurer shall transfer the remaining balance
13 of the Nebraska Film Office Fund to the General Fund before June 30,
14 2026, on such dates and in such amounts as directed by the budget
15 administrator of the budget division of the Department of Administrative
16 Services.

17 **Sec. 21.** The State Treasurer shall transfer the remaining balance
18 from the Nebraska Grain Warehouse Surveillance Cash Fund to the General
19 Fund before June 30, 2026, on such dates and in such amounts as directed
20 by the budget administrator of the budget division of the Department of
21 Administrative Services.

22 **Sec. 22.** The State Treasurer shall transfer the remaining balance
23 from the Nursing Faculty Student Loan Cash Fund to the General Fund
24 before June 30, 2026, on such dates and in such amounts as directed by
25 the budget administrator of the budget division of the Department of
26 Administrative Services.

27 **Sec. 23.** The State Treasurer shall transfer the remaining balance
28 from the Petroleum Products and Hazardous Substances Storage and Handling
29 Fund to the General Fund before June 30, 2026, on such dates and in such
30 amounts as directed by the budget administrator of the budget division of
31 the Department of Administrative Services.

1 **Sec. 24.** The State Treasurer shall transfer the remaining balance
2 from administratively created fund number 46520 and fund name Public
3 Safety Communications Fund in the Nebraska State Accounting System to the
4 General Fund before June 30, 2026, on such dates and in such amounts as
5 directed by the budget administrator of the budget division of the
6 Department of Administrative Services.

7 **Sec. 25.** The State Treasurer shall transfer the remaining balance
8 from the Public Service Commission Pipeline Regulation Fund to the
9 General Fund before June 30, 2026, on such dates and in such amounts as
10 directed by the budget administrator of the budget division of the
11 Department of Administrative Services.

12 **Sec. 26.** The State Treasurer shall transfer the remaining balance
13 from the Radiation Transportation Emergency Response Cash Fund to the
14 General Fund before June 30, 2026, on such dates and in such amounts as
15 directed by the budget administrator of the budget division of the
16 Department of Administrative Services.

17 **Sec. 27.** The State Treasurer shall transfer the remaining balance
18 of the Rural Broadband Task Force Fund to the General Fund before June
19 30, 2026, on such dates and in such amounts as directed by the budget
20 administrator of the budget division of the Department of Administrative
21 Services.

22 **Sec. 28.** The State Treasurer shall transfer the remaining balance
23 from the Small Watersheds Flood Control Fund to the General Fund before
24 June 30, 2026, on such dates and in such amounts as directed by the
25 budget administrator of the budget division of the Department of
26 Administrative Services.

27 **Sec. 29.** The State Treasurer shall transfer the remaining balance
28 from the Soil and Plant Analysis Laboratory Cash Fund to the General Fund
29 before June 30, 2026, on such dates and in such amounts as directed by
30 the budget administrator of the budget division of the Department of
31 Administrative Services.

1 **Sec. 30.** The State Treasurer shall transfer the remaining balance
2 from the State Apiary Cash Fund to the General Fund before June 30, 2026,
3 on such dates and in such amounts as directed by the budget administrator
4 of the budget division of the Department of Administrative Services.

5 **Sec. 31.** The State Treasurer shall transfer the remaining balance
6 from subfund number 51322 and subfund name Dept of Ed Revolving LAN Usage
7 within the State Department of Education Revolving Fund in the Nebraska
8 State Accounting System to the General Fund before June 30, 2026, on such
9 dates and in such amounts as directed by the budget administrator of the
10 budget division of the Department of Administrative Services.

11 **Sec. 32.** The State Treasurer shall transfer the remaining balance
12 from subfund number 51324 and subfund name Dept of Ed Revolving Data Syst
13 within the State Department of Education Revolving Fund in the Nebraska
14 State Accounting System to the General Fund before June 30, 2026, on such
15 dates and in such amounts as directed by the budget administrator of the
16 budget division of the Department of Administrative Services.

17 **Sec. 33.** The State Treasurer shall transfer the remaining balance
18 from subfund number 51327 and subfund name Dept of Ed Revolving Color Prt
19 within the State Department of Education Revolving Fund in the Nebraska
20 State Accounting System to the General Fund before June 30, 2026, on such
21 dates and in such amounts as directed by the budget administrator of the
22 budget division of the Department of Administrative Services.

23 **Sec. 34.** The State Treasurer shall transfer the remaining balance
24 from subfund number 68920 and subfund name Health Plan within the State
25 Employees Insurance Fund in the Nebraska State Accounting System to the
26 General Fund before June 30, 2026, on such dates and in such amounts as
27 directed by the budget administrator of the budget division of the
28 Department of Administrative Services.

29 **Sec. 35.** The State Treasurer shall transfer the remaining balance
30 from the Tractor Permit Cash Fund to the General Fund before June 30,
31 2026, on such dates and in such amounts as directed by the budget

1 administrator of the budget division of the Department of Administrative
2 Services.

3 **Sec. 36.** The State Treasurer shall transfer the remaining balance
4 from the Violence Prevention Cash Fund to the General Fund before June
5 30, 2026, on such dates and in such amounts as directed by the budget
6 administrator of the budget division of the Department of Administrative
7 Services.

8 **Sec. 37.** The State Treasurer shall transfer the remaining balance
9 from administratively created fund number 28020 and fund name World Day
10 on the Mall Cash Fund in the Nebraska State Accounting System to the
11 General Fund before June 30, 2026, on such dates and in such amounts as
12 directed by the budget administrator of the budget division of the
13 Department of Administrative Services.

14 **Sec. 38.** The State Treasurer shall transfer \$100,000 from the
15 Certified Public Accountants Fund to the General Fund before June 30,
16 2026, on such dates and in such amounts as directed by the budget
17 administrator of the budget division of the Department of Administrative
18 Services.

19 **Sec. 39.** The State Treasurer shall transfer \$1,000,000 from the
20 Compensation Court Cash Fund to the General Fund on or after May 1, 2026,
21 but before June 30, 2026, on such dates and in such amounts as directed
22 by the budget administrator of the budget division of the Department of
23 Administrative Services.

24 **Sec. 40.** The State Treasurer shall transfer \$1,250,000 from the
25 Grade Crossing Protection Fund to the General Fund on or after June 1,
26 2026, but before June 30, 2026, on such dates and in such amounts as
27 directed by the budget administrator of the budget division of the
28 Department of Administrative Services.

29 **Sec. 41.** The State Treasurer shall transfer \$1,898,895 from the
30 Health and Human Services Cash Fund to the General Fund before June 30,
31 2026, on such dates and in such amounts as directed by the budget

1 administrator of the budget division of the Department of Administrative
2 Services.

3 **Sec. 42.** The State Treasurer shall transfer \$250,000 from the
4 Integrated Solid Waste Management Cash Fund to the General Fund before
5 June 30, 2026, on such dates and in such amounts as directed by the
6 budget administrator of the budget division of the Department of
7 Administrative Services.

8 **Sec. 43.** The State Treasurer shall transfer \$1,730,000 from the
9 motor fuel trust fund to the General Fund before June 30, 2026, on such
10 dates and in such amounts as directed by the budget administrator of the
11 budget division of the Department of Administrative Services.

12 **Sec. 44.** The State Treasurer shall transfer \$400,000 from the
13 Municipality Infrastructure Aid Fund to the General Fund before June 30,
14 2026, on such dates and in such amounts as directed by the budget
15 administrator of the budget division of the Department of Administrative
16 Services.

17 **Sec. 45.** The State Treasurer shall transfer \$2,424,287 from the
18 Nebraska Rural Projects Fund to the General Fund before June 30, 2026, on
19 such dates and in such amounts as directed by the budget administrator of
20 the budget division of the Department of Administrative Services.

21 **Sec. 46.** The State Treasurer shall transfer \$700,000 from the
22 Professional and Occupational Credentialing Cash Fund to the General Fund
23 before June 30, 2026, on such dates and in such amounts as directed by
24 the budget administrator of the budget division of the Department of
25 Administrative Services.

26 **Sec. 47.** The State Treasurer shall transfer \$3,000,000 from the
27 Records Management Cash Fund to the General Fund before June 30, 2026, on
28 such dates and in such amounts as directed by the budget administrator of
29 the budget division of the Department of Administrative Services.

30 **Sec. 48.** The State Treasurer shall transfer \$300,000 from the
31 Shovel-Ready Capital Recovery and Investment Fund to the General Fund

1 before June 30, 2026, on such dates and in such amounts as directed by
2 the budget administrator of the budget division of the Department of
3 Administrative Services.

4 **Sec. 49.** The State Treasurer shall transfer \$100,000 from the State
5 Energy Cash Fund to the General Fund before June 30, 2026, on such dates
6 and in such amounts as directed by the budget administrator of the budget
7 division of the Department of Administrative Services.

8 **Sec. 50.** The State Treasurer shall transfer \$12,285 from
9 administratively created fund number 56570 and fund name Transportation
10 Services Bureau Revolving Fund in the Nebraska State Accounting System to
11 the General Fund before June 30, 2026, on such dates and in such amounts
12 as directed by the budget administrator of the budget division of the
13 Department of Administrative Services.

14 **Sec. 51.** The State Treasurer shall transfer the remaining balance
15 from the Nebraska Environmental Response Cash Fund to the General Fund on
16 or after July 1, 2026, but before June 30, 2027, on such dates and in
17 such amounts as directed by the budget administrator of the budget
18 division of the Department of Administrative Services.

19 **Sec. 52.** The State Treasurer shall transfer the unobligated
20 remaining balance from the Shovel-Ready Capital Recovery and Investment
21 Fund to the General Fund on or after July 1, 2026, but before June 30,
22 2027, on such dates and in such amounts as directed by the budget
23 administrator of the budget division of the Department of Administrative
24 Services.

25 **Sec. 53.** The State Treasurer shall transfer the remaining balance
26 from the Superfund Cost Share Cash Fund to the General Fund on or after
27 July 1, 2026, but before June 30, 2027, on such dates and in such amounts
28 as directed by the budget administrator of the budget division of the
29 Department of Administrative Services.

30 **Sec. 54.** The State Treasurer shall transfer \$100,000 from the
31 Abstracters Board of Examiners Cash Fund to the General Fund on or after

1 July 1, 2026, but before June 30, 2027, on such dates and in such amounts
2 as directed by the budget administrator of the budget division of the
3 Department of Administrative Services.

4 **Sec. 55.** The State Treasurer shall transfer \$100,000 from the
5 Appraisal Management Company Fund to the General Fund on or after July 1,
6 2026, but before June 30, 2027, on such dates and in such amounts as
7 directed by the budget administrator of the budget division of the
8 Department of Administrative Services.

9 **Sec. 56.** The State Treasurer shall transfer \$25,000 from the Board
10 of Barber Examiners Fund to the General Fund on or after July 1, 2026,
11 but before July 15, 2026, on such dates and in such amounts as directed
12 by the budget administrator of the budget division of the Department of
13 Administrative Services.

14 **Sec. 57.** The State Treasurer shall transfer \$450,000 from the
15 Boiler Inspection Cash Fund to the General Fund on or after July 1, 2026,
16 but before June 30, 2027, on such dates and in such amounts as directed
17 by the budget administrator of the budget division of the Department of
18 Administrative Services.

19 **Sec. 58.** The State Treasurer shall transfer \$2,000,000 from the
20 Building Renewal Allocation Fund to the General Fund on or after July 1,
21 2026, but before June 30, 2027, on such dates and in such amounts as
22 directed by the budget administrator of the budget division of the
23 Department of Administrative Services.

24 **Sec. 59.** The State Treasurer shall transfer \$100,000 from the
25 Certified Public Accountants Fund to the General Fund on or after July 1,
26 2026, but before June 30, 2027, on such dates and in such amounts as
27 directed by the budget administrator of the budget division of the
28 Department of Administrative Services.

29 **Sec. 60.** The State Treasurer shall transfer \$1,300,000 of
30 accumulated investment earnings from the Clean Air Title V Cash Fund to
31 the General Fund on or after July 1, 2026, but before June 30, 2027, on

1 such dates and in such amounts as directed by the budget administrator of
2 the budget division of the Department of Administrative Services.

3 **Sec. 61.** The State Treasurer shall transfer \$500,000 from the
4 Community College State Dependents Fund to the General Fund on or after
5 July 1, 2026, but before June 30, 2027, on such dates and in such amounts
6 as directed by the budget administrator of the budget division of the
7 Department of Administrative Services.

8 **Sec. 62.** The State Treasurer shall transfer \$300,000 from the
9 Community Corrections Uniform Data Analysis Cash Fund to the General Fund
10 on or after July 1, 2026, but before June 30, 2027, on such dates and in
11 such amounts as directed by the budget administrator of the budget
12 division of the Department of Administrative Services.

13 **Sec. 63.** The State Treasurer shall transfer \$1,000,000 from the
14 Compensation Court Cash Fund to the General Fund on or after May 1, 2027,
15 but before June 30, 2027, on such dates and in such amounts as directed
16 by the budget administrator of the budget division of the Department of
17 Administrative Services.

18 **Sec. 64.** The State Treasurer shall transfer \$3,500,000 from the
19 Correctional Services Insurance Proceeds Fund to the General Fund on or
20 after July 1, 2026, but before June 30, 2027, on such dates and in such
21 amounts as directed by the budget administrator of the budget division of
22 the Department of Administrative Services.

23 **Sec. 65.** The State Treasurer shall transfer \$1,000,000 from the
24 Economic Recovery Contingency Fund to the General Fund on or after July
25 1, 2026, but before June 30, 2027, on such dates and in such amounts as
26 directed by the budget administrator of the budget division of the
27 Department of Administrative Services.

28 **Sec. 66.** The State Treasurer shall transfer \$100,000 from the
29 Engineering Plan Review Cash Fund to the General Fund on or after July 1,
30 2026, but before June 30, 2027, on such dates and in such amounts as
31 directed by the budget administrator of the budget division of the

1 Department of Administrative Services.

2 **Sec. 67.** The State Treasurer shall transfer \$8,977,251 from
3 administratively created fund number 42600 and fund name Federal Clearing
4 in the Nebraska State Accounting System to the General Fund on or after
5 July 1, 2026, but before June 30, 2027, on such dates and in such amounts
6 as directed by the budget administrator of the budget division of the
7 Department of Administrative Services.

8 **Sec. 68.** The State Treasurer shall transfer \$305,337 from
9 administratively created fund number 72610 and fund name Food
10 Distribution Fund in the Nebraska State Accounting System to the General
11 Fund on or after July 1, 2026, but before June 30, 2027, on such dates
12 and in such amounts as directed by the budget administrator of the budget
13 division of the Department of Administrative Services.

14 **Sec. 69.** The State Treasurer shall transfer \$200,000 from the Game
15 Law Investigation Cash Fund to the General Fund on or after July 1, 2026,
16 but before June 30, 2027, on such dates and in such amounts as directed
17 by the budget administrator of the budget division of the Department of
18 Administrative Services.

19 **Sec. 70.** The State Treasurer shall transfer \$1,250,000 from the
20 Grade Crossing Protection Fund to the General Fund on or after June 1,
21 2027, but before June 30, 2027, on such dates and in such amounts as
22 directed by the budget administrator of the budget division of the
23 Department of Administrative Services.

24 **Sec. 71.** The State Treasurer shall transfer \$3,410,000 from the
25 Health and Human Services Cash Fund to the General Fund on or after July
26 1, 2026, but before June 30, 2027, on such dates and in such amounts as
27 directed by the budget administrator of the budget division of the
28 Department of Administrative Services.

29 **Sec. 72.** The State Treasurer shall transfer \$6,500,000 from the
30 Homeless Shelter Assistance Trust Fund to the General Fund on or after
31 July 1, 2026, but before June 30, 2027, on such dates and in such amounts

1 as directed by the budget administrator of the budget division of the
2 Department of Administrative Services.

3 **Sec. 73.** The State Treasurer shall transfer \$250,000 from the
4 Integrated Solid Waste Management Cash Fund to the General Fund on or
5 after July 1, 2026, but before June 30, 2027, on such dates and in such
6 amounts as directed by the budget administrator of the budget division of
7 the Department of Administrative Services.

8 **Sec. 74.** The State Treasurer shall transfer \$2,900,000 from the
9 Jobs and Economic Development Initiative Fund to the General Fund on or
10 after July 1, 2026, but before June 30, 2027, on such dates and in such
11 amounts as directed by the budget administrator of the budget division of
12 the Department of Administrative Services.

13 **Sec. 75.** The State Treasurer shall transfer \$250,000 from
14 administratively created fund number 73410 and fund name NEBASE in the
15 Nebraska State Accounting System to the General Fund on or after July 1,
16 2026, but before June 30, 2027, on such dates and in such amounts as
17 directed by the budget administrator of the budget division of the
18 Department of Administrative Services.

19 **Sec. 76.** The State Treasurer shall transfer \$100,000 from subfund
20 number 26901 and subfund name Arts Maintenance Fund within the Nebraska
21 Arts Council Cash Fund in the Nebraska State Accounting System to the
22 General Fund on or after July 1, 2026, but before June 30, 2027, on such
23 dates and in such amounts as directed by the budget administrator of the
24 budget division of the Department of Administrative Services.

25 **Sec. 77.** The State Treasurer shall transfer \$5,000,000 from the
26 Nebraska Cultural Preservation Endowment Fund to the General Fund on or
27 after July 1, 2026, but before June 30, 2027, on such dates and in such
28 amounts as directed by the budget administrator of the budget division of
29 the Department of Administrative Services.

30 **Sec. 78.** The State Treasurer shall transfer \$125,000 from the
31 Nebraska Job Creation and Mainstreet Revitalization Fund to the General

1 Fund on or after July 1, 2026, but before June 30, 2027, on such dates
2 and in such amounts as directed by the budget administrator of the budget
3 division of the Department of Administrative Services.

4 **Sec. 79.** The State Treasurer shall transfer \$1,500,000 from the
5 Nebraska Outdoor Recreation Development Cash Fund to the General Fund on
6 or after July 1, 2026, but before June 30, 2027, on such dates and in
7 such amounts as directed by the budget administrator of the budget
8 division of the Department of Administrative Services.

9 **Sec. 80.** The State Treasurer shall transfer \$25,000 from the
10 Nebraska Snowmobile Trail Cash Fund to the General Fund on or after July
11 1, 2026, but before June 30, 2027, on such dates and in such amounts as
12 directed by the budget administrator of the budget division of the
13 Department of Administrative Services.

14 **Sec. 81.** The State Treasurer shall transfer \$50,000,000 from the
15 Nebraska Tobacco Settlement Trust Fund to the General Fund on or after
16 July 1, 2026, but before June 30, 2027, on such dates and in such amounts
17 as directed by the budget administrator of the budget division of the
18 Department of Administrative Services.

19 **Sec. 82.** The State Treasurer shall transfer \$300,000 from the Oil
20 and Gas Conservation Fund to the General Fund on or after July 1, 2026,
21 but before June 30, 2027, on such dates and in such amounts as directed
22 by the budget administrator of the budget division of the Department of
23 Administrative Services.

24 **Sec. 83.** The State Treasurer shall transfer \$5,747,931 from the
25 Perkins County Canal Project Fund to the General Fund on or after July 1,
26 2026, but before June 30, 2027, on such dates and in such amounts as
27 directed by the budget administrator of the budget division of the
28 Department of Administrative Services.

29 **Sec. 84.** The State Treasurer shall transfer \$800,000 from the
30 Professional and Occupational Credentialing Cash Fund to the General Fund
31 on or after July 1, 2026, but before June 30, 2027, on such dates and in

1 such amounts as directed by the budget administrator of the budget
2 division of the Department of Administrative Services.

3 **Sec. 85.** The State Treasurer shall transfer \$4,000,000 from the
4 Racetrack Gaming Fund to the General Fund on or after July 1, 2026, but
5 before June 30, 2027, on such dates and in such amounts as directed by
6 the budget administrator of the budget division of the Department of
7 Administrative Services.

8 **Sec. 86.** The State Treasurer shall transfer \$1,000,000 from the
9 Records Management Cash Fund to the General Fund on or after July 1,
10 2026, but before June 30, 2027, on such dates and in such amounts as
11 directed by the budget administrator of the budget division of the
12 Department of Administrative Services.

13 **Sec. 87.** The State Treasurer shall transfer \$1,000,000 from the
14 Secretary of State Cash Fund to the General Fund on or after July 1,
15 2026, but before June 30, 2027, on such dates and in such amounts as
16 directed by the budget administrator of the budget division of the
17 Department of Administrative Services.

18 **Sec. 88.** The State Treasurer shall transfer \$25,000 from the State
19 Board of Landscape Architects Cash Fund to the General Fund on or after
20 June 1, 2027, but before June 30, 2027, on such dates and in such amounts
21 as directed by the budget administrator of the budget division of the
22 Department of Administrative Services.

23 **Sec. 89.** The State Treasurer shall transfer \$5,100,000 from the
24 Surface Water Irrigation Infrastructure Fund to the General Fund on or
25 after July 1, 2026, but before June 30, 2027, on such dates and in such
26 amounts as directed by the budget administrator of the budget division of
27 the Department of Administrative Services.

28 **Sec. 90.** The State Treasurer shall transfer \$3,627,750 from the
29 Trail Development and Maintenance Fund to the General Fund on or after
30 July 1, 2026, but before June 30, 2027, on such dates and in such amounts
31 as directed by the budget administrator of the budget division of the

1 Department of Administrative Services.

2 **Sec. 91.** The State Treasurer shall transfer \$250,000 from the
3 Treasury Management Cash Fund to the General Fund on or after July 1,
4 2026, but before June 30, 2027, on such dates and in such amounts as
5 directed by the budget administrator of the budget division of the
6 Department of Administrative Services.

7 **Sec. 92.** The State Treasurer shall transfer \$100,000 from the
8 Tuition Recovery Cash Fund to the General Fund on or after July 1, 2026,
9 but before June 30, 2027, on such dates and in such amounts as directed
10 by the budget administrator of the budget division of the Department of
11 Administrative Services.

12 **Sec. 93.** The State Treasurer shall transfer \$1,000,000 from the
13 Unclaimed Property Cash Fund to the General Fund on or after July 1,
14 2026, but before June 30, 2027, on such dates and in such amounts as
15 directed by the budget administrator of the budget division of the
16 Department of Administrative Services.

17 **Sec. 94.** The State Treasurer shall transfer \$1,500,000 from the
18 Vacant Building and Excess Land Cash Fund to the General Fund on or after
19 July 1, 2026, but before June 30, 2027, on such dates and in such amounts
20 as directed by the budget administrator of the budget division of the
21 Department of Administrative Services.

22 **Sec. 95.** The State Treasurer shall transfer \$1,000,000 from the
23 Vehicle Title Registration System Replacement and Maintenance Cash Fund
24 to the General Fund on or after July 1, 2026, but before June 30, 2027,
25 on such dates and in such amounts as directed by the budget administrator
26 of the budget division of the Department of Administrative Services.

27 **Sec. 96.** The State Treasurer shall transfer \$8,518,601 from the
28 Water Recreation Enhancement Fund to the General Fund on or after July 1,
29 2026, but before June 30, 2027, on such dates and in such amounts as
30 directed by the budget administrator of the budget division of the
31 Department of Administrative Services.

1 **Sec. 97.** The State Treasurer shall transfer \$800,000 from the
2 Wildlife Conservation Fund to the General Fund on or after July 1, 2026,
3 but before June 30, 2027, on such dates and in such amounts as directed
4 by the budget administrator of the budget division of the Department of
5 Administrative Services.

6 **Sec. 98.** The State Treasurer shall transfer the unobligated
7 remaining balance from the Middle Income Workforce Housing Investment
8 Fund to the Affordable Housing Trust Fund before June 30, 2026, on such
9 dates and in such amounts as directed by the budget administrator of the
10 budget division of the Department of Administrative Services.

11 **Sec. 99.** The State Treasurer shall transfer the unobligated
12 remaining balance from the Rural Workforce Housing Investment Fund to the
13 Affordable Housing Trust Fund before June 30, 2026, on such dates and in
14 such amounts as directed by the budget administrator of the budget
15 division of the Department of Administrative Services.

16 **Sec. 100.** The State Treasurer shall transfer the remaining balance
17 from subfund number 28141 and subfund name NCBVI within the NCBVI
18 Enhancement Fund in the Nebraska State Accounting System to
19 administratively created fund number 68400 and fund name CBVI Trust in
20 the Nebraska State Accounting System before June 30, 2026, on such dates
21 and in such amounts as directed by the budget administrator of the budget
22 division of the Department of Administrative Services.

23 **Sec. 101.** The State Treasurer shall transfer the remaining balance
24 from subfund number 23651 and subfund name Self Exclusion within the
25 Racetrack Gaming Fund in the Nebraska State Accounting System to the
26 Compulsive Gamblers Assistance Fund before June 30, 2026, on such dates
27 and in such amounts as directed by the budget administrator of the budget
28 division of the Department of Administrative Services.

29 **Sec. 102.** The State Treasurer shall transfer \$1,500,000 from the
30 Nebraska Veterans' Aid Fund to the Department of Veterans' Affairs Cash
31 Fund before June 30, 2026, on such dates and in such amounts as directed

1 by the budget administrator of the budget division of the Department of
2 Administrative Services.

3 **Sec. 103.** The State Treasurer shall transfer \$1,500,000 from the
4 Nebraska Veterans' Aid Fund to the Department of Veterans' Affairs Cash
5 Fund on or after July 1, 2026, but before June 30, 2027, on such dates
6 and in such amounts as directed by the budget administrator of the budget
7 division of the Department of Administrative Services.

8 **Sec. 104.** The State Treasurer shall transfer \$700,000 from the
9 Certification Fund to the Education Future Fund before June 30, 2026, on
10 such dates and in such amounts as directed by the budget administrator of
11 the budget division of the Department of Administrative Services.

12 **Sec. 105.** The State Treasurer shall transfer \$4,694,064 of
13 accumulated interest from the State Lottery Operation Trust Fund to the
14 Education Future Fund before June 30, 2026, on such dates and in such
15 amounts as directed by the budget administrator of the budget division of
16 the Department of Administrative Services.

17 **Sec. 106.** The State Treasurer shall transfer \$70,000 of accumulated
18 interest from the State Lottery Prize Trust Fund to the Education Future
19 Fund before June 30, 2026, on such dates and in such amounts as directed
20 by the budget administrator of the budget division of the Department of
21 Administrative Services.

22 **Sec. 107.** The State Treasurer shall transfer \$2,500,000 from
23 administratively created fund number 63320 and fund name Ag & University
24 Land Lease Fund in the Nebraska State Accounting System to subfund number
25 21354 and subfund name Education Future Apportionment Fund within the
26 Education Future Fund in the Nebraska State Accounting System before June
27 30, 2026, on such dates and in such amounts as directed by the budget
28 administrator of the budget division of the Department of Administrative
29 Services.

30 **Sec. 108.** The State Treasurer shall transfer \$2,000,000 from
31 administratively created fund number 63210 and fund name Land Exchanges

1 in the Nebraska State Accounting System to subfund number 21354 and
2 subfund name Education Future Apportionment Fund within the Education
3 Future Fund in the Nebraska State Accounting System before June 30, 2026,
4 on such dates and in such amounts as directed by the budget administrator
5 of the budget division of the Department of Administrative Services.

6 **Sec. 109.** The State Treasurer shall transfer \$2,000,000 from the
7 Community College Gap Assistance Program Fund to the Education Future
8 Fund on or after July 1, 2026, but before June 30, 2027, on such dates
9 and in such amounts as directed by the budget administrator of the budget
10 division of the Department of Administrative Services.

11 **Sec. 110.** The State Treasurer shall transfer \$1,000,000 from the
12 Excellence in Teaching Cash Fund to the Education Future Fund on or after
13 July 1, 2026, but before June 30, 2027, on such dates and in such amounts
14 as directed by the budget administrator of the budget division of the
15 Department of Administrative Services.

16 **Sec. 111.** The State Treasurer shall transfer \$500,000 from the
17 Nebraska Education Improvement Fund to the Education Future Fund on or
18 after July 1, 2026, but before June 30, 2027, on such dates and in such
19 amounts as directed by the budget administrator of the budget division of
20 the Department of Administrative Services.

21 **Sec. 112.** The State Treasurer shall transfer \$40,000,000 of
22 accumulated interest and earnings from the permanent school fund to
23 subfund number 21354 and subfund name Education Future Apportionment Fund
24 within the Education Future Fund in the Nebraska State Accounting System
25 on or after July 1, 2026, but before June 30, 2027, on such dates and in
26 such amounts as directed by the budget administrator of the budget
27 division of the Department of Administrative Services.

28 **Sec. 113.** The State Treasurer shall transfer \$174,975 from the
29 Nebraska State Historical Society Collections Trust Fund to the
30 Historical Society Fund before June 30, 2026, on such dates and in such
31 amounts as directed by the budget administrator of the budget division of

1 the Department of Administrative Services.

2 **Sec. 114.** The State Treasurer shall transfer \$1,000,000 from the
3 Military Installation Development and Support Fund to the Military
4 Department Cash Fund before June 30, 2026, on such dates and in such
5 amounts as directed by the budget administrator of the budget division of
6 the Department of Administrative Services.

7 **Sec. 115.** The State Treasurer shall transfer \$260,000 from
8 administratively created fund number 64960 and fund name Davis
9 Scholarship Trust Fund in the Nebraska State Accounting System to the
10 Nebraska Opportunity Grant Fund before June 30, 2026, on such dates and
11 in such amounts as directed by the budget administrator of the budget
12 division of the Department of Administrative Services.

13 **Sec. 116.** The State Treasurer shall transfer \$300,000 from the
14 Perkins County Canal Project Fund to the State Settlement Cash Fund on or
15 after July 1, 2026, but before June 30, 2027, on such dates and in such
16 amounts as directed by the budget administrator of the budget division of
17 the Department of Administrative Services.

18 **Sec. 117.** The State Treasurer shall transfer \$7,522,461 from the
19 Nebraska Environmental Trust Fund to the Water Recreation Enhancement
20 Fund before June 30, 2026, on such dates and in such amounts as directed
21 by the budget administrator of the budget division of the Department of
22 Administrative Services.

23 **Sec. 118.** The State Treasurer shall transfer \$6,000,000 from the
24 Nebraska Environmental Trust Fund to the Water Resources Cash Fund on or
25 after July 1, 2026, but before June 30, 2027, on such dates and in such
26 amounts as directed by the budget administrator of the budget division of
27 the Department of Administrative Services.

28 **Sec. 119.** (1) The 988 Emergency Lifeline Cash Fund is created. The
29 fund shall consist of money received as a result of contracts, grants,
30 gifts, or fees designated for the fund and transfers at the direction of
31 the Legislature. The 988 Emergency Lifeline Cash Fund shall be used for

1 costs of the Department of Health and Human Services related to the 988
2 Suicide and Crisis Lifeline in Nebraska.

3 (2) Any money in the fund available for investment shall be invested
4 by the state investment officer pursuant to the Nebraska Capital
5 Expansion Act and the Nebraska State Funds Investment Act. Any investment
6 earnings from investment of money in the fund shall be credited to the
7 General Fund.

8 **Sec. 120.** The Correctional Services Insurance Proceeds Fund is
9 created. The fund shall consist of insurance claim proceeds received by
10 the Department of Correctional Services. The fund shall be used for
11 operating or capital costs incurred by the department. The fund shall be
12 administered by the Director of Correctional Services or his or her
13 designee. Transfers may be made from the fund to the General Fund at the
14 direction of the Legislature. Any money in the Correctional Services
15 Insurance Proceeds Fund available for investment shall be invested by the
16 state investment officer pursuant to the Nebraska Capital Expansion Act
17 and the Nebraska State Funds Investment Act.

18 **Sec. 121.** Section 1-111, Reissue Revised Statutes of Nebraska, is
19 amended to read:

20 1-111 (1) All fees collected under the Public Accountancy Act and
21 all costs collected under subdivision (8) of section 1-148 shall be
22 remitted by the board to the State Treasurer for credit to the Certified
23 Public Accountants Fund which is hereby created. Such fund shall, if and
24 when specifically appropriated by the Legislature during any biennium for
25 that purpose, be paid out from time to time by the State Treasurer upon
26 warrants drawn by the Director of Administrative Services on vouchers
27 approved by the board, and such board and expense thereof shall not be
28 supported or paid from any other fund of the state. Transfers may be made
29 from the fund to the General Fund at the direction of the Legislature
30 ~~through June 30, 2011.~~ Any money in the Certified Public Accountants Fund
31 available for investment shall be invested by the state investment

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

3 (2) The board shall remit civil penalties collected under
4 subdivision (5) of section 1-148 to the State Treasurer for distribution
5 in accordance with Article VII, section 5, of the Constitution of
6 Nebraska.

7 **Sec. 122.** Section 2-2701, Reissue Revised Statutes of Nebraska, is
8 amended to read:

9 2-2701 (1) No person shall be permitted to sell or dispose of any
10 current tractor model of one hundred or more horsepower in the State of
11 Nebraska without first having (a) made application for a permit and
12 obtained a permit to sell the tractor model, (b) the model tested by the
13 University of Nebraska onsite or offsite or by any Organization for
14 Economic Cooperation and Development test station, and (c) the model
15 passed upon by the board.

16 (2) A person may obtain a permit to sell or dispose of a current
17 tractor model of less than one hundred horsepower by meeting the permit
18 requirements of sections 2-2701 to 2-2711. A purchaser of a current
19 tractor model is not eligible to claim the exemption from sales and use
20 tax for agricultural machinery and equipment under section 77-2704.36
21 unless the current tractor model has been permitted for sale pursuant to
22 sections 2-2701 to 2-2711.

23 (3) Each and every tractor model presented for testing shall be a
24 stock model and shall not be equipped with any special accessory unless
25 regularly supplied to the trade. Any tractor model not complying with
26 this section shall not be tested under sections 2-2701 to 2-2711.
27 Applications shall be made to the board and shall be accompanied by
28 specifications of the tractor model required by the board and by the
29 applicable fees specified in section ~~sections~~ 2-2705 and ~~2-2705.01~~.

30 (4) If an official test application, with the required
31 specifications and fees, is submitted to any Organization for Economic

1 Cooperation and Development test station or to the University of Nebraska
2 and an application for a temporary permit is ~~and the fee prescribed in~~
3 ~~section 2-2705.01~~ are submitted, the department, with the approval of the
4 board, may issue a temporary permit for the sale of the tractor model
5 specified in the official test application. The date on which the
6 temporary permit terminates shall be fixed by the board. All temporary
7 permits shall be conditioned upon such tractor model being tested at a
8 mutually agreed-upon date, and the person to whom a temporary permit has
9 been issued shall submit a tractor model for testing which conforms to
10 the specifications filed with the official test application. Such tractor
11 model shall be delivered for testing at the mutually agreed-upon date.
12 Upon failure so to do, all such fees deposited by such person shall be
13 forfeited to the University of Nebraska Tractor Test Cash Fund, ~~except~~
14 ~~that the fee imposed in section 2-2705.01 shall be deposited in and~~
15 ~~forfeited to the Tractor Permit Cash Fund,~~ and in addition such person
16 shall not be issued any temporary permit for a period of five years from
17 the date such tractor was to be delivered for testing and until such
18 person meets the obligations required under subsection (5) of this
19 section to the department's satisfaction.

20 (5) All sales of tractors upon which a temporary permit has been
21 issued shall be made subject to the final official test and approval of
22 the tractor model as follows:

23 (a) If a tractor model upon which a temporary permit has been issued
24 was not submitted for the official test and approval on the mutually
25 agreed-upon date, the person to whom the temporary permit was issued
26 shall repurchase any such tractor sold in Nebraska under the temporary
27 permit. A claim by a purchaser under this subdivision shall be brought
28 within two years after the date of the expiration of the temporary
29 permit; and

30 (b) If a tractor model upon which a temporary permit has been issued
31 fails in the official test to meet the specifications of the tractor

1 model which were filed with the application and fee fees, the person to
2 whom the temporary permit was issued shall send a notice, as approved by
3 the department, to any person in Nebraska who has purchased a tractor
4 sold under the temporary permit. The person to whom the temporary permit
5 was issued shall either modify the tractor to meet the specifications
6 filed with the board or remedy to the satisfaction of the purchaser any
7 injury incurred by the purchaser which was caused by the failure of the
8 tractor to meet the specifications claimed. Such person shall be
9 prohibited from modifying sales literature, advertisement claims, or
10 specifications of the tractor to avoid such notice.

11 **Sec. 123.** Section 2-2703.01, Reissue Revised Statutes of Nebraska,
12 is amended to read:

13 2-2703.01 Upon application by any person ~~and payment of the fee~~
14 ~~required in section 2-2705.01~~, the board may recommend to the department
15 that a supplemental permit be issued to such person for the sale of a new
16 tractor model based upon the official test results of a previous tractor
17 model. The specifications and performance representations of the new
18 tractor model shall be compared to the official test results of the
19 previous tractor model, and if there are no substantial changes in
20 specifications, performance representations, and the capacity of the new
21 tractor model to meet such specifications and representations of
22 performance, the board shall recommend to the department the issuance of
23 a supplemental permit. The board may require further testing of the new
24 tractor model upon which a permit is sought and may require the person
25 making application to provide for reimbursement for the cost of such
26 tests pursuant to section 2-2705. If further testing is performed, the
27 board shall certify the results of such tests and forward them to the
28 department.

29 **Sec. 124.** Section 2-2705, Reissue Revised Statutes of Nebraska, is
30 amended to read:

31 2-2705 Application to the board for the testing of a tractor model

1 by the University of Nebraska shall be accompanied by the fee prescribed
2 ~~in section 2-2705.01 and such fee as is prescribed~~ by the Board of
3 Regents of the University of Nebraska as a partial reimbursement for
4 making the application.

5 Fees collected for the testing of tractors by the Nebraska Tractor
6 Testing Laboratory shall be credited to the University of Nebraska
7 Tractor Test Cash Fund, which fund is hereby created. The fund shall be
8 used by the Nebraska Tractor Testing Laboratory to defray the expenses of
9 testing tractors. Any accrued interest shall also be credited to the
10 fund, except that the cash carryover of such fund from one biennium to
11 the next biennium shall not exceed, by more than fifteen percent, the
12 total cash fund expenditures for the average of the five preceding years.
13 Any amount in excess of such fifteen percent shall be forwarded to the
14 University of Nebraska. Any money in the fund available for investment
15 shall be invested by the state investment officer pursuant to the
16 Nebraska Capital Expansion Act and the Nebraska State Funds Investment
17 Act.

18 The Board of Regents of the University of Nebraska may establish and
19 change from time to time as it determines advisable a schedule of fees
20 for such tractor tests, ~~except that such fee schedule shall not include~~
21 ~~the application fee prescribed in section 2-2705.01.~~

22 **Sec. 125.** Section 2-2706, Reissue Revised Statutes of Nebraska, is
23 amended to read:

24 2-2706 The failure of any tractor model to meet the specifications
25 and representations made by the applicant shall not prevent the applicant
26 from placing on the market other tractor models that do comply with the
27 permit requirements of sections 2-2701 to 2-2711. Any tractor model that
28 fails in the official test to meet the applicant's own specifications and
29 representations may be retested upon submission of a new test application
30 and the fee specified in section 2-2705 ~~fees prescribed in sections~~
31 ~~2-2705 and 2-2705.01.~~ Each and every permit issued under sections 2-2701

1 to 2-2711 shall specify the model or models included in such permit to
2 sell.

3 **Sec. 126.** Section 9-812, Revised Statutes Cumulative Supplement,
4 2024, is amended to read:

5 9-812 (1) All money received from the operation of lottery games
6 conducted pursuant to the State Lottery Act in Nebraska shall be credited
7 to the State Lottery Operation Trust Fund, which fund is hereby created.
8 All payments of the costs of establishing and maintaining the lottery
9 games shall be made from the State Lottery Operation Cash Fund. In
10 accordance with legislative appropriations, money for payments for
11 expenses of the division shall be transferred from the State Lottery
12 Operation Trust Fund to the State Lottery Operation Cash Fund, which fund
13 is hereby created. All money necessary for the payment of lottery prizes
14 shall be transferred from the State Lottery Operation Trust Fund to the
15 State Lottery Prize Trust Fund, which fund is hereby created. The amount
16 used for the payment of lottery prizes shall not be less than forty
17 percent of the dollar amount of the lottery tickets which have been sold.
18 Subject to Article III, section 24, of the Constitution of Nebraska,
19 transfers may be made from the State Lottery Operation Trust Fund and the
20 State Lottery Prize Trust Fund to the Education Future Fund at the
21 direction of the Legislature.

22 (2) A portion of the dollar amount of the lottery tickets which have
23 been sold on an annualized basis shall be transferred from the State
24 Lottery Operation Trust Fund as provided in subsection (3) of this
25 section. The dollar amount transferred pursuant to this subsection shall
26 equal the greater of (a) the dollar amount transferred in fiscal year
27 2002-03 or (b) any amount which constitutes at least twenty-two percent
28 and no more than twenty-five percent of the dollar amount of the lottery
29 tickets which have been sold on an annualized basis. To the extent that
30 funds are available, the Tax Commissioner and director may authorize a
31 transfer exceeding twenty-five percent of the dollar amount of the

1 lottery tickets sold on an annualized basis.

2 (3) Of the money available to be transferred as provided in this
3 subsection:

4 (a) The first five hundred thousand dollars shall be transferred to
5 the Compulsive Gamblers Assistance Fund to be used as provided in section
6 9-1006;

7 (b) Forty-four and one-half percent of the money remaining after the
8 payment of prizes and operating expenses and the initial transfer to the
9 Compulsive Gamblers Assistance Fund shall be used for education and
10 transferred pursuant to section 79-3501;

11 (c) Forty-four and one-half percent of the money remaining after the
12 payment of prizes and operating expenses and the initial transfer to the
13 Compulsive Gamblers Assistance Fund shall be transferred to the Nebraska
14 Environmental Trust Fund to be used as provided in the Nebraska
15 Environmental Trust Act;

16 (d) Ten percent of the money remaining after the payment of prizes
17 and operating expenses and the initial transfer to the Compulsive
18 Gamblers Assistance Fund shall be transferred to the Nebraska State Fair
19 Board if the most populous city within the county in which the fair is
20 located provides matching funds equivalent to ten percent of the funds
21 available for transfer. Such matching funds may be obtained from the city
22 and any other private or public entity, except that no portion of such
23 matching funds shall be provided by the state. If the Nebraska State Fair
24 ceases operations, ten percent of the money remaining after the payment
25 of prizes and operating expenses and the initial transfer to the
26 Compulsive Gamblers Assistance Fund shall be transferred to the General
27 Fund; and

28 (e) One percent of the money remaining after the payment of prizes
29 and operating expenses and the initial transfer to the Compulsive
30 Gamblers Assistance Fund shall be transferred to the Compulsive Gamblers
31 Assistance Fund to be used as provided in section 9-1006.

1 (4) Any money in the State Lottery Operation Trust Fund, the State
2 Lottery Operation Cash Fund, or the State Lottery Prize Trust Fund
3 available for investment shall be invested by the state investment
4 officer pursuant to the Nebraska Capital Expansion Act and the Nebraska
5 State Funds Investment Act. Beginning July 1, 2026, any investment
6 earnings from investment of money in these funds shall be credited to the
7 Education Future Fund.

8 (5) Unclaimed prize money on a winning lottery ticket shall be
9 retained for a period of time prescribed by rules and regulations. If no
10 claim is made within such period, the prize money shall be used at the
11 discretion of the Tax Commissioner for any of the purposes prescribed in
12 this section.

13 **Sec. 127.** Section 9-1107, Revised Statutes Supplement, 2025, is
14 amended to read:

15 9-1107 ~~(1)~~—The Racetrack Gaming Fund is created. The fund shall
16 consist of all license, application, and other fees collected under the
17 Nebraska Racetrack Gaming Act and all license fees and gross tax receipts
18 collected by the commission under sections 2-1203, 2-1203.01, and 2-1208
19 relating to horseracing but shall not include taxes collected pursuant to
20 section 2-1208.01. The fund shall be used for administration of the
21 Nebraska Racetrack Gaming Act and the administration of horseracing
22 pursuant to Chapter 2, article 12. Transfers may be made from the fund to
23 the General Fund and the Compulsive Gamblers Assistance Fund at the
24 direction of the Legislature. Any money in the Racetrack Gaming Fund
25 available for investment shall be invested by the state investment
26 officer pursuant to the Nebraska Capital Expansion Act and the Nebraska
27 State Funds Investment Act. Beginning October 1, 2024, any investment
28 earnings from investment of money in the fund shall be credited to the
29 General Fund.

30 ~~(2) The State Treasurer shall transfer any money in the Racing and~~
31 ~~Gaming Commission's Racing Cash Fund on September 3, 2025, to the~~

1 ~~Racetrack Gaming Fund.~~

2 **Sec. 128.** Section 13-2041, Reissue Revised Statutes of Nebraska, is
3 amended to read:

4 13-2041 There is hereby created the Integrated Solid Waste
5 Management Cash Fund. All fees collected by the department pursuant to
6 this section or fees designated pursuant to section 13-2042 or money
7 forfeited under subsection (21) of section 81-1505 shall be remitted to
8 the State Treasurer for credit to the fund. Forfeited funds may only be
9 used for purposes specified in the underlying financial assurance
10 instrument. Transfers may be made from the Integrated Solid Waste
11 Management Cash Fund to the General Fund at the direction of the
12 Legislature. Any money in the Integrated Solid Waste Management Cash Fund
13 ~~fund~~ available for investment shall be invested by the state investment
14 officer pursuant to the Nebraska Capital Expansion Act and the Nebraska
15 State Funds Investment Act.

16 The council shall adopt and promulgate rules and regulations
17 establishing a fee schedule to be paid to the department by persons
18 applying for a permit to operate a facility pursuant to the Integrated
19 Solid Waste Management Act or the Environmental Protection Act. Payment
20 shall be made in full to the department before the application is
21 processed.

22 By October 1 of each year, any person holding a permit under the
23 Integrated Solid Waste Management Act or to operate a solid waste
24 management facility under the Environmental Protection Act shall pay an
25 annual fee in an amount to be determined by the council. The annual fee
26 shall be sufficient to cover the costs of ongoing permit considerations.
27 The fees collected pursuant to this section shall not exceed the amount
28 necessary to pay reasonable costs of administering the permit program
29 pursuant to the Integrated Solid Waste Management Act or the
30 Environmental Protection Act.

31 ~~The State Treasurer shall transfer one million three hundred eighty-~~

1 ~~four thousand four hundred eighty-four dollars from the Integrated Solid~~
2 ~~Waste Management Cash Fund to the Superfund Cost Share Cash Fund on or~~
3 ~~before June 1, 2006.~~

4 **Sec. 129.** Section 19-5707, Revised Statutes Cumulative Supplement,
5 2024, is amended to read:

6 19-5707 The Municipality Infrastructure Aid Fund is created. The
7 fund shall be administered by the Department of Economic Development and
8 shall be used for the purposes of the Municipality Infrastructure Aid
9 Act, except that transfers may be made from the fund to the General Fund
10 at the direction of the Legislature. The Municipality Infrastructure Aid
11 Fund shall consist of money transferred by the Legislature and money that
12 was recouped under the Municipality Infrastructure Aid Act. Any money in
13 the fund available for investment shall be invested by the state
14 investment officer pursuant to the Nebraska Capital Expansion Act and the
15 Nebraska State Funds Investment Act. Investment earnings from investment
16 of money in the fund shall be credited to the fund.

17 **Sec. 130.** Section 29-2262.07, Reissue Revised Statutes of Nebraska,
18 is amended to read:

19 29-2262.07 The Probation Program Cash Fund is created. All funds
20 collected pursuant to section 29-2262.06 shall be remitted to the State
21 Treasurer for credit to the fund. Except as otherwise directed by the
22 Supreme Court during the period from November 21, 2009, until June 30,
23 2013, the fund shall be utilized by the administrator for the purposes
24 stated in subdivisions (14) and (17) of section 29-2252, except that the
25 State Treasurer shall, on or before June 30, 2011, on such date as
26 directed by the budget administrator of the budget division of the
27 Department of Administrative Services, transfer the amount set forth in
28 Laws 2009, LB1, One Hundred First Legislature, First Special Session. Any
29 money in the fund available for investment shall be invested by the state
30 investment officer pursuant to the Nebraska Capital Expansion Act and the
31 Nebraska State Funds Investment Act.

1 ~~On July 15, 2010, the State Treasurer shall transfer three hundred~~
2 ~~fifty thousand dollars from the Probation Program Cash Fund to the~~
3 ~~Violence Prevention Cash Fund. The Office of Violence Prevention shall~~
4 ~~distribute such funds as soon as practicable after July 15, 2010, to~~
5 ~~organizations or governmental entities that have submitted violence~~
6 ~~prevention plans and that best meet the intent of reducing street and~~
7 ~~gang violence and reducing homicides and injuries caused by firearms.~~

8 **Sec. 131.** Section 37-327.01, Reissue Revised Statutes of Nebraska,
9 is amended to read:

10 37-327.01 (1) The Game Law Investigation Cash Fund is created. The
11 commission shall use the fund for the purpose of obtaining evidence for
12 enforcement of the Game Law. The fund shall be funded through revenue
13 collected under the Game Law and budgeted or allocated to the fund by the
14 commission, and through donations from persons, wildlife groups, and
15 other charitable sources. Transfers may be made from the fund to the
16 General Fund at the direction of the Legislature. Any money in the Game
17 Law Investigation Cash Fund fund available for investment shall be
18 invested by the state investment officer pursuant to the Nebraska Capital
19 Expansion Act and the Nebraska State Funds Investment Act.

20 (2) For the purpose of establishing and maintaining legislative
21 oversight and accountability, the commission shall formulate record-
22 keeping procedures for all expenditures, disbursements, and transfers of
23 cash from the Game Law Investigation Cash Fund. Based on these record-
24 keeping procedures, the commission shall prepare and deliver
25 electronically to the Clerk of the Legislature by September 15 of each
26 year a detailed report of the previous fiscal year which includes, but is
27 not limited to: (a) The June 30 balance in the Game Law Investigation
28 Cash Fund and the amounts delivered to the commission for distribution to
29 agents and informants; (b) the total amount of expenditures; (c) the
30 purpose of the expenditures including: (i) Salaries and any expenses of
31 all agents and informants; (ii) front money for wildlife purchases; (iii)

1 type of wildlife and amount purchased; and (iv) amount of front money
2 recovered; (d) the total number of informants on payroll; and (e) the
3 results procured through such transactions. Each member of the
4 Legislature shall receive an electronic copy of such report by making a
5 request for it to the secretary of the commission.

6 (3) The commission shall adopt and promulgate rules and regulations
7 to carry out this section.

8 **Sec. 132.** Section 37-811, Revised Statutes Supplement, 2025, is
9 amended to read:

10 37-811 There is hereby created the Wildlife Conservation Fund. The
11 fund shall be used to assist in carrying out the Nongame and Endangered
12 Species Conservation Act, to pay for research into and management of the
13 ecological effects of the release, importation, commercial exploitation,
14 and exportation of wildlife species pursuant to section 37-548, and to
15 pay any expenses incurred by the Department of Revenue or any other
16 agency in the administration of the income tax designation program
17 required by section 77-27,119.01. The fund shall consist of money
18 credited pursuant to section 60-3,163.02 and any other money as
19 determined by the Legislature. The fund shall also consist of money
20 transferred from the General Fund by the State Treasurer in an amount to
21 be determined by the Tax Commissioner that shall be equal to the total
22 amount of contributions designated pursuant to section 77-27,119.01.
23 Transfers may be made from the Wildlife Conservation Fund to the General
24 Fund at the direction of the Legislature. Any money in the Wildlife
25 Conservation Fund available for investment shall be invested by the state
26 investment officer pursuant to the Nebraska Capital Expansion Act and the
27 Nebraska State Funds Investment Act.

28 **Sec. 133.** Section 37-1804, Revised Statutes Supplement, 2025, is
29 amended to read:

30 37-1804 (1) The Water Recreation Enhancement Fund is created. The
31 fund shall be administered by the Game and Parks Commission. The State

1 Treasurer shall credit to the fund any money transferred to the fund by
2 the Legislature and such donations, gifts, bequests, or other money
3 received from any federal or state agency or public or private source.
4 Except as otherwise provided in subsection (2) of this section, the fund
5 shall be used for water and recreational projects pursuant to the Water
6 Recreation Enhancement Act or for campground expansion projects, road
7 repair projects, and general infrastructure and maintenance projects,
8 with two-thirds used for projects at the Lewis and Clark State Recreation
9 Area and one-third used for projects at the Lake McConaughy State
10 Recreation Area. Transfers may be made from the fund to the General Fund
11 at the direction of the Legislature. Any money in the Water Recreation
12 Enhancement Fund available for investment shall be invested by the state
13 investment officer pursuant to the Nebraska Capital Expansion Act and the
14 Nebraska State Funds Investment Act. Any investment earnings from
15 investment of money in the fund shall be credited to the General Fund.

16 (2) For any amount credited to the Water Recreation Enhancement Fund
17 from a source other than a transfer authorized by the Legislature, the
18 State Treasurer shall transfer an equal amount from the Water Recreation
19 Enhancement Fund to the Jobs and Economic Development Initiative Fund at
20 the end of the fiscal year in which such funds were credited, on such
21 dates as directed by the budget administrator of the budget division of
22 the Department of Administrative Services to be used pursuant to section
23 61-405.

24 (3) The Department of Administrative Services shall establish a
25 subaccount within the Water Recreation Enhancement Fund for the
26 accounting of any money transferred to the fund from the Nebraska
27 Environmental Trust Fund. Any money transferred from the Nebraska
28 Environmental Trust Fund to the Water Recreation Enhancement Fund shall
29 be expended in accordance with section 81-15,168.

30 **Sec. 134.** Section 38-157, Revised Statutes Cumulative Supplement,
31 2024, is amended to read:

1 38-157 (1) The Professional and Occupational Credentialing Cash Fund
2 is created. ~~The Except as provided in section 71-17,113,~~ the fund shall
3 consist of all fees, gifts, grants, and other money, excluding fines and
4 civil penalties, received or collected by the department under sections
5 38-151 to 38-156 and the Nebraska Regulation of Health Professions Act.

6 (2) The department shall use the fund for the administration and
7 enforcement of such laws regulating the individuals and businesses listed
8 in section 38-121. Transfers may be made from the fund to the General
9 Fund at the direction of the Legislature. The State Treasurer shall
10 transfer any money in the Professional and Occupational Credentialing
11 Cash Fund for licensing activities under the Water Well Standards and
12 Contractors' Practice Act on July 1, 2021, to the Water Well Standards
13 and Contractors' Licensing Fund.

14 (3) Any money in the Professional and Occupational Credentialing
15 Cash Fund available for investment shall be invested by the state
16 investment officer pursuant to the Nebraska Capital Expansion Act and the
17 Nebraska State Funds Investment Act. Beginning October 1, 2024, any
18 investment earnings from investment of money in the fund shall be
19 credited to the General Fund.

20 **Sec. 135.** Section 43-2404.01, Revised Statutes Cumulative
21 Supplement, 2024, is amended to read:

22 43-2404.01 (1) To be eligible for participation in either the
23 Commission Grant Program or the Community-based Juvenile Services Aid
24 Program, a comprehensive juvenile services plan shall be developed,
25 adopted, and submitted to the commission in accordance with the federal
26 act and rules and regulations adopted and promulgated by the commission
27 in consultation with the Director of the Community-based Juvenile
28 Services Aid Program, the Director of Juvenile Diversion Programs, and
29 the Office of Probation Administration, ~~and the University of Nebraska~~
30 ~~at Omaha, Juvenile Justice Institute.~~ Such plan may be developed by
31 eligible applicants for the Commission Grant Program and by individual

1 counties, by multiple counties, by federally recognized or state-
2 recognized Indian tribes, or by any combination of the three for the
3 Community-based Juvenile Services Aid Program. Comprehensive juvenile
4 services plans shall:

5 (a) Be developed by a comprehensive community team representing
6 juvenile justice system stakeholders;

7 (b) Be based on data relevant to juvenile and family issues,
8 including an examination of disproportionate minority contact in order to
9 identify juvenile delinquency prevention efforts and system improvement
10 efforts designed to reduce, without establishing or requiring numerical
11 standards or quotas, the disproportionate number of juvenile members of
12 minority groups who come into contact with the juvenile justice system;

13 (c) Identify policies and practices that are research-based or
14 standardized and reliable and are implemented with fidelity and which
15 have been researched and demonstrate positive outcomes;

16 (d) Identify clear implementation strategies; and

17 (e) Identify how the impact of the program or service will be
18 measured.

19 (2) Any portion of the comprehensive juvenile services plan dealing
20 with administration, procedures, and programs of the juvenile court shall
21 not be submitted to the commission without the concurrence of the
22 presiding judge or judges of the court or courts having jurisdiction in
23 juvenile cases for the geographic area to be served. Programs or services
24 established by such plans shall conform to the family policy tenets
25 prescribed in sections 43-532 and 43-533 and shall include policies and
26 practices that are research-based or standardized and reliable and are
27 implemented with fidelity and which have been researched and demonstrate
28 positive outcomes.

29 (3) The commission ~~may~~ ~~, in consultation with the University of~~
30 ~~Nebraska at Omaha, Juvenile Justice Institute,~~ shall contract for the
31 development and administration of a statewide system to monitor and

1 evaluate the effectiveness of plans and programs receiving funds from (a)
2 the Commission Grant Program and (b) the Community-based Juvenile
3 Services Aid Program in preventing persons from entering the juvenile
4 justice system and in rehabilitating juvenile offenders, including an
5 examination of disproportionate minority contact in order to identify
6 juvenile delinquency prevention efforts and system improvement efforts
7 designed to reduce, without establishing or requiring numerical standards
8 or quotas, the disproportionate number of juvenile members of minority
9 groups who come into contact with the juvenile justice system.

10 (4) There is established within the commission the position of
11 Director of the Community-based Juvenile Services Aid Program, appointed
12 by the executive director of the commission. The director shall have
13 extensive experience in developing and providing community-based
14 services.

15 (5) The director shall be supervised by the executive director of
16 the commission. The director shall:

17 (a) Provide technical assistance and guidance for the development of
18 comprehensive juvenile services plans;

19 (b) Coordinate the review of the Community-based Juvenile Services
20 Aid Program application as provided in section 43-2404.02 and make
21 recommendations for the distribution of funds provided under the
22 Community-based Juvenile Services Aid Program, giving priority to those
23 grant applications funding programs and services that will divert
24 juveniles from the juvenile justice system, impact and effectively treat
25 juveniles within the juvenile justice system, and reduce the juvenile
26 detention population or assist juveniles in transitioning from out-of-
27 home placements to in-home treatments. The director shall ensure that no
28 funds appropriated or distributed under the Community-based Juvenile
29 Services Aid Program are used for purposes prohibited under subsection
30 (3) of section 43-2404.02;

31 (c) Develop data collection and evaluation protocols, oversee

1 statewide data collection, and generate an annual report on the
2 effectiveness of juvenile services that receive funds from the Community-
3 based Juvenile Services Aid Program, including an examination of
4 disproportionate minority contact in order to identify juvenile
5 delinquency prevention efforts and system improvement efforts designed to
6 reduce, without establishing or requiring numerical standards or quotas,
7 the disproportionate number of juvenile members of minority groups who
8 come into contact with the juvenile justice system;

9 (d) Develop relationships and collaborate with juvenile justice
10 system stakeholders, provide education and training as necessary, and
11 serve on boards and committees when approved by the commission;

12 (e) Assist juvenile justice system stakeholders in developing
13 policies and practices that are research-based or standardized and
14 reliable and are implemented with fidelity and which have been researched
15 and demonstrate positive outcomes, including an examination of
16 disproportionate minority contact in order to identify juvenile
17 delinquency prevention efforts and system improvement efforts designed to
18 reduce, without establishing or requiring numerical standards or quotas,
19 the disproportionate number of juvenile members of minority groups who
20 come into contact with the juvenile justice system;

21 (f) Develop and coordinate a statewide working group as a
22 subcommittee of the coalition to assist in regular strategic planning
23 related to supporting, funding, monitoring, and evaluating the
24 effectiveness of plans and programs receiving funds from the Community-
25 based Juvenile Services Aid Program; and

26 (g) Work with the coalition in facilitating the coalition's
27 obligations under the Community-based Juvenile Services Aid Program.

28 **Sec. 136.** Section 43-2404.02, Revised Statutes Cumulative
29 Supplement, 2024, is amended to read:

30 43-2404.02 (1) There is created a separate and distinct budgetary
31 program within the commission to be known as the Community-based Juvenile

1 Services Aid Program. Funding acquired from participation in the federal
2 act, state General Funds, and funding acquired from other sources which
3 may be used for purposes consistent with the Juvenile Services Act and
4 the federal act shall be used to aid in the establishment and provision
5 of community-based services for juveniles who come in contact with the
6 juvenile justice system.

7 (2)(a) ~~Five Ten~~ percent of the annual General Fund appropriation to
8 the Community-based Juvenile Services Aid Program, excluding
9 administrative budget funds, shall be set aside for the development of a
10 common data set and evaluation of the effectiveness of the Community-
11 based Juvenile Services Aid Program. The intent in creating this common
12 data set is to allow for evaluation of the use of the funds and the
13 effectiveness of the programs or outcomes in the Community-based Juvenile
14 Services Aid Program.

15 (b) The common data set shall be developed and maintained by the
16 commission and shall serve as a primary data collection site for any
17 intervention funded by the Community-based Juvenile Services Aid Program
18 designed to serve juveniles and deter involvement in the formal juvenile
19 justice system. The commission shall work with agencies and programs to
20 enhance existing data sets. To ensure that the data set permits
21 evaluation of recidivism and other measures, the commission shall work
22 with the Office of Probation Administration, juvenile diversion programs,
23 law enforcement, the courts, and others to compile data that demonstrates
24 whether a youth has moved deeper into the juvenile justice system. The
25 University of Nebraska at Omaha, Juvenile Justice Institute, ~~may shall~~
26 assist with the development of common definitions, variables, and
27 training required for data collection and reporting into the common data
28 set by juvenile justice programs. The common data set maintained by the
29 commission ~~may shall~~ be provided to the University of Nebraska at Omaha,
30 Juvenile Justice Institute, to assess the effectiveness of the Community-
31 based Juvenile Services Aid Program.

1 (c) Providing the commission access to records and information for,
2 as well as the commission granting access to records and information
3 from, the common data set is not a violation of confidentiality
4 provisions under any law, rule, or regulation if done in good faith for
5 purposes of evaluation. Records and documents, regardless of physical
6 form, that are obtained or produced or presented to the commission for
7 the common data set are not public records for purposes of sections
8 84-712 to 84-712.09.

9 (d) The five ~~ten~~ percent of the annual General Fund appropriation to
10 the Community-based Juvenile Services Aid Program, excluding
11 administrative budget funds, shall be appropriated as follows: ~~In fiscal~~
12 ~~year 2015-16, seven percent shall go to the commission for development of~~
13 ~~the common data set and three percent shall go to the University of~~
14 ~~Nebraska at Omaha, Juvenile Justice Institute, for evaluation. In fiscal~~
15 ~~year 2016-17, six percent shall go to the commission for development and~~
16 ~~maintenance of the common data set and four percent shall go to the~~
17 ~~University of Nebraska at Omaha, Juvenile Justice Institute, for~~
18 ~~evaluation. Every fiscal year thereafter, beginning in fiscal year~~
19 ~~2017-18, five percent shall go to the commission for development and~~
20 ~~maintenance of the common data set and~~ for evaluation by an independent
21 evaluator ~~five percent shall go to the University of Nebraska at Omaha,~~
22 ~~Juvenile Justice Institute, for evaluation.~~

23 (e) The remaining funds in the annual General Fund appropriation to
24 the Community-based Juvenile Services Aid Program shall be apportioned as
25 aid in accordance with a formula established in rules and regulations
26 adopted and promulgated by the commission. The formula shall be based on
27 the total number of residents per county and federally recognized or
28 state-recognized Indian tribe who are twelve years of age through
29 eighteen years of age and other relevant factors as determined by the
30 commission. The commission may require a local match of up to forty
31 percent from the county, multiple counties, federally recognized or

1 state-recognized Indian tribe or tribes, or any combination of the three
2 which is receiving aid under such program. Any local expenditures for
3 community-based programs for juveniles may be applied toward such match
4 requirement.

5 (3)(a) In distributing funds provided under the Community-based
6 Juvenile Services Aid Program, aid recipients shall prioritize programs
7 and services that will divert juveniles from the juvenile justice system,
8 reduce the population of juveniles in juvenile detention and secure
9 confinement, and assist in transitioning juveniles from out-of-home
10 placements.

11 (b) Funds received under the Community-based Juvenile Services Aid
12 Program shall be used exclusively to assist the aid recipient in the
13 implementation and operation of programs or the provision of services
14 identified in the aid recipient's comprehensive juvenile services plan,
15 including programs for local planning and service coordination;
16 screening, assessment, and evaluation; diversion; alternatives to
17 detention; family support services; treatment services; truancy
18 prevention and intervention programs; pilot projects approved by the
19 commission; payment of transportation costs to and from placements,
20 evaluations, or services; personnel when the personnel are aligned with
21 evidence-based treatment principles, programs, or practices; contracting
22 with other state agencies or private organizations that provide evidence-
23 based treatment or programs; preexisting programs that are aligned with
24 evidence-based practices or best practices; and other services that will
25 positively impact juveniles and families in the juvenile justice system.

26 (c) Funds received under the Community-based Juvenile Services Aid
27 Program may be used one time by an aid recipient:

28 (i) To convert an existing juvenile detention facility or other
29 existing structure for use as an alternative to detention as defined in
30 section 43-245;

31 (ii) To invest in capital construction, including both new

1 construction and renovations, for a facility for use as an alternative to
2 detention; or

3 (iii) For the initial lease of a facility for use as an alternative
4 to detention.

5 (d) Funds received under the Community-based Juvenile Services Aid
6 Program shall not be used for the following:

7 (i) Construction of secure detention facilities, secure youth
8 treatment facilities, or secure youth confinement facilities;

9 (ii) Capital construction or the lease or acquisition of facilities
10 beyond the one-time use described in subdivision (3)(c) of this section;

11 (iii) Programs, services, treatments, evaluations, or other
12 preadjudication services that are not based on or grounded in evidence-
13 based practices, principles, and research, except that the commission may
14 approve pilot projects that authorize the use of such aid; or

15 (iv) Office equipment, office supplies, or office space.

16 (e) Any aid not distributed to counties under this subsection shall
17 be retained by the commission to be distributed on a competitive basis
18 under the Community-based Juvenile Services Aid Program for a county,
19 multiple counties, federally recognized or state-recognized Indian tribe
20 or tribes, or any combination of the three demonstrating additional need
21 in the funding areas identified in this subsection.

22 (f) If a county, multiple counties, or a federally recognized or
23 state-recognized Indian tribe or tribes is denied aid under this section
24 or receives no aid under this section, the entity may request an appeal
25 pursuant to the appeal process in rules and regulations adopted and
26 promulgated by the commission. The commission shall establish appeal and
27 hearing procedures by December 15, 2014. The commission shall make appeal
28 and hearing procedures available on its website.

29 (4)(a) Any recipient of aid under the Community-based Juvenile
30 Services Aid Program shall electronically file an annual report as
31 required by rules and regulations adopted and promulgated by the

1 commission. Any program funded through the Community-based Juvenile
2 Services Aid Program that served juveniles shall report data on the
3 individual youth served. Any program that is not directly serving youth
4 shall include program-level data. In either case, data collected shall
5 include, but not be limited to, the following: The type of juvenile
6 service, how the service met the goals of the comprehensive juvenile
7 services plan, demographic information on the juveniles served, program
8 outcomes, the total number of juveniles served, and the number of
9 juveniles who completed the program or intervention.

10 (b) Any recipient of aid under the Community-based Juvenile Services
11 Aid Program shall be assisted by the commission ~~University of Nebraska at~~
12 ~~Omaha, Juvenile Justice Institute,~~ in reporting in the common data set,
13 as set forth in the rules and regulations adopted and promulgated by the
14 commission. Community-based aid utilization and evaluation data shall be
15 stored and maintained by the commission.

16 (c) Evaluation of the use of funds and the evidence of the
17 effectiveness of the programs shall be completed by the commission
18 ~~University of Nebraska at Omaha, Juvenile Justice Institute,~~
19 specifically:

20 (i) The varying rates of recidivism, as defined by rules and
21 regulations adopted and promulgated by the commission, and other measures
22 for juveniles participating in community-based programs; and

23 (ii) Whether juveniles are sent to staff secure or secure juvenile
24 detention after participating in a program funded by the Community-based
25 Juvenile Services Aid Program.

26 (5) The commission shall report annually to the Governor and the
27 Legislature on the distribution and use of funds for aid appropriated
28 under the Community-based Juvenile Services Aid Program. The report shall
29 include, but not be limited to, an aggregate report of the use of the
30 Community-based Juvenile Services Aid Program funds, including the types
31 of juvenile services and programs that were funded, whether any

1 recipients used the funds for a purpose described in subdivision (3)(c)
2 of this section, demographic information on the total number of juveniles
3 served, program success rates, the total number of juveniles sent to
4 secure juvenile detention or residential treatment and secure
5 confinement, and a listing of the expenditures of all counties and
6 federally recognized or state-recognized Indian tribes for detention,
7 residential treatment, and secure confinement. The report submitted to
8 the Legislature shall be submitted electronically.

9 (6) The commission shall adopt and promulgate rules and regulations
10 for the Community-based Juvenile Services Aid Program in consultation
11 with the Director of the Community-based Juvenile Services Aid Program,
12 the Director of Juvenile Diversion Programs, the Office of Probation
13 Administration, the Nebraska Association of County Officials, and the
14 University of Nebraska at Omaha, Juvenile Justice Institute. The rules
15 and regulations shall include, but not be limited to:

16 (a) The required elements of a comprehensive juvenile services plan
17 and planning process;

18 (b) The Community-based Juvenile Services Aid Program formula,
19 review process, match requirements, and fund distribution. The
20 distribution process shall ensure a conflict of interest policy;

21 (c) A distribution process for funds retained under subsection (3)
22 of this section;

23 (d) A plan for evaluating the effectiveness of plans and programs
24 receiving funding;

25 (e) A reporting process for aid recipients;

26 (f) A reporting process for the commission to the Governor and
27 Legislature. The report shall be made electronically to the Governor and
28 the Legislature; and

29 (g) Requirements regarding the use of the common data set.

30 **Sec. 137.** Section 44-116, Revised Statutes Cumulative Supplement,
31 2024, is amended to read:

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

13 (2) The State Treasurer shall transfer seventeen ~~fourteen~~ million
14 two hundred thousand dollars from the Department of Insurance Cash Fund
15 to the General Fund on or before June 30, 2026, on such dates and in such
16 amounts as directed by the budget administrator of the budget division of
17 the Department of Administrative Services. The State Treasurer shall
18 transfer sixteen ~~eleven~~ million eight hundred thousand dollars from the
19 Department of Insurance Cash Fund to the General Fund on or before June
20 30, 2027, on such dates and in such amounts as directed by the budget
21 administrator of the budget division of the Department of Administrative
22 Services. The State Treasurer shall transfer sixteen ~~eleven~~ million eight
23 hundred thousand dollars from the Department of Insurance Cash Fund to
24 the General Fund on or before June 30, 2028, on such dates and in such
25 amounts as directed by the budget administrator of the budget division of
26 the Department of Administrative Services. The State Treasurer shall
27 transfer sixteen ~~eleven~~ million eight hundred thousand dollars from the
28 Department of Insurance Cash Fund to the General Fund on or before June
29 30, 2029, on such dates and in such amounts as directed by the budget
30 administrator of the budget division of the Department of Administrative
31 Services.

1 **Sec. 138.** Section 47-632, Reissue Revised Statutes of Nebraska, is
2 amended to read:

3 47-632 (1) The Community Corrections Uniform Data Analysis Cash Fund
4 is created. Except as provided in subsections (2), (3), and (4) of this
5 section, the fund shall be within the Nebraska Commission on Law
6 Enforcement and Criminal Justice, shall be administered by the division,
7 and shall only be used to support operations costs and analysis relating
8 to the implementation and coordination of the uniform analysis of crime
9 data pursuant to the Community Corrections Act, including associated
10 information technology projects. The fund shall consist of money
11 collected pursuant to section 47-633.

12 (2) Transfers may be made from the fund to the General Fund at the
13 direction of the Legislature.

14 ~~(3) The State Treasurer shall transfer the following amounts from~~
15 ~~the Community Corrections Uniform Data Analysis Cash Fund to the Violence~~
16 ~~Prevention Cash Fund:~~

17 ~~(a) Two hundred thousand dollars on July 1, 2011, or as soon~~
18 ~~thereafter as administratively possible; and~~

19 ~~(b) Two hundred thousand dollars on July 1, 2012, or as soon~~
20 ~~thereafter as administratively possible.~~

21 ~~(4) The State Treasurer shall transfer the following amounts from~~
22 ~~the Community Corrections Uniform Data Analysis Cash Fund to the Nebraska~~
23 ~~Law Enforcement Training Center Cash Fund:~~

24 ~~(a) Two hundred thousand dollars on July 1, 2017, or as soon~~
25 ~~thereafter as administratively possible; and~~

26 ~~(b) Two hundred thousand dollars on July 1, 2018, or as soon~~
27 ~~thereafter as administratively possible.~~

28 (3) ~~(5)~~ Any money in the Community Corrections Uniform Data Analysis
29 Cash Fund available for investment shall be invested by the state
30 investment officer pursuant to the Nebraska Capital Expansion Act and the
31 Nebraska State Funds Investment Act.

1 **Sec. 139.** Section 48-101.01, Revised Statutes Cumulative Supplement,
2 2024, is amended to read:

3 48-101.01 (1) The Legislature finds and declares:

4 (a) The occupations of first responders are recognized as stressful
5 occupations. Only our nation's combat soldiers endure more stress.
6 Similar to military personnel, first responders face unique and uniquely
7 dangerous risks in their sworn mission to keep the public safe. They rely
8 on each other for survival to protect the communities they serve;

9 (b) On any given day, first responders can be called on to make life
10 and death decisions, witness a young child dying with the child's grief-
11 stricken family, make a decision that will affect a community member for
12 the rest of such person's life, or be exposed to a myriad of communicable
13 diseases and known carcinogens;

14 (c) On any given day, first responders protect high-risk individuals
15 from themselves and protect the community from such individuals;

16 (d) First responders are constantly at significant risk of bodily
17 harm or physical assault while they perform their duties;

18 (e) Constant, cumulative exposure to horrific events make first
19 responders uniquely susceptible to the emotional and behavioral impacts
20 of job-related stressors;

21 (f) Trauma-related injuries can become overwhelming and manifest in
22 post-traumatic stress, which may result in substance use disorders and
23 even, tragically, suicide; and

24 (g) It is imperative for society to recognize occupational injuries
25 related to post-traumatic stress and to promptly seek diagnosis and
26 treatment without stigma. This includes recognizing that mental injury
27 and mental illness as a result of trauma is not disordered, but is a
28 normal and natural human response to trauma, the negative effects of
29 which can be ameliorated through diagnosis and effective treatment.

30 (2) Personal injury includes mental injuries and mental illness
31 unaccompanied by physical injury for an employee who is a first

1 responder, frontline state employee, or county correctional officer if
2 such employee:

3 (a) Establishes that the employee's employment conditions causing
4 the mental injury or mental illness were extraordinary and unusual in
5 comparison to the normal conditions of the particular employment; and

6 (b) Establishes, through a mental health professional, the medical
7 causation between the mental injury or mental illness and the employment
8 conditions by medical evidence.

9 (3) The employee bears the burden of establishing the matters
10 described in subsection (2) of this section by a preponderance of the
11 evidence.

12 (4) Until January 1, 2028, a first responder may establish prima
13 facie evidence of a personal injury that is a mental injury or mental
14 illness if the first responder:

15 (a) Presents evidence that the first responder underwent a mental
16 health examination by a mental health professional upon entry into such
17 service or subsequent to such entry and before the onset of the mental
18 injury or mental illness and such examination did not reveal the mental
19 injury or mental illness for which the first responder seeks
20 compensation;

21 (b) Presents testimony or an affidavit from a mental health
22 professional stating the first responder suffers from a mental injury or
23 mental illness caused by one or more events or series of events which
24 cumulatively produced the mental injury or mental illness which brought
25 about the need for medical attention and the interruption of employment;

26 (c) Presents evidence that such events or series of events arose out
27 of and in the course of the first responder's employment; and

28 (d) Presents evidence that, prior to the employment conditions which
29 caused the mental injury or mental illness, the first responder had
30 participated in resilience training and updated the training at least
31 annually thereafter.

1 (5) For purposes of this section, mental injuries and mental illness
2 arising out of and in the course of employment unaccompanied by physical
3 injury are not considered compensable if they result from any event or
4 series of events which are incidental to normal employer and employee
5 relations, including, but not limited to, personnel actions by the
6 employer such as disciplinary actions, work evaluations, transfers,
7 promotions, demotions, salary reviews, or terminations.

8 ~~(6)(a) The Department of Health and Human Services shall provide~~
9 ~~reimbursement for the cost of any of the following to the extent not~~
10 ~~reimbursed by the first responder's employer: A mental health examination~~
11 ~~by a mental health professional upon entry into such service or~~
12 ~~subsequent to such entry and before the onset of a mental injury or~~
13 ~~mental illness for which compensation is sought; initial resilience~~
14 ~~training; and annual resilience training. The department shall pay~~
15 ~~reimbursement at a rate determined by the Critical Incident Stress~~
16 ~~Management Program under section 71-7104. Reimbursement for resilience~~
17 ~~training shall be subject to the annual limit set by such program under~~
18 ~~section 71-7104.~~

19 ~~(b) To obtain reimbursement under this subsection, a first responder~~
20 ~~shall submit an application to the Department of Health and Human~~
21 ~~Services on a form and in a manner prescribed by the department.~~

22 ~~(6) (7) The Department of Health and Human Services shall maintain~~
23 ~~and annually update records of first responders who have completed annual~~
24 ~~resilience training.~~

25 ~~(7) (8) For purposes of this section:~~

26 (a) County correctional officer means a correctional officer
27 employed by a high-population county whose:

28 (i) Position obligates such employee to maintain order and custody
29 of inmates in a county jail; and

30 (ii) Duties involve regular and direct interaction with high-risk
31 individuals;

1 (b) Custody means:

2 (i) Under the charge or control of a state institution or state
3 agency and includes time spent outside of the state institution or state
4 agency; or

5 (ii) In the custody of a county jail in a high-population county or
6 in the process of being placed in the custody of a county jail in a high-
7 population county;

8 (c) First responder means a sheriff, a deputy sheriff, a police
9 officer, an officer of the Nebraska State Patrol, a volunteer or paid
10 firefighter, or a volunteer or paid individual licensed under a licensure
11 classification in subdivision (1) of section 38-1217 who provides medical
12 care in order to prevent loss of life or aggravation of physiological or
13 psychological illness or injury;

14 (d) Frontline state employee means an employee of the Department of
15 Correctional Services or the Department of Health and Human Services
16 whose duties involve regular and direct interaction with high-risk
17 individuals;

18 (e) High-population county means a county with more than three
19 hundred thousand inhabitants as determined by the most recent federal
20 decennial census or the most recent revised certified count by the United
21 States Bureau of the Census;

22 (f) High-risk individual means an individual in custody for whom
23 violent or physically intimidating behavior is common, including, but not
24 limited to, a committed offender as defined in section 83-170, a patient
25 at a regional center as defined in section 71-911, a juvenile committed
26 to a youth rehabilitation and treatment center, and a person in the
27 custody of a county jail in a high-population county or in the process of
28 being placed in the custody of a county jail in a high-population county;

29 (g) Mental health professional means:

30 (i) A practicing physician licensed to practice medicine in this
31 state under the Medicine and Surgery Practice Act;

1 (ii) A practicing psychologist licensed to engage in the practice of
2 psychology in this state as provided in section 38-3111 or as provided in
3 similar provisions of the Psychology Interjurisdictional Compact;

4 (iii) A person licensed as an independent mental health practitioner
5 under the Mental Health Practice Act; or

6 (iv) A professional counselor who holds a privilege to practice in
7 Nebraska as a professional counselor under the Licensed Professional
8 Counselors Interstate Compact; and

9 (h) Resilience training means training that meets the guidelines
10 established by the Critical Incident Stress Management Program under
11 section 71-7104 and that teaches how to adapt to, manage, and recover
12 from adversity, trauma, tragedy, threats, or significant sources of
13 stress.

14 ~~(8) (9)~~ All other provisions of the Nebraska Workers' Compensation
15 Act apply to this section.

16 **Sec. 140.** Section 48-145, Revised Statutes Cumulative Supplement,
17 2024, is amended to read:

18 48-145 To secure the payment of compensation under the Nebraska
19 Workers' Compensation Act:

20 (1) Every employer in the occupations described in section 48-106,
21 except the State of Nebraska and any governmental agency created by the
22 state, shall either (a) insure and keep insured its liability under such
23 act in some corporation, association, or organization authorized and
24 licensed to transact the business of workers' compensation insurance in
25 this state, (b) in the case of an employer who is a lessor of one or more
26 commercial vehicles leased to a self-insured motor carrier, be a party to
27 an effective agreement with the self-insured motor carrier under section
28 48-115.02, (c) be a member of a risk management pool authorized and
29 providing group self-insurance of workers' compensation liability
30 pursuant to the Intergovernmental Risk Management Act, or (d) with
31 approval of the Nebraska Workers' Compensation Court, self-insure its

1 workers' compensation liability.

2 An employer seeking approval to self-insure shall make application
3 to the compensation court in the form and manner as the compensation
4 court may prescribe, meet such minimum standards as the compensation
5 court shall adopt and promulgate by rule and regulation, and furnish to
6 the compensation court satisfactory proof of financial ability to pay
7 direct the compensation in the amount and manner when due as provided for
8 in the Nebraska Workers' Compensation Act. Approval is valid for the
9 period prescribed by the compensation court unless earlier revoked
10 pursuant to this subdivision or subsection (1) of section 48-146.02.
11 Notwithstanding subdivision (1)(d) of this section, a professional
12 employer organization shall not be eligible to self-insure its workers'
13 compensation liability. The compensation court may by rule and regulation
14 require the deposit of an acceptable security, indemnity, trust, or bond
15 to secure the payment of compensation liabilities as they are incurred.
16 The agreement or document creating a trust for use under this section
17 shall contain a provision that the trust may only be terminated upon the
18 consent and approval of the compensation court. Any beneficial interest
19 in the trust principal shall be only for the benefit of the past or
20 present employees of the self-insurer and any persons to whom the self-
21 insurer has agreed to pay benefits under subdivision (11) of section
22 48-115 and section 48-115.02. Any limitation on the termination of a
23 trust and all other restrictions on the ownership or transfer of
24 beneficial interest in the trust assets contained in such agreement or
25 document creating the trust shall be enforceable, except that any
26 limitation or restriction shall be enforceable only if authorized and
27 approved by the compensation court and specifically delineated in the
28 agreement or document. The trustee of any trust created to satisfy the
29 requirements of this section may invest the trust assets in the same
30 manner authorized under subdivisions (1)(a) through (i) of section
31 30-3209 for corporate trustees holding retirement or pension funds for

1 the benefit of employees or former employees of cities, villages, school
2 districts, or governmental or political subdivisions, except that the
3 trustee shall not invest trust assets into stocks, bonds, or other
4 obligations of the trustor. If, as a result of such investments, the
5 value of the trust assets is reduced below the acceptable trust amount
6 required by the compensation court, then the trustor shall deposit
7 additional trust assets to account for the shortfall.

8 Notwithstanding any other provision of the Nebraska Workers'
9 Compensation Act, a three-judge panel of the compensation court may,
10 after notice and hearing, revoke approval as a self-insurer if it finds
11 that the financial condition of the self-insurer or the failure of the
12 self-insurer to comply with an obligation under the act poses a serious
13 threat to the public health, safety, or welfare. The Attorney General,
14 when requested by the administrator of the compensation court, may file a
15 motion pursuant to section 48-162.03 for an order directing a self-
16 insurer to appear before a three-judge panel of the compensation court
17 and show cause as to why the panel should not revoke approval as a self-
18 insurer pursuant to this subdivision. The Attorney General shall be
19 considered a party for purposes of such motion. The Attorney General may
20 appear before the three-judge panel and present evidence that the
21 financial condition of the self-insurer or the failure of the self-
22 insurer to comply with an obligation under the act poses a serious threat
23 to the public health, safety, or welfare. The presiding judge shall rule
24 on a motion of the Attorney General pursuant to this subdivision and, if
25 applicable, shall appoint judges of the compensation court to serve on
26 the three-judge panel. The presiding judge shall not serve on such panel.
27 Appeal from a revocation pursuant to this subdivision shall be in
28 accordance with section 48-185. No such appeal shall operate as a
29 supersedeas unless the self-insurer executes to the compensation court a
30 bond with one or more sureties authorized to do business within the State
31 of Nebraska in an amount determined by the three-judge panel to be

1 sufficient to satisfy the obligations of the self-insurer under the act;

2 (2) An approved self-insurer shall furnish to the State Treasurer an
3 annual amount equal to two and one-half percent of the prospective loss
4 costs for like employment but in no event less than twenty-five dollars.
5 Prospective loss costs is defined in section 48-151. The compensation
6 court is the sole judge as to the prospective loss costs that shall be
7 used. All money which a self-insurer is required to pay to the State
8 Treasurer, under this subdivision, shall be computed and tabulated under
9 oath as of January 1 and paid to the State Treasurer immediately
10 thereafter. The compensation court or designee of the compensation court
11 may audit the payroll of a self-insurer at the compensation court's
12 discretion. All money paid by a self-insurer under this subdivision shall
13 be credited to the Compensation Court Cash Fund, except that beginning
14 July 1, 2026, and continuing through June 30, 2029, forty percent of all
15 money paid by a self-insurer under this subdivision shall be credited to
16 the General Fund and the remainder shall be credited to the Compensation
17 Court Cash Fund;

18 (3) Every employer who fails, neglects, or refuses to comply with
19 the conditions set forth in subdivision (1) or (2) of this section shall
20 be required to respond in damages to an employee for personal injuries,
21 or when personal injuries result in the death of an employee, then to his
22 or her dependents; and

23 (4) Any security, indemnity, trust, or bond provided by a self-
24 insurer pursuant to subdivision (1) of this section shall be deemed a
25 surety for the purposes of the payment of valid claims of the self-
26 insurer's employees and the persons to whom the self-insurer has agreed
27 to pay benefits under the Nebraska Workers' Compensation Act pursuant to
28 subdivision (11) of section 48-115 and section 48-115.02 as generally
29 provided in the act.

30 **Sec. 141.** Section 48-1,116, Revised Statutes Supplement, 2025, is
31 amended to read:

1 48-1,116 The Compensation Court Cash Fund is hereby created. The
2 fund shall be used to aid in providing for the expense of administering
3 the Nebraska Workers' Compensation Act and the payment of the salaries
4 and expenses of the personnel of the Nebraska Workers' Compensation
5 Court.

6 All fees received pursuant to sections 48-120, 48-120.02, 48-138,
7 48-139, 48-145.04, and 48-165 shall be remitted to the State Treasurer
8 for credit to the Compensation Court Cash Fund. The fund shall also
9 consist of amounts credited to the fund pursuant to sections 48-1,113,
10 48-1,114, and 77-912. The State Treasurer may receive and credit to the
11 fund any money which may at any time be contributed to the state or the
12 fund by the federal government or any agency thereof to which the state
13 may be or become entitled under any act of Congress or otherwise by
14 reason of any payment made from the fund.

15 Transfers may be made from the fund to the General Fund at the
16 direction of the Legislature until June 30, 2027 ~~2026~~. Any money in the
17 Compensation Court Cash Fund available for investment shall be invested
18 by the state investment officer pursuant to the Nebraska Capital
19 Expansion Act and the Nebraska State Funds Investment Act.

20 **Sec. 142.** Section 48-621, Revised Statutes Cumulative Supplement,
21 2024, is amended to read:

22 48-621 (1) The administrative fund shall consist of the Employment
23 Security Administration Fund and the Employment Security Special
24 Contingent Fund. Each fund shall be maintained as a separate and distinct
25 account in all respects, as follows:

26 (a) There is hereby created in the state treasury a special fund to
27 be known as the Employment Security Administration Fund. All money
28 credited to this fund is hereby appropriated and made available to the
29 Commissioner of Labor. All money in this fund shall be expended solely
30 for the purposes and in the amounts found necessary as defined by the
31 specific federal programs, state statutes, and contract obligations for

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

24 (b) There is hereby created in the state treasury a special fund to
25 be known as the Employment Security Special Contingent Fund. Transfers
26 may be made from the fund to the General Fund at the direction of the
27 Legislature. Any money in the Employment Security Special Contingent Fund
28 available for investment shall be invested by the state investment
29 officer pursuant to the Nebraska Capital Expansion Act and the Nebraska
30 State Funds Investment Act. Beginning October 1, 2024, any investment
31 earnings from investment of money in the fund shall be credited to the

1 General Fund. All money collected under section 48-655 as interest on
2 delinquent contributions, less refunds, shall be credited to the
3 Employment Security Special Contingent Fund from the clearing account of
4 the Unemployment Compensation Fund at the end of each calendar quarter.
5 Such money shall not be expended or available for expenditure in any
6 manner to permit substitution for, or a corresponding reduction in,
7 federal funds which, in the absence of such money, would be available to
8 finance expenditures for the administration of the unemployment insurance
9 law. However, nothing in this section shall prevent the money in the
10 Employment Security Special Contingent Fund from being used as a
11 revolving fund to cover necessary and proper expenditures under the law
12 for which federal, state, or contractual funds are owed but have not yet
13 been received. Upon receipt of such funds, covered expenditures shall be
14 charged against such funds. Money in the Employment Security Special
15 Contingent Fund may only be used by the Commissioner of Labor as follows:

16 (i) To replace within a reasonable time any money received by this
17 state pursuant to section 302 of the federal Social Security Act, as
18 amended, and required to be paid under section 48-622; and

19 (ii) To meet special extraordinary and contingent expenses which are
20 deemed essential for good administration but which are not provided in
21 grants from the Secretary of Labor of the United States. No expenditures
22 shall be made from this fund for this purpose except on written
23 authorization by the Governor at the request of the Commissioner of
24 Labor. ~~;~~ and

25 ~~(iii) To be transferred to the Job Training Cash Fund.~~

26 (2)(a) Money credited to the account of this state in the
27 Unemployment Trust Fund by the United States Secretary of the Treasury
28 pursuant to section 903 of the Social Security Act may not be
29 requisitioned from this state's account or used except:

30 (i) For the payment of benefits pursuant to section 48-619; and

31 (ii) For the payment of expenses incurred for the administration of

1 the Employment Security Law and public employment offices. Money
2 requisitioned or used for this purpose must be pursuant to a specific
3 appropriation by the Legislature. Any such appropriation law shall
4 specify the amount and purposes for which the money is appropriated and
5 must be enacted before expenses may be incurred and money may be
6 requisitioned. Such appropriation is subject to the following conditions:

7 (A) Money may be obligated for a limited period ending not more than
8 two years after the effective date of the appropriation law; and

9 (B) An obligated amount shall not exceed the aggregate amounts
10 transferred to the account of this state pursuant to section 903 of the
11 Social Security Act less the aggregate of amounts used by this state
12 pursuant to the Employment Security Law and amounts charged against the
13 amounts transferred to the account of this state.

14 (b) For purposes of subdivision (2)(a)(ii)(B) of this section,
15 amounts appropriated for administrative purposes shall be charged against
16 transferred amounts when the obligation is entered into.

17 (c) The appropriation, obligation, and expenditure or other
18 disposition of money appropriated under this subsection shall be
19 accounted for in accordance with standards established by the United
20 States Secretary of Labor.

21 (d) Money appropriated as provided in this subsection for the
22 payment of administration expenses shall be requisitioned as needed for
23 the payment of obligations incurred under such appropriation. Upon
24 requisition, administration expenses shall be credited to the Employment
25 Security Administration Fund from which such payments shall be made.
26 Money so credited shall, until expended, remain a part of the Employment
27 Security Administration Fund. If not immediately expended, credited money
28 shall be returned promptly to the account of this state in the
29 Unemployment Trust Fund.

30 (e) Notwithstanding subdivision (2)(a) of this section, money
31 credited with respect to federal fiscal years 1999, 2000, and 2001 shall

1 be used solely for the administration of the unemployment compensation
2 program and are not subject to appropriation by the Legislature.

3 **Sec. 143.** Section 48-3004, Reissue Revised Statutes of Nebraska, is
4 amended to read:

5 48-3004 (1) To earn the job training reimbursements set forth in the
6 Teleworker Job Creation Act, an employer shall file an application for an
7 agreement with the director. An application may be filed at any time on
8 or after April 8, 2010.

9 (2) The application shall contain:

10 (a) A written statement describing the expected employment of
11 qualifying employees in this state;

12 (b) Sufficient documents, plans, and specifications as required by
13 the director to support the plan and to define a project; and

14 (c) A copy of the letter submitted to the director seeking approval
15 of the employer's qualified training program.

16 (3) The application and all supporting information shall be
17 confidential except, for each project:

18 (a) The name of the employer;

19 (b) The amount of the job training reimbursement;

20 (c) The number of persons trained, with such number divided into
21 three categories: The number who reside in rural areas; the number who
22 reside in poverty areas; and the number who reside in all other parts of
23 Nebraska, based on the rural areas and poverty areas described in section
24 48-3006; and

25 (d) The amount of total wages and other payments subject to
26 withholding, as defined in section 77-2753, paid by the employer to all
27 teleworkers who reside in Nebraska, with such residence as determined by
28 the statement of the qualifying employee on his or her employment
29 application, within three hundred sixty-five days prior to the date of
30 application, for the year of the project, and for the following twelve
31 months.

1 The employer shall be required to provide this information to the
2 director upon written request by the director.

3 (4)(a) The director shall approve the application and authorize the
4 total amount of job training reimbursements expected to be earned as a
5 result of the project if he or she is satisfied that (i) the plan in the
6 application defines a project that meets the eligibility requirements
7 established within the Teleworker Job Creation Act and (ii) such
8 requirements will be reached within three hundred sixty-five calendar
9 days after the application filing date. ~~The director shall use the~~
10 ~~subaccount created under subsection (3) of section 81-1201.21 to provide~~
11 ~~reimbursements allowed by the act for the training of teleworkers.~~

12 (b) The director shall not approve further applications once the
13 director has approved seven project applications filed before the end of
14 fiscal year 2010-11 and the expected job training reimbursements from the
15 approved projects total one million fifty thousand dollars in fiscal year
16 2010-11. Applications for an agreement shall for purposes of this limit
17 be approved in the order in which they are received by the director.

18 (c) An employer and the director may enter into agreements for more
19 than one project, up to a total of five approved project applications
20 filed before the end of fiscal year 2010-11. The projects may be either
21 sequential or concurrent. No new qualifying employees shall be included
22 in more than one project for meeting the project requirements or the
23 creation of job training reimbursements. When projects overlap and the
24 plans do not clearly specify, the employer shall specify to which project
25 the employment belongs. The employer has until it submits its request for
26 reimbursement to the director to designate to which project a qualifying
27 employee belongs. The employer may not receive job training
28 reimbursements for a qualifying employee until the employer designates to
29 which project that qualifying employee belongs. Such designation shall be
30 made on such form to be filed with the director as the director shall
31 direct.

1 (5) After approval, the employer and the director shall enter into a
2 written agreement. The employer shall agree to complete the project, and
3 the director, on behalf of the State of Nebraska, shall designate the
4 approved plans of the employer as a project and, in consideration of the
5 employer's agreement, agree to allow the employer to receive the job
6 training reimbursements contained in the Teleworker Job Creation Act up
7 to the total amount of job training reimbursements that were authorized
8 by the director. The application and all supporting documentation, to the
9 extent approved, shall be considered a part of the agreement. The
10 agreement shall state:

11 (a) The number of qualifying employees required by the act for the
12 project;

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

15 (c) The documentation the employer will need to supply when
16 requesting the job training reimbursements under the act;

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

18 (e) The maximum amount of job training reimbursements authorized.

19 **Sec. 144.** Section 48-3008, Reissue Revised Statutes of Nebraska, is
20 amended to read:

21 48-3008 The Department of Economic Development shall, prior to
22 making the job training reimbursement, audit the employer for compliance
23 with the Teleworker Job Creation Act. The department may utilize the
24 ~~Administrative Cash Fund subaccount created under subsection (3) of~~
25 ~~section 81-1201.21~~ to support the costs of audits and administration of
26 the Teleworker Job Creation Act.

27 **Sec. 145.** Section 53-117.06, Revised Statutes Cumulative Supplement,
28 2024, is amended to read:

29 53-117.06 Any money collected by the commission pursuant to section
30 53-117.05, 53-165.01, or 53-167.02 shall be credited to the Nebraska
31 Liquor Control Commission Rule and Regulation Cash Fund, which fund is

1 hereby created. The purpose of the fund shall be to cover any
2 administrative costs, including salary and benefits, incurred by the
3 commission in producing or distributing the material referred to in such
4 sections, to provide for information technology costs of the commission,
5 and to defray the costs associated with electronic regulatory
6 transactions, industry education events, enforcement training, and
7 equipment for regulatory work. Transfers may be made from the fund to the
8 General Fund at the direction of the Legislature. Any money in the
9 Nebraska Liquor Control Commission Rule and Regulation Cash Fund
10 available for investment shall be invested by the state investment
11 officer pursuant to the Nebraska Capital Expansion Act and the Nebraska
12 State Funds Investment Act.

13 **Sec. 146.** Section 54-857, Reissue Revised Statutes of Nebraska, is
14 amended to read:

15 54-857 All money received pursuant to the Commercial Feed Act shall
16 be remitted by the director to the State Treasurer for credit to the
17 Commercial Feed Administration Cash Fund which is hereby created. Such
18 fund shall be used by the department to aid in defraying the expenses of
19 administering the act, any other animal health programs administered by
20 the department, and ~~to aid in defraying the expenses related to a~~
21 cooperative agreement with the United States Department of Agriculture
22 Market News reporting program. Transfers may be made from the fund to the
23 General Fund at the direction of the Legislature. Any money in the
24 Commercial Feed Administration Cash Fund available for investment shall
25 be invested by the state investment officer pursuant to the Nebraska
26 Capital Expansion Act and the Nebraska State Funds Investment Act.

27 **Sec. 147.** Section 55-131, Reissue Revised Statutes of Nebraska, is
28 amended to read:

29 55-131 (1) The Military Department Cash Fund is created. The fund
30 shall be administered by the Adjutant General. The fund shall consist of
31 transfers authorized by the Legislature and all nonfederal revenue

1 received by the National Guard pursuant to this section.

2 (2) The Adjutant General is hereby authorized to accept by devise,
3 gift, or otherwise and hold, as trustee, for the benefit and use of the
4 National Guard or any part thereof any property, real or personal; to
5 invest and reinvest the property; to collect, receive, and recover the
6 rents, incomes, and issues from the property; and to expend them as
7 provided by the terms of the devise or gift, or if not so provided, to
8 expend them for the benefit and use of the National Guard as he or she in
9 his or her discretion shall determine, subject to the approval of the
10 Governor. Except as otherwise provided by law, all other money received
11 by the National Guard and derived from any other source shall be remitted
12 to the State Treasurer for credit to the Military Department Cash Fund.

13 (3) The Military Department Cash Fund may be used for expenses
14 related to the support of any military installation located in Nebraska.
15 For purposes of this section, military installation means a base, camp,
16 post, station, yard, center, armory, or other activity under the
17 jurisdiction of the United States Department of Defense or the Nebraska
18 Military Department. Transfers may be made from the fund to the General
19 Fund at the direction of the Legislature. Any money in the Military
20 Department Cash Fund available for investment shall be invested by the
21 state investment officer pursuant to the Nebraska Capital Expansion Act
22 and the Nebraska State Funds Investment Act.

23 **Sec. 148.** Section 55-901, Revised Statutes Supplement, 2025, is
24 amended to read:

25 55-901 (1) The Military Installation Development and Support Fund is
26 created. The fund shall be used to contribute to construction,
27 development, or support for any military installation, located in
28 Nebraska, for purposes of improving mission retention and recruitment;
29 supporting the morale, health, and mental wellness of military members
30 and families; and growing the economic impact of military installations
31 in Nebraska. The Department of Veterans' Affairs shall administer the

1 fund. The fund shall consist of transfers authorized by the Legislature
2 and any gifts, grants, or bequests from any source, including federal,
3 state, public, and private sources, for such purposes. Transfers may be
4 made from the fund to the Military Department Cash Fund and the Site and
5 Building Development Fund at the direction of the Legislature. Any money
6 in the Military Installation Development and Support Fund available for
7 investment shall be invested by the state investment officer pursuant to
8 the Nebraska Capital Expansion Act and the Nebraska State Funds
9 Investment Act. Beginning October 1, 2024, any investment earnings from
10 investment of money in the fund shall be credited to the General Fund.

11 (2) The Military Installation Development and Support Fund may be
12 used for any project that directly supports any military installation
13 located in Nebraska.

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

18 (4) For purposes of this section, military installation means a
19 base, camp, post, station, yard, center, armory, or other activity under
20 the jurisdiction of the United States Department of Defense or the
21 Nebraska Military Department.

22 **Sec. 149.** Section 58-703, Revised Statutes Cumulative Supplement,
23 2024, is amended to read:

24 58-703 The Affordable Housing Trust Fund is created. The fund shall
25 receive money pursuant to section 76-903 and may include revenue from
26 sources recommended by the housing advisory committee established in
27 section 58-704, appropriations from the Legislature, transfers authorized
28 by the Legislature, grants, private contributions, repayment of loans,
29 and all other sources. The Department of Economic Development as part of
30 its comprehensive housing affordability strategy shall administer the
31 Affordable Housing Trust Fund.

1 Transfers may be made from the Affordable Housing Trust Fund to the
2 General Fund, the Behavioral Health Services Fund, ~~the Lead-Based Paint~~
3 ~~Hazard Control Cash Fund,~~ the Middle Income Workforce Housing Investment
4 Fund, the Rural Workforce Housing Investment Fund, and the Site and
5 Building Development Fund at the direction of the Legislature.

6 **Sec. 150.** Section 60-6,211.05, Revised Statutes Supplement, 2025, is
7 amended to read:

8 60-6,211.05 (1) If an order is granted under section 60-6,196 or
9 60-6,197 and sections 60-6,197.02 and 60-6,197.03, the court may order
10 that the defendant install an ignition interlock device of a type
11 approved by the Director of Motor Vehicles on each motor vehicle operated
12 by the defendant during the period of revocation. Upon sufficient
13 evidence of installation, the defendant may apply to the director for an
14 ignition interlock permit pursuant to section 60-4,118.06. The device
15 shall, without tampering or the intervention of another person, prevent
16 the defendant from operating the motor vehicle when the defendant has an
17 alcohol concentration greater than three-hundredths of one gram or more
18 by weight of alcohol per one hundred milliliters of his or her blood or
19 three-hundredths of one gram or more by weight of alcohol per two hundred
20 ten liters of his or her breath. The Department of Motor Vehicles shall
21 issue an ignition interlock permit to the defendant under section
22 60-4,118.06 only upon sufficient proof that a defendant has installed an
23 ignition interlock device on any motor vehicle that the defendant will
24 operate during his or her release.

25 (2) If the court orders installation of an ignition interlock device
26 and issuance of an ignition interlock permit pursuant to subsection (1)
27 of this section, the court may also order the use of a continuous alcohol
28 monitoring device and abstention from alcohol use at all times. The
29 device shall, without tampering or the intervention of another person,
30 test and record the alcohol consumption level of the defendant on a
31 periodic basis and transmit such information to probation authorities.

1 (3)(a) Prior to January 1, 2026, any order issued by the court
2 pursuant to this section shall not take effect until the defendant is
3 eligible to operate a motor vehicle pursuant to subsection (8) of section
4 60-498.01. A person shall be eligible to be issued an ignition interlock
5 permit allowing operation of a motor vehicle equipped with an ignition
6 interlock device if he or she is not subject to any other suspension,
7 cancellation, required no-driving period, or period of revocation and has
8 successfully completed the ignition interlock permit application process.
9 The Department of Motor Vehicles shall review its records and the driving
10 record abstract of any person who applies for an ignition interlock
11 permit allowing operation of a motor vehicle equipped with an ignition
12 interlock device to determine (i) the applicant's eligibility for an
13 ignition interlock permit, (ii) the applicant's previous convictions
14 under section 60-6,196, 60-6,197, or 60-6,197.06 or any previous
15 administrative license revocation, if any, and (iii) if the applicant is
16 subject to any required no-drive periods before the ignition interlock
17 permit may be issued.

18 (b) Beginning January 1, 2026, any order issued by the court, or
19 issued pursuant to a court order or administrative license revocation
20 order from another jurisdiction that substantially complies with this
21 section and section 60-6,197.03, shall not take effect until the
22 defendant is eligible to operate a motor vehicle pursuant to subsection
23 (8) of section 60-498.01. A person shall be eligible to be issued an
24 ignition interlock permit allowing operation of a motor vehicle equipped
25 with an ignition interlock device if he or she is not subject to any
26 other suspension, cancellation, required no-driving period, or period of
27 revocation and has successfully completed the ignition interlock permit
28 application process. The Department of Motor Vehicles shall, before the
29 ignition interlock permit may be issued, review its records and the
30 driving record abstract of any person who applies for an ignition
31 interlock permit allowing operation of a motor vehicle equipped with an

1 ignition interlock device to determine (i) the applicant's eligibility
2 for an ignition interlock permit, (ii) the applicant's previous
3 convictions under section 60-6,196, 60-6,197, or 60-6,197.06 or any
4 previous administrative license revocation, if any, and (iii) if the
5 applicant is subject to any required no-drive periods.

6 (4)(a) If the court orders an ignition interlock device or the Board
7 of Pardons orders an ignition interlock device under section 83-1,127.02,
8 the court or the Board of Pardons shall order the defendant to apply for
9 an ignition interlock permit as provided in section 60-4,118.06 which
10 indicates that the defendant is only allowed to operate a motor vehicle
11 equipped with an ignition interlock device.

12 (b) Such court order shall remain in effect for a period of time as
13 determined by the court not to exceed the maximum term of revocation
14 which the court could have imposed according to the nature of the
15 violation and shall allow operation by the defendant of only an ignition-
16 interlock-equipped motor vehicle.

17 (c) Such Board of Pardons order shall remain in effect for a period
18 of time not to exceed any period of revocation the applicant is subject
19 to at the time the application for a reprieve is made.

20 (5) Any person restricted to operating a motor vehicle equipped with
21 an ignition interlock device, pursuant to a Board of Pardons order, who
22 operates upon the highways of this state a motor vehicle without such
23 device or if the device has been disabled, bypassed, or altered in any
24 way, shall be punished as provided in subsection (3) of section
25 83-1,127.02.

26 (6) If a person ordered to use a continuous alcohol monitoring
27 device and abstain from alcohol use pursuant to a court order as provided
28 in subsection (2) of this section violates the provisions of such court
29 order by removing, tampering with, or otherwise bypassing the continuous
30 alcohol monitoring device or by consuming alcohol while required to use
31 such device, he or she shall have his or her ignition interlock permit

1 revoked and be unable to apply for reinstatement for the duration of the
2 revocation period imposed by the court.

3 (7) The director shall adopt and promulgate rules and regulations
4 regarding the approval of ignition interlock devices, the means of
5 installing ignition interlock devices, and the means of administering the
6 ignition interlock permit program.

7 (8)(a) The costs incurred in order to comply with the ignition
8 interlock requirements of this section shall be paid directly to the
9 ignition interlock provider by the person complying with an order for an
10 ignition interlock permit and installation of an ignition interlock
11 device.

12 (b) If the Department of Motor Vehicles has determined the person to
13 be indigent and incapable of paying for the cost of installation,
14 removal, or maintenance of the ignition interlock device in accordance
15 with this section, such costs shall be paid out of the Department of
16 Motor Vehicles Ignition Interlock Fund if such funds are available,
17 according to rules and regulations adopted and promulgated by the
18 department. Such costs shall also be paid out of the Department of Motor
19 Vehicles Ignition Interlock Fund if such funds are available and if the
20 court or the Board of Pardons, whichever is applicable, has determined
21 the person to be indigent and incapable of paying for the cost of
22 installation, removal, or maintenance of the ignition interlock device in
23 accordance with this section. The Department of Motor Vehicles Ignition
24 Interlock Fund is created. Money in the Department of Motor Vehicles
25 Ignition Interlock Fund may be used for transfers to the General Fund at
26 the direction of the Legislature. ~~On October 1, 2017, or as soon~~
27 ~~thereafter as administratively possible, the State Treasurer shall~~
28 ~~transfer twenty-five thousand dollars from the Department of Motor~~
29 ~~Vehicles Ignition Interlock Fund to the Violence Prevention Cash Fund. On~~
30 ~~October 1, 2018, or as soon thereafter as administratively possible, the~~
31 ~~State Treasurer shall transfer twenty-five thousand dollars from the~~

1 ~~Department of Motor Vehicles Ignition Interlock Fund to the Violence~~
2 ~~Prevention Cash Fund.~~ Any money in the Department of Motor Vehicles
3 Ignition Interlock Fund available for investment shall be invested by the
4 state investment officer pursuant to the Nebraska Capital Expansion Act
5 and the Nebraska State Funds Investment Act.

6 (9)(a)(i) An ignition interlock service facility shall notify the
7 appropriate district probation office or the appropriate court, as
8 applicable, of any evidence of tampering with or circumvention of an
9 ignition interlock device, or any attempts to do so, when the facility
10 becomes aware of such evidence. Failure of the facility to provide
11 notification as provided in this subdivision is a Class V misdemeanor.

12 (ii) An ignition interlock service facility shall notify the
13 Department of Motor Vehicles, if the ignition interlock permit is issued
14 pursuant to sections 60-498.01 to 60-498.04, of any evidence of tampering
15 with or circumvention of an ignition interlock device, or any attempts to
16 do so, when the facility becomes aware of such evidence. Failure of the
17 facility to provide notification as provided in this subdivision is a
18 Class V misdemeanor.

19 (b) If a district probation office receives evidence of tampering
20 with or circumvention of an ignition interlock device, or any attempts to
21 do so, from an ignition interlock service facility, the district
22 probation office shall notify the appropriate court of such violation.
23 The court shall immediately schedule an evidentiary hearing to be held
24 within fourteen days after receiving such evidence, either from the
25 district probation office or an ignition interlock service facility, and
26 the court shall cause notice of the hearing to be given to the person
27 operating a motor vehicle pursuant to an order under subsection (1) of
28 this section. If the person who is the subject of such evidence does not
29 appear at the hearing and show cause why the order made pursuant to
30 subsection (1) of this section should remain in effect, the court shall
31 rescind the original order. Nothing in this subsection shall apply to an

1 order made by the Board of Pardons pursuant to section 83-1,127.02.

2 (10) Notwithstanding any other provision of law, the issuance of an
3 ignition interlock permit by the Department of Motor Vehicles under
4 section 60-498.01 or an order for the installation of an ignition
5 interlock device and ignition interlock permit made pursuant to
6 subsection (1) of this section as part of a conviction, as well as the
7 administration of such court order by the Office of Probation
8 Administration for the installation, maintenance, and removal of such
9 device, as applicable, shall not be construed to create an order of
10 probation when an order of probation has not been issued.

11 **Sec. 151.** Section 61-222, Revised Statutes Supplement, 2025, is
12 amended to read:

13 61-222 The Water Sustainability Fund is created in the Department of
14 Water, Energy, and Environment. The fund shall be used in accordance with
15 the provisions established in sections 2-1506 to 2-1513 and for costs
16 directly related to the administration of the fund. The Legislature shall
17 not appropriate or transfer money from the Water Sustainability Fund for
18 any other purpose, except that transfers may be made from the Water
19 Sustainability Fund to the Department of Water, Energy, and Environment
20 Cash Fund and as a one-time transfer to the General Fund as described in
21 this section.

22 The Water Sustainability Fund shall consist of money transferred to
23 the fund by the Legislature, other funds as appropriated by the
24 Legislature, and money donated as gifts, bequests, or other contributions
25 from public or private entities. Funds made available by any department
26 or agency of the United States may also be credited to the fund if so
27 directed by such department or agency. Any money in the fund available
28 for investment shall be invested by the state investment officer pursuant
29 to the Nebraska Capital Expansion Act and the Nebraska State Funds
30 Investment Act. ~~Any Prior to October 1, 2024, investment earnings from~~
31 ~~investment of money in the fund shall be credited to the fund. Beginning~~

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

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

8 The Department of Administrative Services shall establish a
9 subaccount within the Water Sustainability Fund for the accounting of any
10 money transferred to the fund from the Nebraska Environmental Trust Fund.
11 Any money transferred from the Nebraska Environmental Trust Fund to the
12 Water Sustainability Fund shall be expended in accordance with section
13 81-15,168 and shall not be used for purposes of subsection (2) of section
14 2-1507.

15 **Sec. 152.** Section 61-305, Revised Statutes Supplement, 2025, is
16 amended to read:

17 61-305 (1) The Perkins County Canal Project Fund is created. The
18 fund shall be administered by the Department of Water, Energy, and
19 Environment. The State Treasurer shall credit to the fund any money
20 transferred by the Legislature and such grants, loans, donations, gifts,
21 bequests, or other money received from any federal or state agency or
22 public or private source for use by the department for the canal project.
23 Any fees collected for water delivery may be credited to the fund.
24 Transfers may be made from the fund to the General Fund and the State
25 Settlement Cash Fund at the direction of the Legislature. Any money in
26 the Perkins County Canal Project Fund available for investment shall be
27 invested by the state investment officer pursuant to the Nebraska Capital
28 Expansion Act and the Nebraska State Funds Investment Act. Prior to July
29 1, 2025, any investment earnings from investment of money in the Perkins
30 County Canal Project Fund shall be credited to such fund, except that for
31 fiscal years 2023-24 and 2024-25, such investment earnings shall be

1 credited as provided in section 84-622. Beginning July 1, 2025, any
2 investment earnings from investment of money in the fund shall be
3 credited to the General Fund.

4 (2)(a) The department shall use the Perkins County Canal Project
5 Fund to identify the optimal route and purchase land for and develop,
6 construct, manage, and operate the Perkins County Canal as outlined by
7 the South Platte River Compact and to contract with an independent firm
8 for the purposes of completing a study of such canal. The study shall
9 include, but may not be limited to, the following:

10 (i) Costs of completion of a canal and adjoining reservoirs as
11 outlined in the South Platte River Compact;

12 (ii) A timeline for completion of a canal and adjoining reservoirs
13 as outlined in the South Platte River Compact;

14 (iii) A cost-effectiveness study examining alternatives, including
15 alternatives that may reduce environmental or financial impacts; and

16 (iv) The impacts of the canal on drinking water supplies for the
17 cities of Lincoln and Omaha.

18 (b) The department shall provide the findings of such study
19 electronically to the Clerk of the Legislature and present the findings
20 at a public hearing held by the Appropriations Committee of the
21 Legislature on or before December 31, 2022.

22 **Sec. 153.** Section 66-733, Reissue Revised Statutes of Nebraska, is
23 amended to read:

24 66-733 (1) All motor fuel producers, suppliers, distributors,
25 wholesalers, and importers licensed under section 3-149 or 66-484 and all
26 retailers licensed under section 66-6,106 shall jointly furnish a cash
27 bond to the state to secure the payment of all fuel taxes.

28 (2) The cash bond shall be held by the State Treasurer in a motor
29 fuel trust fund, which fund is hereby created, for the benefit of
30 producers, suppliers, distributors, wholesalers, importers, and
31 retailers. No producer, supplier, distributor, wholesaler, importer, or

1 retailer shall have any claim or rights against the fund as a separate
2 person. Transfers may be made from the motor fuel trust fund to the
3 General Fund at the direction of the Legislature. Any money in the diesel
4 fuel importers trust fund and the motor vehicle fuel importers trust fund
5 on March 30, 1995, shall be transferred to the motor fuel trust fund on
6 such date.

7 (3) Any money All funds in the trust fund available for investment
8 shall be invested by the state investment officer pursuant to the
9 Nebraska Capital Expansion Act and the Nebraska State Funds Investment
10 Act. Beginning July 1, 2026, any investment earnings from investment of
11 money in the trust fund shall be credited to the General Fund and may be
12 pooled with other funds for the purposes of section 72-1267.

13 **Sec. 154.** Section 66-734, Reissue Revised Statutes of Nebraska, is
14 amended to read:

15 66-734 (1) The contribution for the cash bond required in section
16 66-733 shall be collected by the department each tax period with the tax
17 return for all such periods beginning on and after September 30, 1985.
18 The amount due shall be deemed to be tax for the purpose of collection or
19 refund.

20 (2) The amount collected each tax period from the motor fuel
21 producers, suppliers, distributors, wholesalers, importers, and retailers
22 shall be the portion of the commission allowed which equals one-fourth of
23 one percent of the total tax due.

24 (3) The contributions from the motor fuel producers, suppliers,
25 distributors, wholesalers, importers, and retailers shall continue to be
26 collected until the amount in the trust fund ~~, including interest earned,~~
27 is equal to one percent of the total motor fuel tax collected during the
28 preceding year. The contributions shall resume whenever the amount is
29 less than one-half of one percent of the motor fuel tax collected during
30 the preceding year.

31 (4) The department shall notify the producers, suppliers,

1 distributors, wholesalers, importers, and retailers whenever it is
2 necessary for the contributions to resume. The contributions shall begin
3 with the first tax return that is due at least thirty days after notice
4 is provided by the department.

5 **Sec. 155.** Section 66-735, Reissue Revised Statutes of Nebraska, is
6 amended to read:

7 66-735 (1) Money in the trust fund created pursuant to section
8 66-733 shall be used solely for the purpose of preventing a loss to the
9 state for fuel taxes that are not paid, except that money in the fund may
10 be transferred to the General Fund at the direction of the Legislature.

11 (2) Whenever the department determines that fuel tax has been
12 delinquent for ninety days, the department ~~it~~ shall certify the
13 delinquent amount of tax and the interest due thereon to the State
14 Treasurer. The certification shall include the specific fund into which
15 the tax would have been deposited if received.

16 (3) Upon receipt of the certification, the State Treasurer shall
17 transfer the amount to the fund identified.

18 (4) Such transfer shall not affect the liability of the producer,
19 supplier, distributor, wholesaler, importer, or retailer to the state.

20 **Sec. 156.** Section 68-1206, Revised Statutes Cumulative Supplement,
21 2024, is amended to read:

22 68-1206 (1) The Department of Health and Human Services shall
23 administer the program of social services in this state. The department
24 may contract with other social agencies for the purchase of social
25 services at rates not to exceed those prevailing in the state or the cost
26 at which the department could provide those services. The statutory
27 maximum payments for the separate program of aid to dependent children
28 shall apply only to public assistance grants and shall not apply to
29 payments for social services.

30 (2)(a) As part of the provision of social services authorized by
31 section 68-1202, the department shall participate in the federal child

1 care assistance program under 42 U.S.C. 9857 et seq., as such sections
2 existed on January 1, ~~2025~~ 2023, and provide child care assistance to
3 families with incomes up to ~~(i)~~ one hundred eighty-five percent of the
4 federal poverty level ~~prior to October 1, 2026, or (ii) one hundred~~
5 ~~thirty percent of the federal poverty level on and after October 1, 2026.~~

6 (b)(i) As part of the provision of social services authorized by
7 this section and section 68-1202, the department shall participate in the
8 federal Child Care Subsidy program. A child care provider seeking to
9 participate in the federal Child Care Subsidy program shall comply with
10 the criminal history record information check requirements of the Child
11 Care Licensing Act. In determining ongoing eligibility for this program,
12 ten percent of a household's gross earned income shall be disregarded
13 after twelve continuous months on the program and at each subsequent
14 redetermination. In determining ongoing eligibility, if a family's income
15 exceeds one hundred eighty-five percent of the federal poverty level
16 ~~prior to October 1, 2026, or one hundred thirty percent of the federal~~
17 ~~poverty level on and after October 1, 2026,~~ the family shall receive
18 transitional child care assistance through the remainder of the family's
19 eligibility period or until the family's income exceeds eighty-five
20 percent of the state median income for a family of the same size as
21 reported by the United States Bureau of the Census, whichever occurs
22 first. When the family's eligibility period ends, the family shall
23 continue to be eligible for transitional child care assistance if the
24 family's income is below two hundred percent of the federal poverty level
25 ~~prior to October 1, 2026, or one hundred eighty-five percent of the~~
26 ~~federal poverty level on and after October 1, 2026.~~ The family shall
27 receive transitional child care assistance through the remainder of the
28 transitional eligibility period or until the family's income exceeds
29 eighty-five percent of the state median income for a family of the same
30 size as reported by the United States Bureau of the Census, whichever
31 occurs first. The amount of such child care assistance shall be based on

1 a cost-shared plan between the recipient family and the state and shall
2 be based on a sliding-scale methodology. A recipient family may be
3 required to contribute a percentage of such family's gross income for
4 child care that is no more than the cost-sharing rates in the
5 transitional child care assistance program as of January 1, 2015, for
6 those no longer eligible for cash assistance as provided in section
7 68-1724.

8 (ii) A licensed child care program that employs a member of an
9 eligible household shall make reasonable accommodations so that the
10 eligible applicant or adult household member is not a primary caregiver
11 to such applicant's or adult household member's child. If reasonable
12 accommodation cannot be made, the department shall allow the applicant or
13 adult household member to receive child care assistance for the
14 applicant's or adult household member's child including when the
15 applicant or adult household member is the primary caregiver for such
16 child.

17 (iii) A licensed child care provider eligible for the child care
18 subsidy may enroll the household member's child in a child care program
19 other than the household member's child care program to receive child
20 care assistance.

21 (iv) Subdivisions (2)(b)(ii) and (2)(b)(iii) of this section shall
22 become operative on July 1, 2025. The department shall promulgate rules
23 and regulations consistent with these subdivisions.

24 (c) Beginning ~~For the period beginning~~ July 1, 2021, through
25 ~~September 30, 2026,~~ funds provided to the State of Nebraska pursuant to
26 the Child Care and Development Block Grant Act of 1990, 42 U.S.C. 9857 et
27 seq., as such act and sections existed on January 1, 2025 ~~2023~~, shall be
28 used to pay the costs to the state resulting from the income eligibility
29 changes made in subdivisions (2)(a) and (b) of this section by Laws 2021,
30 LB485. If the available amount of such funds is insufficient to pay such
31 costs, then funds provided to the state for the Temporary Assistance for

1 Needy Families program established in 42 U.S.C. 601 et seq. may also be
2 used. No General Funds shall be used to pay the costs to the state, other
3 than administration costs, resulting from the income eligibility changes
4 made in subdivisions (2)(a) and (b) of this section by Laws 2021, LB485 ~~7~~
5 ~~for the period beginning July 1, 2021, through September 30, 2026.~~

6 (d) The Department of Health and Human Services shall collaborate
7 with a private nonprofit organization with expertise in early childhood
8 care and education for an independent evaluation of the income
9 eligibility changes made in subdivisions (2)(a) and (b) of this section
10 by Laws 2021, LB485, if private funding is made available for such
11 purpose. The evaluation shall be completed by July 1, 2024, and shall be
12 submitted electronically to the department and to the Health and Human
13 Services Committee of the Legislature.

14 (3) In determining the rate or rates to be paid by the department
15 for child care as defined in section 43-2605, the department shall adopt
16 a fixed-rate schedule for the state or a fixed-rate schedule for an area
17 of the state applicable to each child care program category of provider
18 as defined in section 71-1910 which may claim reimbursement for services
19 provided by the federal Child Care Subsidy program, except that the
20 department shall not pay a rate higher than that charged by an individual
21 provider to that provider's private clients. The schedule may provide
22 separate rates for care for infants, for children with special needs,
23 including disabilities or technological dependence, or for other
24 individual categories of children. The schedule may also provide tiered
25 rates based upon a quality scale rating of step three or higher under the
26 Step Up to Quality Child Care Act. The schedule shall be effective on
27 October 1 of every year and shall be revised annually by the department.

28 **Sec. 157.** Section 68-1604, Reissue Revised Statutes of Nebraska, is
29 amended to read:

30 68-1604 The Homeless Shelter Assistance Trust Fund is hereby
31 created. The fund shall include the proceeds raised from the documentary

1 stamp tax and remitted for such fund pursuant to section 76-903 and
2 transfers authorized by the Legislature. Money remitted to such fund
3 shall be used by the department (1) for grants to eligible shelter
4 providers as set out in section 68-1605 for the purpose of assisting in
5 the alleviation of homelessness, to provide temporary and permanent
6 shelters for homeless persons, to encourage the development of projects
7 which link housing assistance to programs promoting the concept of self-
8 sufficiency, and to address the needs of the migrant farmworker and (2)
9 to aid in defraying the expenses of administering the Homeless Shelter
10 Assistance Trust Fund Act, which shall not exceed seventy-five thousand
11 dollars in any fiscal year. Transfers may be made from the Homeless
12 Shelter Assistance Trust Fund to the General Fund at the direction of the
13 Legislature.

14 Any money in the Homeless Shelter Assistance Trust Fund fund
15 available for investment shall be invested by the state investment
16 officer pursuant to the Nebraska Capital Expansion Act and the Nebraska
17 State Funds Investment Act.

18 **Sec. 158.** Section 68-1724, Revised Statutes Cumulative Supplement,
19 2024, is amended to read:

20 68-1724 (1) Cash assistance shall be provided for a period or
21 periods of time not to exceed a total of sixty months for recipient
22 families with children subject to the following:

23 (a) If the state fails to meet the specific terms of the self-
24 sufficiency contract developed under section 68-1719, the sixty-month
25 time limit established in this section shall be extended;

26 (b) The sixty-month time period for cash assistance shall begin
27 within the first month of eligibility;

28 (c) When no longer eligible to receive cash assistance, assistance
29 shall be available to reimburse work-related child care expenses even if
30 the recipient family has not achieved economic self-sufficiency. The
31 amount of such assistance shall be based on a cost-shared plan between

1 the recipient family and the state which shall provide assistance up to
2 two hundred percent of the federal poverty level ~~prior to October 1,~~
3 ~~2026, or one hundred eighty-five percent of the federal poverty level on~~
4 ~~and after October 1, 2026.~~ A recipient family may be required to
5 contribute up to twenty percent of such family's gross income for child
6 care. It is the intent of the Legislature that transitional health care
7 coverage be made available on a sliding-scale basis to individuals and
8 families with incomes up to one hundred eighty-five percent of the
9 federal poverty level if other health care coverage is not available; and

10 (d) The self-sufficiency contract shall be revised and cash
11 assistance extended when there is no job available for adult members of
12 the recipient family. It is the intent of the Legislature that available
13 job shall mean a job which results in an income of at least equal to the
14 amount of cash assistance that would have been available if receiving
15 assistance minus unearned income available to the recipient family.

16 The department shall develop policy guidelines to allow for cash
17 assistance to persons who have received the maximum cash assistance
18 provided by this section and who face extreme hardship without additional
19 assistance. For purposes of this section, extreme hardship means a
20 recipient family does not have adequate cash resources to meet the costs
21 of the basic needs of food, clothing, and housing without continuing
22 assistance or the child or children are at risk of losing care by and
23 residence with their parent or parents.

24 (2) Cash assistance conditions under the Welfare Reform Act shall be
25 as follows:

26 (a) Adults in recipient families shall mean individuals at least
27 nineteen years of age living with and related to a child eighteen years
28 of age or younger and shall include parents, siblings, uncles, aunts,
29 cousins, or grandparents, whether the relationship is biological,
30 adoptive, or step;

31 (b) The payment standard shall be based upon family size;

1 (c) The adults in the recipient family shall ensure that the minor
2 children regularly attend school. Education is a valuable personal
3 resource. The cash assistance provided to the recipient family may be
4 reduced when the parent or parents have failed to take reasonable action
5 to encourage the minor children of the recipient family ages sixteen and
6 under to regularly attend school. No reduction of assistance shall be
7 such as may result in extreme hardship. It is the intent of the
8 Legislature that a process be developed to insure communication between
9 the case manager, the parent or parents, and the school to address issues
10 relating to school attendance;

11 (d) Two-parent families which would otherwise be eligible under
12 section 43-504 or a federally approved waiver shall receive cash
13 assistance under this section;

14 (e) For minor parents, the assistance payment shall be based on the
15 minor parent's income. If the minor parent lives with at least one
16 parent, the family's income shall be considered in determining
17 eligibility and cash assistance payment levels for the minor parent. If
18 the minor parent lives independently, support shall be pursued from the
19 parents of the minor parent. If the absent parent of the minor's child is
20 a minor, support from his or her parents shall be pursued. Support from
21 parents as allowed under this subdivision shall not be pursued when the
22 family income is less than three hundred percent of the federal poverty
23 guidelines; and

24 (f) For adults who are not biological or adoptive parents or
25 stepparents of the child or children in the family, if assistance is
26 requested for the entire family, including the adults, a self-sufficiency
27 contract shall be entered into as provided in section 68-1719. If
28 assistance is requested for only the child or children in such a family,
29 such children shall be eligible after consideration of the family's
30 income and if (i) the family cooperates in pursuing child support and
31 (ii) the minor children of the family regularly attend school.

1 **Sec. 159.** Section 71-17,108, Reissue Revised Statutes of Nebraska,
2 is amended to read:

3 71-17,108 Sections 71-17,108 to 71-17,114 ~~71-17,116~~ shall be known
4 and may be cited as the Nursing Faculty Student Loan Act.

5 **Sec. 160.** Section 71-2490, Revised Statutes Cumulative Supplement,
6 2024, is amended to read:

7 71-2490 (1) The Nebraska Opioid Recovery Trust Fund is created. The
8 fund shall include all recoveries received on behalf of the state by the
9 Department of Justice pursuant to the Consumer Protection Act or the
10 Uniform Deceptive Trade Practices Act related to the advertising of
11 opioids. The fund shall include any money, payments, or other things of
12 value in the nature of civil damages or other payment, except criminal
13 penalties, whether such recovery is by way of verdict, judgment,
14 compromise, or settlement in or out of court, of any case or controversy
15 pursuant to such acts. The Department of Justice shall remit any such
16 revenue to the State Treasurer for credit to the Nebraska Opioid Recovery
17 Trust Fund.

18 (2) Any funds appropriated, expended, or distributed from the
19 Nebraska Opioid Recovery Trust Fund shall be spent in accordance with the
20 terms of any verdict, judgment, compromise, or settlement in or out of
21 court, of any case or controversy brought by the Attorney General
22 pursuant to the Consumer Protection Act or the Uniform Deceptive Trade
23 Practices Act.

24 (3) The Nebraska Opioid Recovery Trust Fund shall exclude funds held
25 in a trust capacity where specific benefits accrue to specific
26 individuals, organizations, political subdivisions, or governments. Such
27 excluded funds shall be deposited in the State Settlement Trust Fund
28 pursuant to section 59-1608.05.

29 (4)(a) Any money transferred from the Nebraska Opioid Recovery Trust
30 Fund shall be expended in accordance with the terms and conditions of the
31 litigation or settlement from which the money was received.

1 (b) The State Treasurer shall transfer the following amounts from
2 the Nebraska Opioid Recovery Trust Fund on or after July 1, 2024, but
3 before July 15, 2024, and on or after July 1 but before July 15 of each
4 year thereafter:

5 (i) One million one hundred twenty-five thousand dollars to the
6 Training Division Cash Fund to connect first responders to behavioral
7 health services, supports, and training and for a statewide wellness
8 learning plan that includes anonymous assessments, education, and
9 awareness to promote resiliency development;

10 (ii) Four hundred thousand dollars to the Health and Human Services
11 Cash Fund for staff to carry out the Overdose Fatality Review Teams Act;

12 (iii) Three million dollars to the Opioid Prevention and Treatment
13 Cash Fund for purposes of the Opioid Prevention and Treatment Act; and

14 (iv) An amount determined by the Legislature to the Opioid Treatment
15 Infrastructure Cash Fund.

16 (c) The State Treasurer shall transfer the following amounts from
17 the Nebraska Opioid Recovery Trust Fund to the Probation Program Cash
18 Fund: On or after May 1, 2026, but before May 15, 2026, six million five
19 hundred thousand dollars, and on or after July 1, 2026, but before July
20 15, 2026, six million five hundred thousand dollars. Such funds shall
21 only be used for problem solving courts pursuant to section 24-1302.

22 (d) ~~(e)~~ It is the intent of the Legislature that, of the total
23 settlement funds received by the State of Nebraska and transferred from
24 the Nebraska Opioid Recovery Trust Fund to the Opioid Prevention and
25 Treatment Cash Fund and to the Opioid Treatment Infrastructure Cash Fund,
26 twenty-five percent of such funds are transferred to the Opioid
27 Prevention and Treatment Cash Fund and seventy-five percent of such funds
28 are transferred to the Opioid Treatment Infrastructure Cash Fund.

29 (5) Any money in the Nebraska Opioid Recovery Trust Fund available
30 for investment shall be invested by the state investment officer pursuant
31 to the Nebraska Capital Expansion Act and the Nebraska State Funds

1 Investment Act.

2 **Sec. 161.** Section 71-3001, Reissue Revised Statutes of Nebraska, is
3 amended to read:

4 71-3001 Sections 71-3001 to 71-3006 ~~71-3007~~ shall be known and may
5 be cited as the Nebraska Mental Health First Aid Training Act.

6 **Sec. 162.** Section 71-3004, Reissue Revised Statutes of Nebraska, is
7 amended to read:

8 71-3004 (1) The Division of Behavioral Health of the Department of
9 Health and Human Services may ~~shall~~ establish a mental health first aid
10 training program, using contracts through the behavioral health regions,
11 to help the public identify and understand the signs of a mental illness
12 or substance abuse problem or a mental health crisis and to provide the
13 public with skills to help a person who is developing or experiencing a
14 mental health or substance abuse problem or a mental health crisis and to
15 de-escalate crisis situations if needed. The training program shall
16 provide an interactive mental health first aid training course
17 administered by the state's regional behavioral health authorities.
18 Instructors in the training program shall be certified by a national
19 authority for Mental Health First Aid USA or a similar organization. The
20 training program shall work cooperatively with local entities to provide
21 training for individuals to become instructors.

22 (2) The mental health first aid training program shall be designed
23 to train individuals to accomplish the following objectives as deemed
24 appropriate considering the trainee's age:

25 (a) Help the public identify, understand, and respond to the signs
26 of mental illness and substance abuse;

27 (b) Emphasize the need to reduce the stigma of mental illness; and

28 (c) Assist a person who is believed to be developing or has
29 developed a mental health or substance abuse problem or who is believed
30 to be experiencing a mental health crisis.

31 **Sec. 163.** Section 71-3006, Reissue Revised Statutes of Nebraska, is

1 amended to read:

2 71-3006 The behavioral health regions ~~may shall~~ offer services to
3 and work with agencies and organizations, including, but not limited to,
4 schools, universities, colleges, the State Department of Education, the
5 Department of Veterans' Affairs, law enforcement agencies, and local
6 health departments, to develop a program that offers grants to implement
7 the Nebraska Mental Health First Aid Training Act in ways that are
8 representative and inclusive with respect to the economic and cultural
9 diversity of this state.

10 **Sec. 164.** Section 71-3525, Reissue Revised Statutes of Nebraska, is
11 amended to read:

12 71-3525 Until January 1, 2005, a fee of two thousand dollars shall
13 be assessed on each cask of high-level radioactive waste or transuranic
14 waste shipped in or through the state, whether shipped by motor carrier
15 or rail. On and after January 1, 2005, the department shall establish and
16 assess fees on all high-level radioactive waste and transuranic waste
17 shipped by any means in or through the state. Such fees shall be
18 equitable and, except as otherwise provided in section 71-3526, shall be
19 used for purposes related to (1) shipping of high-level radioactive waste
20 and transuranic waste, including, but not limited to, inspections,
21 escorts, and security for waste shipment, planning, and maintenance, (2)
22 coordination of emergency response capability, (3) education and
23 training, (4) purchase of necessary equipment, and (5) administrative
24 costs attributable to the state agencies which are incurred as related to
25 the shipping of high-level radioactive waste and transuranic waste. Fees
26 assessed pursuant to this section shall be paid in advance of shipment by
27 the shipper. Fees collected by the department under this section shall be
28 remitted to the State Treasurer for credit to the Radiation
29 Transportation Emergency Response Cash Fund.

30 **Sec. 165.** Section 71-3526, Reissue Revised Statutes of Nebraska, is
31 amended to read:

1 71-3526 The Radiation Transportation Emergency Response Cash Fund is
2 created. The fund shall consist of fees credited pursuant to section
3 71-3525. The fund shall be used for the purposes stated in such section,
4 except that transfers may be made from the fund to the General Fund at
5 the direction of the Legislature. The Director-State Engineer, the
6 Superintendent of Law Enforcement and Public Safety, the chief executive
7 officer of the department, the Adjutant General as director of the
8 Nebraska Emergency Management Agency, and the executive director of the
9 Public Service Commission, or their designees, shall meet at least
10 annually to recommend changes in the fees charged and allocation of the
11 fees collected among participating agencies based upon their respective
12 costs in carrying out such section. Any money in the Radiation
13 Transportation Emergency Response Cash Fund ~~fund~~ available for investment
14 shall be invested by the state investment officer pursuant to the
15 Nebraska Capital Expansion Act and the Nebraska State Funds Investment
16 Act.

17 **Sec. 166.** Section 71-5318, Revised Statutes Cumulative Supplement,
18 2024, is amended to read:

19 71-5318 (1) The Drinking Water Facilities Loan Fund is created. The
20 fund shall be held as a trust fund for the purposes and uses described in
21 the Drinking Water State Revolving Fund Act.

22 The fund shall consist of federal capitalization grants, state
23 matching appropriations, proceeds of state match bond issues credited to
24 the fund, repayments of principal and interest on loans, transfers made
25 pursuant to section 71-5327, and other money designated for the fund. The
26 director may make loans from the fund pursuant to the Drinking Water
27 State Revolving Fund Act and may conduct activities related to financial
28 administration of the fund, administration or provision of technical
29 assistance through public water system source water assessment programs,
30 and implementation of a source water petition program under the Safe
31 Drinking Water Act. The state investment officer shall invest any money

1 in the fund available for investment pursuant to the Nebraska Capital
2 Expansion Act and the Nebraska State Funds Investment Act, except that
3 any bond proceeds in the fund shall be invested in accordance with the
4 terms of the documents under which the bonds are issued. The state
5 investment officer may direct that the bond proceeds shall be deposited
6 with the bond trustee for investment. Investment earnings shall be
7 credited to the fund.

8 The department may create or direct the creation of accounts within
9 the fund as the department determines to be appropriate and useful in
10 administering the fund and in providing for the security, investment, and
11 repayment of bonds.

12 The fund and the assets thereof may be used, to the extent permitted
13 by the Safe Drinking Water Act and the regulations adopted and
14 promulgated pursuant to such act, to (a) pay or to secure the payment of
15 bonds and the interest thereon, except that amounts deposited into the
16 fund from state appropriations and the earnings on such appropriations
17 may not be used to pay or to secure the payment of bonds or the interest
18 thereon, and (b) buy or refinance the debt obligation of any municipality
19 for a public water supply system if the debt was incurred and
20 construction began after July 1, 1993.

21 The director may transfer any money in the Drinking Water Facilities
22 Loan Fund to the Wastewater Treatment Facilities Construction Loan Fund
23 to meet the purposes of section 71-5327. The director shall identify any
24 such transfer in the intended use plan presented to the council for
25 annual review and adoption pursuant to section 71-5321.

26 (2) The Land Acquisition and Source Water Loan Fund is created. The
27 fund shall be held as a trust for the purposes and uses described in the
28 Drinking Water State Revolving Fund Act.

29 The fund shall consist of federal capitalization grants, state
30 matching appropriations, proceeds of state match bond issues credited to
31 the fund, repayments of principal and interest on loans, and other money

1 designated for the fund. The director may make loans from the fund
2 pursuant to the Drinking Water State Revolving Fund Act and may conduct
3 activities other than the making of loans permitted under section 1452(k)
4 of the Safe Drinking Water Act. The state investment officer shall invest
5 any money in the fund available for investment pursuant to the Nebraska
6 Capital Expansion Act and the Nebraska State Funds Investment Act, except
7 that any bond proceeds in the fund shall be invested in accordance with
8 the terms of the documents under which the bonds are issued. The state
9 investment officer may direct that the bond proceeds shall be deposited
10 with the bond trustee for investment. Investment earnings shall be
11 credited to the fund.

12 The department may create or direct the creation of accounts within
13 the fund as the department determines to be appropriate and useful in
14 administering the fund and in providing for security, investment, and
15 repayment of bonds.

16 The fund and assets thereof may be used, to the extent permitted by
17 the Safe Drinking Water Act and the regulations adopted and promulgated
18 pursuant to such act, to pay or secure the payment of bonds and the
19 interest thereon, except that amounts credited to the fund from state
20 appropriations and the earnings on such appropriations may not be used to
21 pay or to secure the payment of bonds or the interest thereon.

22 The director may transfer any money in the Land Acquisition and
23 Source Water Loan Fund to the Drinking Water Facilities Loan Fund.

24 (3) There is hereby created the Drinking Water Administration Fund.
25 Any funds available for administering loans or fees collected pursuant to
26 the Drinking Water State Revolving Fund Act shall be remitted to the
27 State Treasurer for credit to such fund. The fund shall be administered
28 by the department for the purposes of the act. The state investment
29 officer shall invest any money in the fund available for investment
30 pursuant to the Nebraska Capital Expansion Act and the Nebraska State
31 Funds Investment Act. Prior to July 1, 2026, investment Investment

1 earnings shall be credited to the fund. Beginning July 1, 2026, any
2 investment earnings from investment of money in the fund shall be
3 credited to the General Fund.

4 The Drinking Water Administration Fund ~~fund~~ and assets thereof may
5 be used, to the extent permitted by the Safe Drinking Water Act and the
6 regulations adopted and promulgated pursuant to such act, to fund
7 subdivisions (9), (11), and (12) of section 71-5322. The annual
8 obligation of the state pursuant to subdivisions (9) and (12) of section
9 71-5322 shall not exceed sixty-five percent of the revenue from
10 administrative fees collected pursuant to section 71-5321 in the prior
11 fiscal year.

12 The director may transfer any money in the Drinking Water
13 Administration Fund to the Drinking Water Facilities Loan Fund to meet
14 the state matching appropriation requirements of any applicable federal
15 capitalization grants or to meet the purposes of subdivision (9) of
16 section 71-5322.

17 **Sec. 167.** Section 71-7104, Revised Statutes Cumulative Supplement,
18 2024, is amended to read:

19 71-7104 There is hereby created the Critical Incident Stress
20 Management Program. The focus of the program shall be to minimize the
21 harmful effects of critical incident stress for emergency service
22 personnel, with a high priority on confidentiality and respect for the
23 individuals involved. The program shall:

24 (1) Provide a stress management session to emergency service
25 personnel who appropriately request such assistance in an effort to
26 address critical incident stress;

27 (2) Assist in providing the emotional and educational support
28 necessary to ensure optimal functioning of emergency service personnel;

29 (3) Conduct preincident educational programs to acquaint emergency
30 service personnel with stress management techniques;

31 (4) Promote interagency cooperation; and

1 (5) Provide an organized statewide response to the emotional needs
2 of emergency service personnel impacted by critical incidents. ;

3 ~~(6) Develop guidelines for resilience training for first responders~~
4 ~~under section 48-101.01;~~

5 ~~(7) Set reimbursement rates for mental health examinations and~~
6 ~~resilience training under section 48-101.01; and~~

7 ~~(8) Set an annual limit on the hours or quantity of resilience~~
8 ~~training for which reimbursement is required under section 48-101.01.~~

9 **Sec. 168.** Section 71-7608, Revised Statutes Supplement, 2025, is
10 amended to read:

11 71-7608 (1) The Nebraska Tobacco Settlement Trust Fund is created.
12 The fund shall include any settlement payments or other revenue received
13 by the State of Nebraska in connection with any tobacco-related
14 litigation to which the State of Nebraska is a party. The Department of
15 Health and Human Services shall remit such revenue to the State Treasurer
16 for credit to the fund.

17 (2) Subject to the terms and conditions of such litigation, money
18 from the Nebraska Tobacco Settlement Trust Fund shall be transferred to
19 the Nebraska Health Care Cash Fund as provided in section 71-7611 or,
20 until June 30, 2027, to the General Fund and the Nebraska
21 Transformational Project Fund.

22 (3) Any money in the Nebraska Tobacco Settlement Trust Fund
23 available for investment shall be invested by the state investment
24 officer pursuant to the Nebraska Capital Expansion Act and the Nebraska
25 State Funds Investment Act.

26 **Sec. 169.** Section 71-7611, Revised Statutes Supplement, 2025, is
27 amended to read:

28 71-7611 (1) The Nebraska Health Care Cash Fund is created. The State
29 Treasurer shall transfer (a) sixty million three hundred thousand dollars
30 on or before July 15, 2014, (b) sixty million three hundred fifty
31 thousand dollars on or before July 15, 2015, (c) sixty million three

1 hundred fifty thousand dollars on or before July 15, 2016, (d) sixty
2 million seven hundred thousand dollars on or before July 15, 2017, (e)
3 five hundred thousand dollars on or before May 15, 2018, (f) sixty-one
4 million six hundred thousand dollars on or before July 15, 2018, (g)
5 sixty-two million dollars on or before July 15, 2019, (h) sixty-one
6 million four hundred fifty thousand dollars on or before July 15, 2020,
7 (i) sixty-six million two hundred thousand dollars on or before July 15,
8 2022, (j) fifty-six million seven hundred thousand dollars on or before
9 July 15, 2023, (k) fifty-four million dollars on or before July 15, 2024,
10 (l) fifty-nine million one hundred fifty thousand dollars on or before
11 July 1, 2025, and (m) ~~sixty-six~~ sixty million ~~one hundred fifty thousand~~
12 dollars on or before every July 15 thereafter from the Nebraska Medicaid
13 Intergovernmental Trust Fund and the Nebraska Tobacco Settlement Trust
14 Fund to the Nebraska Health Care Cash Fund, except that such amount shall
15 be reduced by the amount of the unobligated balance in the Nebraska
16 Health Care Cash Fund at the time the transfer is made. The state
17 investment officer shall advise the State Treasurer on the amounts to be
18 transferred first from the Nebraska Medicaid Intergovernmental Trust Fund
19 until the fund balance is depleted and from the Nebraska Tobacco
20 Settlement Trust Fund thereafter in order to sustain such transfers in
21 perpetuity. The state investment officer shall report electronically to
22 the Legislature on or before October 1 of every even-numbered year on the
23 sustainability of such transfers. The Nebraska Health Care Cash Fund
24 shall also include money received pursuant to section 77-2602. Except as
25 otherwise provided by law, no more than the amounts specified in this
26 subsection may be appropriated or transferred from the Nebraska Health
27 Care Cash Fund in any fiscal year.

28 ~~It Except as otherwise provided in subsections (5) and (6) of this~~
29 ~~section,~~ it is the intent of the Legislature that no additional programs
30 are funded through the Nebraska Health Care Cash Fund until funding for
31 all programs with an appropriation from the fund during FY2012-13 are

1 restored to their FY2012-13 levels.

2 (2) Any money in the Nebraska Health Care Cash Fund available for
3 investment shall be invested by the state investment officer pursuant to
4 the Nebraska Capital Expansion Act and the Nebraska State Funds
5 Investment Act.

6 (3) The University of Nebraska and postsecondary educational
7 institutions having colleges of medicine in Nebraska and their affiliated
8 research hospitals in Nebraska, as a condition of receiving any funds
9 appropriated or transferred from the Nebraska Health Care Cash Fund,
10 shall not discriminate against any person on the basis of sexual
11 orientation.

12 (4) The State Treasurer shall transfer fifteen million dollars from
13 the Nebraska Health Care Cash Fund on or after July 1, 2022, but before
14 June 30, 2023, to the Board of Regents of the University of Nebraska for
15 the University of Nebraska Medical Center for pancreatic cancer research
16 at the University of Nebraska Medical Center. Transfers from the Nebraska
17 Health Care Cash Fund in this subsection shall be contingent upon receipt
18 of any matching funds from private or other sources, up to fifteen
19 million dollars, certified by the budget administrator of the budget
20 division of the Department of Administrative Services. Upon receipt of
21 any matching funds certified by the budget administrator, the State
22 Treasurer shall transfer an equal amount of funds to the Board of Regents
23 of the University of Nebraska.

24 **Sec. 170.** Section 72-1001, Revised Statutes Supplement, 2025, is
25 amended to read:

26 72-1001 The Nebraska Capital Construction Fund is created. The fund
27 shall consist of revenue and transfers credited to the fund as authorized
28 by law. Money shall be appropriated from the fund to state agencies for
29 making payments on projects as determined by the Legislature, including,
30 but not limited to, purchases of land, structural improvements to land,
31 acquisition of buildings, construction of buildings, including

1 architectural and engineering costs, replacement of or major repairs to
2 structural improvements to land or buildings, additions to existing
3 structures, remodeling of buildings, and acquisition of equipment and
4 furnishings of new or remodeled buildings. The fund shall be administered
5 by the State Treasurer as a multiple-agency-use fund and appropriated to
6 state agencies as determined by the Legislature. Transfers may be made
7 from the fund to the Capitol Restoration Cash Fund at the direction of
8 the Legislature. Any money in the Nebraska Capital Construction Fund
9 available for investment shall be invested by the state investment
10 officer pursuant to the Nebraska Capital Expansion Act and the Nebraska
11 State Funds Investment Act. ~~Prior to July 1, 2025, any investment~~
12 ~~earnings from investment of money in the Nebraska Capital Construction~~
13 ~~Fund shall be credited to such fund, except that for fiscal years 2023-24~~
14 ~~and 2024-25, any investment earnings from investment of money in the~~
15 ~~Nebraska Capital Construction Fund from transfers credited to such fund~~
16 ~~that are designated for the construction of a new state prison shall be~~
17 ~~credited as provided in section 84-622.~~ Beginning July 1, 2025, through
18 June 30, 2027, any investment earnings from investment of money in the
19 Nebraska Capital Construction Fund shall be credited to the General Fund.
20 Beginning July 1, 2027, any investment earnings from investment of money
21 in the Nebraska Capital Construction Fund shall be credited to the fund.

22 **Sec. 171.** Section 74-1317, Revised Statutes Cumulative Supplement,
23 2024, is amended to read:

24 74-1317 In order to promote public safety at the intersection of
25 railroad lines and all classes of highways, there is hereby created a
26 special fund known as the Grade Crossing Protection Fund which shall be
27 established in the state treasury to be used in furnishing financial
28 assistance in the improvement of the safety of railroad grade crossings
29 in this state, including the elimination of such crossings, the
30 construction, substantial modification, or improvement of and the
31 maintenance of automatic crossing protection at such grade crossings, and

1 the construction and maintenance of overpasses and underpasses at
2 railroad crossings, except that transfers may be made from the fund to
3 the General Fund at the direction of the Legislature. Any money in the
4 Grade Crossing Protection Fund fund available for investment shall be
5 invested by the state investment officer pursuant to the Nebraska Capital
6 Expansion Act and the Nebraska State Funds Investment Act. Beginning
7 October 1, 2024, any investment earnings from investment of money in the
8 fund shall be credited to the General Fund.

9 **Sec. 172.** Section 77-27,144, Revised Statutes Supplement, 2025, is
10 amended to read:

11 77-27,144 (1) The Tax Commissioner shall collect the tax imposed by
12 any incorporated municipality concurrently with collection of a state tax
13 in the same manner as the state tax is collected. The Tax Commissioner
14 shall remit monthly the proceeds of the tax to the incorporated
15 municipalities levying the tax, after deducting the amount of refunds
16 made and one and five hundredths ~~three~~ percent of the remainder to be
17 credited to the Municipal Equalization Fund and one and ninety-five
18 hundredths percent to the Department of Revenue Enforcement Fund.

19 (2)(a) Deductions for a refund made pursuant to section 77-4105,
20 77-4106, 77-5725, or 77-5726 and owed by a city of the first class, city
21 of the second class, or village shall be delayed for one year after the
22 refund has been made to the taxpayer. The Department of Revenue shall
23 notify the municipality liable for a refund exceeding one thousand five
24 hundred dollars of the pending refund, the amount of the refund, and the
25 month in which the deduction will be made or begin, except that if the
26 amount of a refund claimed under section 77-4105, 77-4106, 77-5725, or
27 77-5726 exceeds twenty-five percent of the municipality's total sales and
28 use tax receipts, net of any refunds or sales tax collection fees, for
29 the municipality's prior fiscal year, the department shall deduct the
30 refund over the period of one year in equal monthly amounts beginning
31 after the one-year notification period required by this subdivision.

1 (b) Deductions for a refund made pursuant to section 77-4105,
2 77-4106, 77-5725, or 77-5726 and owed by a city of the metropolitan class
3 or city of the primary class shall be made as follows:

4 (i) During calendar year 2023, such deductions shall be made in
5 accordance with subsection (1) of this section; and

6 (ii) During calendar year 2024 and each calendar year thereafter,
7 such deductions shall be made based on estimated amounts as described in
8 this subdivision. On or before March 1, 2023, and on or before March 1 of
9 each year thereafter, the Department of Revenue shall notify each city of
10 the metropolitan class and city of the primary class of the total amount
11 of such refunds that are estimated to be paid during the following
12 calendar year. Such estimated amount shall be used to establish the total
13 amount to be deducted in the following calendar year. The department
14 shall deduct such amount over the following calendar year in twelve equal
15 monthly amounts. Beginning with the notification sent in calendar year
16 2025, the notification shall include any adjustment needed for the prior
17 calendar year to account for any difference between the estimated amount
18 deducted in such prior calendar year and the actual amount of refunds
19 paid in such year.

20 (3) Deductions for a refund made pursuant to the Imagine Nebraska
21 Act shall be delayed as provided in this subsection after the refund has
22 been made to the taxpayer. The Department of Revenue shall notify each
23 municipality liable for a refund exceeding one thousand five hundred
24 dollars of the pending refund and the amount of the refund claimed under
25 the Imagine Nebraska Act. The notification shall be made by March 1 of
26 each year beginning in 2021 and shall be used to establish the refund
27 amount for the following calendar year. The notification shall include
28 any excess or underpayment from the prior calendar year. The department
29 shall deduct the refund over a period of one year in equal monthly
30 amounts beginning in January following the notification. This subsection
31 applies to total annual refunds exceeding one million dollars or twenty-

1 five percent of the municipality's total sales and use tax receipts for
2 the prior fiscal year, whichever is the lesser amount.

3 (4) Deductions for a refund made pursuant to the Urban Redevelopment
4 Act shall be delayed as provided in this subsection after the refund has
5 been made to the taxpayer. The Department of Revenue shall notify each
6 municipality liable for a refund exceeding one thousand five hundred
7 dollars of the pending refund and the amount of the refund claimed under
8 the Urban Redevelopment Act. The notification shall be made by March 1 of
9 each year beginning in 2022 and shall be used to establish the refund
10 amount for the following calendar year. The notification shall include
11 any excess or underpayment from the prior calendar year. The department
12 shall deduct the refund over a period of one year in equal monthly
13 amounts beginning in January following the notification. This subsection
14 applies to total annual refunds exceeding one million dollars or twenty-
15 five percent of the municipality's total sales and use tax receipts for
16 the prior fiscal year, whichever is the lesser amount.

17 (5) The Tax Commissioner shall keep full and accurate records of all
18 money received and distributed under the provisions of the Local Option
19 Revenue Act. The municipality may request the names and addresses of the
20 retailers which have collected the tax as provided in subsection (13) of
21 section 77-2711 and may certify an individual to request and review
22 confidential sales and use tax returns and sales and use tax return
23 information as provided in subsection (14) of section 77-2711.

24 (6) When proceeds of a tax levy are received but the identity of the
25 incorporated municipality which levied the tax is unknown and is not
26 identified within six months after receipt, the amount shall be credited
27 to the Municipal Equalization Fund.

28 (7)(a) Every qualifying business that has filed an application to
29 receive tax incentives under the Employment and Investment Growth Act,
30 the Nebraska Advantage Act, the Imagine Nebraska Act, or the Urban
31 Redevelopment Act shall, with respect to such acts, provide annually to

1 each municipality, in aggregate data, the maximum amount the qualifying
2 business is eligible to receive in the current year in refunds of local
3 sales and use taxes of the municipality and exemptions for the previous
4 year, and the estimate of annual refunds of local sales and use taxes of
5 the municipality and exemptions such business intends to claim in each
6 future year. The qualifying business shall provide this information to
7 the municipality on or before June 30 of each year. Such information
8 shall be kept confidential by the municipality unless publicly disclosed
9 previously by the taxpayer or by the State of Nebraska.

10 (b) The municipality may request from the Department of Revenue a
11 list of the qualifying businesses which have filed an application to
12 receive tax incentives under the Employment and Investment Growth Act,
13 the Nebraska Advantage Act, the Imagine Nebraska Act, or the Urban
14 Redevelopment Act. The request may be made annually and shall be
15 submitted to the Department of Revenue on or before June 30 of each year.

16 (c) For purposes of this subsection, municipality means a
17 municipality that has adopted the local option sales and use tax under
18 the Local Option Revenue Act and to which the qualifying business has
19 paid such sales and use tax.

20 (d) Any amounts held by a municipality to make sales and use tax
21 refunds under the Employment and Investment Growth Act, the Nebraska
22 Advantage Act, the Imagine Nebraska Act, and the Urban Redevelopment Act
23 shall not count toward any budgeted restricted funds limitation as
24 provided in section 13-519 or toward any cash reserve limitation as
25 provided in section 13-504 and shall be excluded from the limitations of
26 the Property Tax Growth Limitation Act.

27 **Sec. 173.** Section 77-4025, Revised Statutes Supplement, 2025, is
28 amended to read:

29 77-4025 (1) There is hereby created a cash fund in the Department of
30 Revenue to be known as the Tobacco Products Administration Cash Fund. All
31 revenue collected or received by the Tax Commissioner from the license

1 fees, certification fees, and taxes imposed by the Tobacco Products Tax
2 Act shall be remitted to the State Treasurer for credit to the Tobacco
3 Products Administration Cash Fund, except that all such revenue relating
4 to electronic nicotine delivery systems shall be remitted to the State
5 Treasurer for credit to the General Fund.

6 (2) All costs required for administration of the Tobacco Products
7 Tax Act shall be paid from the Tobacco Products Administration Cash Fund.
8 Credits and refunds allowed under the act shall be paid from the Tobacco
9 Products Administration Cash Fund. Any receipts, after credits and
10 refunds, in excess of the amounts sufficient to cover the costs of
11 administration may be transferred to the General Fund or the Department
12 of Revenue Enforcement Fund at the direction of the Legislature.

13 (3) The State Treasurer shall transfer eleven ~~nine~~ million five
14 hundred thousand dollars from the Tobacco Products Administration Cash
15 Fund to the Department of Revenue Enforcement ~~General~~ Fund on or after
16 July 1, 2025, but on or before June 30, 2026, on such dates and in such
17 amounts as directed by the budget administrator of the budget division of
18 the Department of Administrative Services. The State Treasurer shall
19 transfer twelve ~~nine~~ million five hundred thousand dollars from the
20 Tobacco Products Administration Cash Fund to the Department of Revenue
21 Enforcement ~~General~~ Fund on or after July 1, 2026, but on or before June
22 30, 2027, on such dates and in such amounts as directed by the budget
23 administrator of the budget division of the Department of Administrative
24 Services. The State Treasurer shall transfer twelve ~~nine~~ million five
25 hundred thousand dollars from the Tobacco Products Administration Cash
26 Fund to the Department of Revenue Enforcement ~~General~~ Fund on or after
27 July 1, 2027, but on or before June 30, 2028, on such dates and in such
28 amounts as directed by the budget administrator of the budget division of
29 the Department of Administrative Services. The State Treasurer shall
30 transfer nine million five hundred thousand dollars from the Tobacco
31 Products Administration Cash Fund to the Department of Revenue

1 ~~Enforcement General~~ Fund on or after July 1, 2028, but on or before June
2 30, 2029, on such dates and in such amounts as directed by the budget
3 administrator of the budget division of the Department of Administrative
4 Services.

5 (4) Any money in the Tobacco Products Administration Cash Fund
6 available for investment shall be invested by the state investment
7 officer pursuant to the Nebraska Capital Expansion Act and the Nebraska
8 State Funds Investment Act.

9 **Sec. 174.** Section 77-4212, Revised Statutes Cumulative Supplement,
10 2024, is amended to read:

11 77-4212 (1) For tax year 2007, the amount of relief granted under
12 the Property Tax Credit Act shall be one hundred five million dollars.
13 For tax year 2008, the amount of relief granted under the act shall be
14 one hundred fifteen million dollars. It is the intent of the Legislature
15 to fund the Property Tax Credit Act for tax years after tax year 2008
16 using available revenue. For tax year 2017, the amount of relief granted
17 under the act shall be two hundred twenty-four million dollars. For tax
18 year 2020 through tax year 2022, the minimum amount of relief granted
19 under the act shall be two hundred seventy-five million dollars. For tax
20 year 2023, the minimum amount of relief granted under the act shall be
21 three hundred sixty million dollars. For tax year 2024, the minimum
22 amount of relief granted under the act shall be three hundred ninety-five
23 million dollars. For tax year 2025, the minimum amount of relief granted
24 under the act shall be four hundred thirty million dollars. For tax year
25 2026, the minimum amount of relief granted under the act shall be four
26 hundred forty-five million dollars. For tax year 2027, the minimum amount
27 of relief granted under the act shall be four hundred sixty million
28 dollars. For tax year 2028, the minimum amount of relief granted under
29 the act shall be four hundred seventy-five million dollars. For tax year
30 2029, the minimum amount of relief granted under the act shall be the
31 minimum amount from the prior tax year plus a percentage increase equal

1 to the percentage increase, if any, in the total assessed value of all
2 real property in the state from the prior year to the current year, as
3 determined by the Department of Revenue, plus an additional seventy-five
4 million dollars. For tax year 2030 and each tax year thereafter, the
5 minimum amount of relief granted under the act shall be the minimum
6 amount from the prior tax year plus a percentage increase equal to the
7 percentage increase, if any, in the total assessed value of all real
8 property in the state from the prior year to the current year, as
9 determined by the Department of Revenue. If money is transferred or
10 credited to the Property Tax Credit Cash Fund pursuant to any other state
11 law, such amount shall be added to the minimum amount required under this
12 subsection when determining the total amount of relief granted under the
13 act. The relief shall be in the form of a property tax credit which
14 appears on the property tax statement.

15 (2)(a) For tax years prior to tax year 2017, to determine the amount
16 of the property tax credit, the county treasurer shall multiply the
17 amount disbursed to the county under subdivision (4)(a) of this section
18 by the ratio of the real property valuation of the parcel to the total
19 real property valuation in the county. The amount determined shall be the
20 property tax credit for the property.

21 (b) Beginning with tax year 2017, to determine the amount of the
22 property tax credit, the county treasurer shall multiply the amount
23 disbursed to the county under subdivision (4)(b) of this section by the
24 ratio of the credit allocation valuation of the parcel to the total
25 credit allocation valuation in the county. The amount determined shall be
26 the property tax credit for the property.

27 (3) If the real property owner qualifies for a homestead exemption
28 under sections 77-3501 to 77-3529, the owner shall also be qualified for
29 the relief provided in the act to the extent of any remaining liability
30 after calculation of the relief provided by the homestead exemption. If
31 the credit results in a property tax liability on the homestead that is

1 less than zero, the amount of the credit which cannot be used by the
2 taxpayer shall be returned to the Property Tax Administrator by July 1 of
3 the year the amount disbursed to the county was disbursed. The Property
4 Tax Administrator shall immediately credit any funds returned under this
5 subsection to the Property Tax Credit Cash Fund. Upon the return of any
6 funds under this subsection, the county treasurer shall electronically
7 file a report with the Property Tax Administrator, on a form prescribed
8 by the Tax Commissioner, indicating the amount of funds distributed to
9 each taxing unit in the county in the year the funds were returned, any
10 collection fee retained by the county in such year, and the amount of
11 unused credits returned.

12 (4)(a) For tax years prior to tax year 2017, the amount disbursed to
13 each county shall be equal to the amount available for disbursement
14 determined under subsection (1) of this section multiplied by the ratio
15 of the real property valuation in the county to the real property
16 valuation in the state. By September 15, the Property Tax Administrator
17 shall determine the amount to be disbursed under this subdivision to each
18 county and certify such amounts to the State Treasurer and to each
19 county. The disbursements to the counties shall occur in two equal
20 payments, the first on or before January 31 and the second on or before
21 April 1. After retaining one percent of the receipts for costs, the
22 county treasurer shall allocate the remaining receipts to each taxing
23 unit levying taxes on taxable property in the tax district in which the
24 real property is located in the same proportion that the levy of such
25 taxing unit bears to the total levy on taxable property of all the taxing
26 units in the tax district in which the real property is located.

27 (b) Beginning with tax year 2017, the amount disbursed to each
28 county shall be equal to the amount available for disbursement determined
29 under subsection (1) of this section multiplied by the ratio of the
30 credit allocation valuation in the county to the credit allocation
31 valuation in the state. By September 15, the Property Tax Administrator

1 shall determine the amount to be disbursed under this subdivision to each
2 county and certify such amounts to the State Treasurer and to each
3 county. The disbursements to the counties shall occur in two equal
4 payments, the first on or before January 31 and the second on or before
5 April 1, except that in 2026, the second payment may occur as soon as
6 administratively possible after April 1. After retaining one percent of
7 the receipts for costs, the county treasurer shall allocate the remaining
8 receipts to each taxing unit based on its share of the credits granted to
9 all taxpayers in the taxing unit.

10 (5) For purposes of this section, credit allocation valuation means
11 the taxable value for all real property except agricultural land and
12 horticultural land, one hundred twenty percent of taxable value for
13 agricultural land and horticultural land that is not subject to special
14 valuation, and one hundred twenty percent of taxable value for
15 agricultural land and horticultural land that is subject to special
16 valuation.

17 (6) The State Treasurer shall transfer from the General Fund to the
18 Property Tax Credit Cash Fund one hundred five million dollars by August
19 1, 2007, and one hundred fifteen million dollars by August 1, 2008.

20 (7) The Legislature shall have the power to transfer funds from the
21 Property Tax Credit Cash Fund to the General Fund.

22 **Sec. 175.** Section 77-4602, Revised Statutes Supplement, 2025, is
23 amended to read:

24 77-4602 (1) Within fifteen days after the end of each month, the Tax
25 Commissioner shall provide a public statement of actual General Fund net
26 receipts, a comparison of such actual net receipts to the monthly
27 estimated net receipts from the most recent forecast provided by the
28 Nebraska Economic Forecasting Advisory Board pursuant to section
29 77-27,158, and a comparison of such actual net receipts to the monthly
30 actual net receipts for the same month of the previous fiscal year.

31 (2) Within fifteen days after the end of each fiscal year, the

1 public statement shall also include (a) a summary of actual General Fund
2 net receipts and estimated General Fund net receipts for the fiscal year
3 as certified pursuant to sections 77-4601 and 77-4603 and (b) a
4 comparison of the actual General Fund net receipts for the fiscal year to
5 the actual General Fund net receipts for the previous fiscal year.

6 (3) If the actual General Fund net receipts for fiscal year 2025-26
7 as reported in subsection (2) of this section exceed estimated receipts
8 for the fiscal year, the Tax Commissioner shall immediately certify to
9 the director such excess amount. The State Treasurer shall immediately
10 transfer an amount equal to such excess amount from the General Fund to
11 the Cash Reserve Fund upon certification by the director of such excess
12 amount.

13 (4)(a) ~~(3)(a)~~ Within fifteen days after the end of each fiscal year
14 2026-27 and each fiscal year thereafter, the Tax Commissioner shall
15 determine:

16 (i) Actual General Fund net receipts for the most recently completed
17 fiscal year minus estimated General Fund net receipts for such fiscal
18 year as certified pursuant to sections 77-4601 and 77-4603; and

19 (ii) Actual General Fund net receipts for the most recently
20 completed fiscal year minus one hundred three percent of actual General
21 Fund net receipts for the prior fiscal year.

22 (b) If the amount calculated in subdivision (4)(a)(i) ~~(3)(a)(i)~~ of
23 this section is a positive number and the amount calculated in
24 subdivision (4)(a)(ii) ~~(3)(a)(ii)~~ of this section is a negative number,
25 the Tax Commissioner shall certify the amount calculated in subdivision
26 (4)(a)(i) ~~(3)(a)(i)~~ of this section to the State Treasurer. The State
27 Treasurer shall transfer such certified amount to the Cash Reserve Fund.

28 (c) If the amounts calculated in subdivisions (4)(a)(i) and (4)(a)
29 ~~(ii) ~~(3)(a)(i)~~ and ~~(3)(a)(ii)~~~~ of this section are both positive numbers
30 and the amount calculated in subdivision (4)(a)(i) ~~(3)(a)(i)~~ of this
31 section exceeds the amount calculated in subdivision (4)(a)(ii) ~~(3)(a)~~

1 ~~(ii)~~ of this section, the Tax Commissioner shall certify the amounts
2 calculated in subdivisions ~~(4)(a)(i) and (4)(a)(ii)~~ ~~(3)(a)(i) and (3)(a)~~
3 ~~(ii)~~ of this section to the State Treasurer. The State Treasurer shall
4 transfer the difference between the two certified numbers to the Cash
5 Reserve Fund. The State Treasurer shall transfer the amount certified for
6 subdivision ~~(4)(a)(ii)~~ ~~(3)(a)(ii)~~ of this section to the School District
7 Property Tax Relief Credit Fund.

8 (d) If the amounts calculated in subdivisions ~~(4)(a)(i) and (4)(a)~~
9 ~~(ii)~~ ~~(3)(a)(i) and (3)(a)(ii)~~ of this section are both positive numbers
10 and the amount calculated in subdivision ~~(4)(a)(i)~~ ~~(3)(a)(i)~~ of this
11 section is less than the amount calculated in subdivision ~~(4)(a)(ii)~~ ~~(3)~~
12 ~~(a)(ii)~~ of this section, the Tax Commissioner shall certify the amount
13 calculated in subdivision ~~(4)(a)(i)~~ ~~(3)(a)(i)~~ of this section to the
14 State Treasurer. The State Treasurer shall transfer such certified amount
15 to the School District Property Tax Relief Credit Fund.

16 **Sec. 176.** Section 77-5601, Revised Statutes Supplement, 2025, is
17 amended to read:

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

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

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

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

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

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

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

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

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

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

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

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

27 (7)(a) ~~(7)~~ The Department of Revenue Enforcement Fund is created.
28 The money in the fund shall be used by the Department of Revenue for the
29 administration and enforcement of any activity or function administered
30 by the Tax Commissioner.

31 (b) Transfers may be made from the Department of Revenue Enforcement

1 Fund to the General Fund at the direction of the Legislature. The
2 Department of Revenue Enforcement Fund may receive transfers from the
3 Civic and Community Center Financing Fund at the direction of the
4 Legislature for the purpose of administering the Sports Arena Facility
5 Financing Assistance Act. ~~The Department of Revenue Enforcement Fund~~
6 ~~shall include any money credited to the fund (a) under section 77-2703,~~
7 ~~and such money shall be used by the Department of Revenue to defray the~~
8 ~~costs incurred to implement Laws 2019, LB237, (b) under the Mechanical~~
9 ~~Amusement Device Tax Act, and such money shall be used by the department~~
10 ~~to defray the costs incurred to implement and enforce Laws 2019, LB538,~~
11 ~~and any rules and regulations adopted and promulgated to carry out Laws~~
12 ~~2019, LB538, (c) under section 77-2906, and such money shall be used by~~
13 ~~the Department of Revenue to defray the costs incurred to implement Laws~~
14 ~~2020, LB310, (d) under the Kratom Consumer Protection Act, and such money~~
15 ~~shall be used by the Department of Revenue to defray the costs incurred~~
16 ~~to administer the act, and (e) under section 77-3,124. Any money in the~~
17 Department of Revenue Enforcement Fund available for investment shall be
18 invested by the state investment officer pursuant to the Nebraska Capital
19 Expansion Act and the Nebraska State Funds Investment Act. Beginning
20 October 1, 2024, any investment earnings from investment of money in the
21 fund shall be credited to the General Fund.

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

27 **Sec. 177.** Section 77-7305, Revised Statutes Supplement, 2025, is
28 amended to read:

29 77-7305 (1) The School District Property Tax Relief Act shall apply
30 to tax year 2024 and each tax year thereafter. The property tax relief
31 shall be in the form of property tax credits which appear on property tax

1 statements. Property tax credits granted under the act shall be credited
2 against the amount of property taxes owed to school districts. The total
3 amount of property tax relief granted under the act shall be determined
4 as follows:

5 (a) For tax year 2024, the minimum amount of relief granted under
6 the act shall be seven hundred fifty million dollars. For tax year 2025,
7 the minimum amount of relief granted under the act shall be seven hundred
8 eighty million dollars. For tax year 2026, the minimum amount of relief
9 granted under the act shall be eight hundred eight million dollars. For
10 tax year 2027, the minimum amount of relief granted under the act shall
11 be eight hundred thirty-eight million dollars. For tax year 2028, the
12 minimum amount of relief granted under the act shall be eight hundred
13 seventy million dollars. For tax year 2029, the minimum amount of relief
14 granted under the act shall be nine hundred two million dollars. For tax
15 year 2030 and each tax year thereafter, the minimum amount of relief
16 granted under the act shall be the minimum amount of relief from the
17 prior year, excluding any additional relief provided pursuant to
18 subdivision (1)(b) of this section, with such amount then increased by
19 three percent; and

20 (b) If money is transferred to the School District Property Tax
21 Relief Credit Fund pursuant to section 77-4602, such amount shall be
22 added to the minimum amount required under subdivision (1)(a) of this
23 section when determining the total amount of relief granted under the act
24 for the tax year in which the transfer occurs. If no such transfer occurs
25 in a given tax year, the minimum amount required under subdivision (1)(a)
26 of this section shall be the total amount of relief granted under the act
27 for such tax year.

28 (2) To determine the amount of the property tax credit for each
29 parcel, the county treasurer shall multiply the amount disbursed to the
30 county under subsection (4) of this section by the ratio of the school
31 district taxes levied in the current year on the parcel to the school

1 district taxes levied in the current year on all real property in the
2 county. The amount so determined shall be the property tax credit for
3 that parcel.

4 (3) If the real property owner qualifies for a homestead exemption
5 under sections 77-3501 to 77-3529, the owner shall also be qualified for
6 the property tax credit provided in this section to the extent of any
7 remaining liability after calculation of the homestead exemption. If the
8 property tax credit provided in this section results in a property tax
9 liability on the homestead that is less than zero, the amount of the
10 credit which cannot be used by the taxpayer shall be returned to the
11 Property Tax Administrator by July 1 of the year the amount disbursed to
12 the county was disbursed. The Property Tax Administrator shall
13 immediately credit any funds returned under this subsection to the School
14 District Property Tax Relief Credit Fund. Upon the return of any funds
15 under this subsection, the county treasurer shall electronically file a
16 report with the Property Tax Administrator, on a form prescribed by the
17 Tax Commissioner, indicating the amount of funds distributed to each
18 school district in the county in the year the funds were returned and the
19 amount of unused credits returned.

20 (4) The amount disbursed to each county under this section shall be
21 equal to the amount available for disbursement under subsection (1) of
22 this section multiplied by the ratio of the school district taxes levied
23 in the prior year on all real property in the county to the school
24 district taxes levied in the prior year on all real property in the
25 state. By September 15, 2024, and by September 15 of each year
26 thereafter, the Property Tax Administrator shall determine the amount to
27 be disbursed under this subsection to each county and shall certify such
28 amounts to the State Treasurer and to each county. The disbursements to
29 the counties shall occur in two equal payments, the first on or before
30 January 31 and the second on or before April 1, except that in 2026, the
31 second payment may occur as soon as administratively possible after April

1 1.

2 (5) After retaining one percent of the amount received under
3 subsection (4) of this section for costs, the county treasurer shall
4 disburse the remaining funds, which are credited against the amount of
5 property taxes owed to school districts, in the same manner as if such
6 funds had been received in the form of property tax payments for property
7 taxes owed to school districts, meaning any amounts attributable to
8 divided taxes pursuant to section 18-2147 of the Community Development
9 Law shall be remitted to the applicable authority for which such taxes
10 were divided.

11 (6) The School District Property Tax Relief Credit Fund shall be
12 used for purposes of making the disbursements to counties required under
13 subsection (4) of this section.

14 **Sec. 178.** Section 79-303, Reissue Revised Statutes of Nebraska, is
15 amended to read:

16 79-303 (1) The State Department of Education may provide for a
17 system of charges for services rendered by the administrative support
18 programs of the department to all other programs within the department.
19 Such charges received for administrative support services shall be
20 credited to the State Department of Education Revolving Fund, which fund
21 is hereby created. Expenditures shall be made from such fund to finance
22 the operation of the administrative support programs of the department in
23 accordance with appropriations made by the Legislature.

24 (2) The Director of Administrative Services, upon receipt of proper
25 vouchers approved by the Commissioner of Education, shall issue warrants
26 out of the State Department of Education Revolving Fund. Transfers may be
27 made from the fund to the General Fund at the direction of the
28 Legislature. Any money in the State Department of Education Revolving
29 Fund fund available for investment shall be invested by the state
30 investment officer pursuant to the Nebraska Capital Expansion Act and the
31 Nebraska State Funds Investment Act.

1 **Sec. 179.** Section 79-1035.01, Reissue Revised Statutes of Nebraska,
2 is amended to read:

3 79-1035.01 The permanent school fund is the fund described in
4 Article VII, sections 7 and 8, of the Constitution of Nebraska, the
5 principal of which shall be held and invested in perpetuity by the state
6 in trust for the support of its common schools. The annual interest,
7 long-term investment net earnings, and other income, but not the original
8 perpetual principal balance, is subject to use for the support and
9 maintenance of the common schools in each public school district of the
10 state as the Legislature provides in accordance with Article VII, section
11 9, of the Constitution of Nebraska.

12 **Sec. 180.** Section 79-2607, Reissue Revised Statutes of Nebraska, is
13 amended to read:

14 79-2607 (1) For purposes of this section:

15 (a) Evidence-based reading instruction means instruction in reading
16 that is in alignment with scientifically based reading research and does
17 not include the three-cueing system model of reading instruction; and

18 (b) Three-cueing system model of reading instruction is an approach
19 to foundational skills instruction that involves the use of three
20 different types of instructional cues which include semantic, syntactic,
21 and graphophonic.

22 (2)(a) The State Department of Education shall develop and implement
23 a professional learning system to help provide sustained professional
24 learning and training regarding evidence-based reading instruction for
25 teachers who teach children from four years of age through third grade at
26 an approved or accredited school and teachers employed by an early
27 childhood education program approved by the State Board of Education. The
28 professional learning system shall include information and tips for
29 teachers related to helping children and families work with local family
30 literacy centers to strengthen home and family literacy programs and
31 better instruct children in reading.

1 (b) Approved or accredited elementary schools and early childhood
2 education programs approved by the State Board of Education shall ensure
3 that teachers who teach children from four years of age through third
4 grade are aware of the professional learning system and are adequately
5 trained regarding evidence-based reading instruction to effectively
6 instruct students in reading.

7 (3) The State Department of Education shall work with educational
8 service units to provide regional coaches to approved or accredited
9 elementary schools to provide assistance and job-embedded training
10 relating to evidence-based reading instruction to teachers who teach
11 students in kindergarten through third grade.

12 (4) On or before September 30 of each year, the Commissioner of
13 Education shall file a report electronically with the Clerk of the
14 Legislature relating to the status and use of the professional learning
15 system implemented pursuant to this section.

16 (5) It is the intent of the Legislature to appropriate two million
17 dollars from the Education Future Fund for each fiscal year beginning
18 with fiscal year 2024-25 through fiscal year 2029-30 ~~2026-27~~ to the State
19 Department of Education to provide regional coaches and job-embedded
20 training relating to evidence-based reading instruction pursuant to
21 subsection (2) or (3) of this section.

22 (6) The State Department of Education may provide technical
23 assistance as needed to assist school boards in carrying out the Nebraska
24 Reading Improvement Act.

25 (7) The department may adopt and promulgate rules and regulations to
26 carry out the act.

27 **Sec. 181.** Section 80-401, Reissue Revised Statutes of Nebraska, is
28 amended to read:

29 80-401 (1) There is hereby established a fund to be known as the
30 Nebraska Veterans' Aid Fund. The Nebraska Investment Council is directed
31 to purchase bonds or notes issued by the government of the United States

1 or the State of Nebraska, or any county, school district, or municipality
2 therein, with a face value of twelve million dollars, as of August 1,
3 1984, to carry out sections 80-401 to 80-405 and to place them in the
4 custody and control of the State Treasurer of the State of Nebraska under
5 the same conditions as other state money.

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

21 (3) The interest on the Nebraska Veterans' Aid Fund, except so much
22 as may be required for amortization of premium bond purchases as
23 authorized in this section and so much as may be required to pay a pro
24 rata share of the budget appropriated for the Nebraska Investment Council
25 pursuant to section 72-1249.02, shall be paid to the Veterans' Aid Income
26 Fund, which fund is hereby created. The Veterans' Aid Income Fund, when
27 appropriated by the Legislature, shall be available to the Director of
28 Veterans' Affairs for aid to needy veterans as authorized by law and for
29 purposes of section 85-2706.

30 (4) The Nebraska Investment Council shall manage the Nebraska
31 Veterans' Aid Fund, with investment and reinvestment to be made in the

1 same type securities authorized for investment of funds by the Nebraska
2 Capital Expansion Act and the Nebraska State Funds Investment Act.

3 (5) The director shall advise the Nebraska Investment Council when
4 amounts in the Veterans' Aid Income Fund are not immediately required
5 pursuant to this section. The state investment officer shall invest such
6 amounts available from the Veterans' Aid Income Fund in the same manner
7 as investments of the Nebraska Veterans' Aid Fund, and the interest
8 thereon shall also become a part of the Veterans' Aid Income Fund.

9 **Sec. 182.** Section 81-132, Revised Statutes Supplement, 2025, is
10 amended to read:

11 81-132 (1)(a) ~~(1)~~ All departments, offices, institutions, and
12 expending agencies of the state government requesting appropriations for
13 the next biennium shall file in the office of the Director of
14 Administrative Services the budget forms furnished them by the director
15 under ~~the provisions of~~ sections 81-1113 and 81-1113.01. Such budget
16 forms shall be filed on or before September 15 of each even-numbered
17 year.

18 (b) The forms shall show their total estimated requirements for the
19 next biennium for each unit of their organization and activity classified
20 as to object of expenditure. With such forms, each department, office,
21 institution, and expending agency shall file a report showing all money
22 received by such department, office, institution, or expending agency
23 together with the estimated receipts for the next biennium. Such
24 estimates shall be accompanied by a statement in writing giving facts and
25 explanations of reasons for each item of increased appropriation
26 requested. The report submitted by the Department of Health and Human
27 Services shall include, but not be limited to, the key goals, benchmarks,
28 and progress reports required pursuant to sections 81-3133.01 to
29 81-3133.03.

30 (c) The forms shall also include:

31 (i) An inventory of all software purchased and used by or on behalf

1 of the department, office, institution, or agency, including software
2 licenses and subscriptions;

3 (ii) An inventory of all information technology hardware used by the
4 department, office, institution, or agency; and

5 (iii) A six-year plan for such software and hardware needs and
6 related costs.

7 (2) Any department, office, institution, or expending agency
8 proposing changes to its appropriation for the biennium in progress shall
9 file in the office of the Director of Administrative Services the budget
10 forms for requesting such changes furnished by the director under the
11 ~~provisions of~~ sections 81-1113 and 81-1113.01. Such forms shall be filed
12 on or before October 24 of each odd-numbered year.

13 **Sec. 183.** The Nebraska Technology Infrastructure Cash Fund is
14 created. The fund shall consist of revenue and transfers credited to the
15 fund as authorized by law. Money shall be appropriated from the fund to
16 state agencies for making payments on projects as determined by the
17 Legislature, including, but not limited to, purchases of software,
18 information technology hardware, and related implementation and
19 modernization. The fund shall be administered by the State Treasurer as a
20 multiple-agency-use fund and appropriated to state agencies as determined
21 by the Legislature. Any money in the Nebraska Technology Infrastructure
22 Cash Fund available for investment shall be invested by the state
23 investment officer pursuant to the Nebraska Capital Expansion Act and the
24 Nebraska State Funds Investment Act. Any investment earnings from
25 investment of money in the fund shall be credited to the General Fund.

26 **Sec. 184.** Section 81-2,174, Reissue Revised Statutes of Nebraska, is
27 amended to read:

28 81-2,174 Upon issuing a certificate to a beekeeper after an
29 inspection as provided in section 81-2,173, the department shall collect
30 a certificate fee as set forth in rules and regulations adopted and
31 promulgated pursuant to the Nebraska Apiary Act not to exceed the

1 following amounts: Two hundred dollars for the inspection of two hundred
2 fifty colonies or less; two hundred fifty dollars for the inspection of
3 two hundred fifty-one through five hundred colonies; three hundred fifty
4 dollars for the inspection of five hundred one through one thousand
5 colonies; and four hundred fifty dollars for the inspection of more than
6 one thousand colonies. The certification fee shall be paid prior to the
7 issuance of certificates by the department. All fees and any gifts,
8 grants, or donations from any source shall be remitted to the State
9 Treasurer for credit to the State Apiary Cash Fund which is hereby
10 created. The fund shall be used to defray the expenses of administering
11 the Nebraska Apiary Act. Transfers may be made from the fund to the
12 General Fund at the direction of the Legislature. Any money in the State
13 Apiary Cash Fund fund available for investment shall be invested by the
14 state investment officer pursuant to the Nebraska Capital Expansion Act
15 and the Nebraska State Funds Investment Act.

16 **Sec. 185.** Section 81-2,237, Reissue Revised Statutes of Nebraska, is
17 amended to read:

18 81-2,237 (1) There is hereby created the Animal Damage Control Cash
19 Fund. Such fund shall be administered by the Department of Agriculture.
20 The fund shall consist of funds received from any source to carry out the
21 animal damage control program pursuant to section 81-2,236. Any money in
22 the fund available for investment shall be invested by the state
23 investment officer pursuant to the Nebraska Capital Expansion Act and the
24 Nebraska State Funds Investment Act.

25 (2) It is the intent of the Legislature to appropriate twenty-six
26 thousand dollars for fiscal year 2026-27 from the Animal Damage Control
27 Cash Fund to the Department of Agriculture to carry out the animal damage
28 control program pursuant to section 81-2,236.

29 **Sec. 186.** Section 81-1201.22, Reissue Revised Statutes of Nebraska,
30 is amended to read:

31 81-1201.22 (1) There is hereby created the Administrative Cash Fund

1 to be administered by the department. Revenue from the following sources
2 shall be remitted to the State Treasurer for credit to the fund:

3 (a) Fees charged for the sale of department publications or
4 subscription to publications;

5 (b) Fees charged for the sale of Nebraska items promoting economic
6 development of the state;

7 (c) Deposits charged for the temporary use of Nebraska items
8 promoting economic development of the state;

9 (d) Fees charged for attendance and participation in department-
10 sponsored conferences, training sessions, and other special events;

11 (e) Money collected from nondepartment sources in connection with
12 cooperative funding of advertising, marketing, promotional, or consulting
13 activities; ~~and~~

14 (f) Application fees collected under section 81-12,110; and

15 (g) ~~(f)~~ Money received by the department in the form of gifts,
16 grants, reimbursements, or appropriations from any source intended to be
17 used by the department for carrying out the provisions of Chapter 81,
18 article 12.

19 (2) Revenue from the fund may be expended for the following
20 purposes:

21 (a) Production and distribution costs of department publications;

22 (b) Purchase of items promoting economic development of the state
23 intended for sale;

24 (c) Reimbursement of deposits collected for the temporary use of
25 promotional items;

26 (d) Payment of costs in connection with department-sponsored
27 conferences, training sessions, and other special events;

28 (e) Payment of costs of advertising, marketing, promotional, or
29 consulting activities in cooperative funding partnerships with
30 nondepartment organizations; ~~and~~

31 (f) Payment of costs for which fund revenue has been received and

1 which are related to department activities in Chapter 81, article 12;
2 and -

3 (g) Beginning January 1, 2027, payment of costs of audits and
4 administration of the Teleworker Job Creation Act.

5 (3) Transfers may be made from the fund to the General Fund at the
6 direction of the Legislature. Any money in the Administrative Cash Fund
7 available for investment shall be invested by the state investment
8 officer pursuant to the Nebraska Capital Expansion Act and the Nebraska
9 State Funds Investment Act.

10 **Sec. 187.** Section 81-1202, Reissue Revised Statutes of Nebraska, is
11 amended to read:

12 81-1202 For purposes of sections 81-1202 to 81-1210, job training
13 grant means a grant from ~~the Job Training Cash Fund or~~ any nonfederal
14 funding source within the Department of Economic Development awarded by
15 the department.

16 **Sec. 188.** Section 81-1203, Revised Statutes Supplement, 2025, is
17 amended to read:

18 81-1203 (1) A business applying for a job training grant ~~, other~~
19 ~~than a grant provided under subsection (3) of section 81-1201.21,~~ shall
20 submit a business plan to the Department of Economic Development which
21 includes, but is not limited to:

22 (a) The number of jobs to be created or the number of existing
23 positions that will be retrained;

24 (b) The nature of the business and the type of jobs to be created or
25 positions to be retrained;

26 (c) The estimated wage levels of the jobs to be created or positions
27 to be retrained; and

28 (d) A program schedule for the job training project.

29 (2) A business applying for a job training grant ~~, other than a~~
30 ~~grant provided under subsection (3) of section 81-1201.21,~~ must
31 demonstrate that the job training project to be conducted pursuant to the

1 grant meets the following criteria:

2 (a) The wage level of the jobs created will meet the local
3 prevailing average;

4 (b) The jobs created will diversify the local economy;

5 (c) The goods or services produced by the company will be export-
6 oriented;

7 (d) Seventy-five percent of the jobs created will be full-time jobs;
8 and

9 (e) The new jobs will be created within three calendar years.

10 ~~(3) A business applying for a training grant under subsection (3) of~~
11 ~~section 81-1201.21 may partner with a postsecondary educational~~
12 ~~institution; a private, nonprofit organization holding a certificate of~~
13 ~~exemption under section 501(c)(3) of the Internal Revenue Code; or a~~
14 ~~learning community coordinating council or school district that has~~
15 ~~partnered with a private, nonprofit organization. The application shall~~
16 ~~specify the role of the partnering entity in identifying and training~~
17 ~~potential job applicants for the applicant business.~~

18 ~~(4) A business applying for a training grant under subsection (3) of~~
19 ~~section 81-1201.21 may apply as a business that has established a program~~
20 ~~under which residents of rural areas or high poverty areas are trained~~
21 ~~for employment or potential employment by documenting:~~

22 ~~(a) That the business has established a program designed to fill a~~
23 ~~minimum of four positions in rural areas and a minimum of eight positions~~
24 ~~in high-poverty areas for such business;~~

25 ~~(b) A program schedule for the training project;~~

26 ~~(c) The nature of the business and the number of positions available~~
27 ~~or to be created;~~

28 ~~(d) That the wage level of the positions available or to be created~~
29 ~~will meet the local prevailing average;~~

30 ~~(e) The value of the positions available or to be created in~~
31 ~~diversifying the local economy;~~

1 ~~(f) That a minimum of seventy-five percent of the positions~~
2 ~~available or to be created will be full-time jobs;~~

3 ~~(g) That the business will accept funding on behalf of trainees and~~
4 ~~will provide a match of a minimum of twenty-five percent of the value of~~
5 ~~the grant, either monetarily or through in-kind services, as part of the~~
6 ~~training for each trainee;~~

7 ~~(h) That any new position created will be done within three calendar~~
8 ~~years;~~

9 ~~(i) That the number of trainees will not exceed one hundred twenty-~~
10 ~~five percent of the number of positions that will be available at the~~
11 ~~time of application; and~~

12 ~~(j) That the goods or services produced by the business are~~
13 ~~generally exportable in nature resulting in additional money to the~~
14 ~~community or the state and the positions available or to be created are~~
15 ~~not local retail positions.~~

16 ~~(5) Each business participating in a training grant under subsection~~
17 ~~(3) of section 81-1201.21 shall be subject to an audit by the Department~~
18 ~~of Economic Development and shall annually report or provide to the~~
19 ~~department the following information:~~

20 ~~(a) The percentage of trainees who have successfully completed the~~
21 ~~training;~~

22 ~~(b) The percentage of trainees that such business hired;~~

23 ~~(c) An itemized description of such business's match including~~
24 ~~expenditures per trainee; and~~

25 ~~(d) A copy of the training curriculum.~~

26 ~~(6) For purposes of subsections (3) through (5) of this section:~~

27 ~~(a) High-poverty area means an area consisting of one or more~~
28 ~~contiguous census tracts, as determined by the most recent American~~
29 ~~Community Survey 5-Year Estimate, which contain a percentage of persons~~
30 ~~with incomes below the poverty line of greater than thirty percent, and~~
31 ~~all census tracts contiguous to such tract or tracts; and~~

1 ~~(b) Private, nonprofit organization means an organization whose~~
2 ~~purpose is providing basic job and life skills training to individuals in~~
3 ~~need of such training in rural or high-poverty areas.~~

4 **Sec. 189.** Section 81-1204, Reissue Revised Statutes of Nebraska, is
5 amended to read:

6 81-1204 The ~~(1) Except as otherwise provided in subsection (2) of~~
7 ~~this section, the Department of Economic Development shall not approve a~~
8 ~~job training grant (a) which exceeds an average expenditure of five~~
9 ~~thousand dollars per job created if the proposed wage levels do not~~
10 ~~exceed thirty thousand dollars per year, (b) which exceeds an average~~
11 ~~expenditure of ten thousand dollars per job if the proposed wage levels~~
12 ~~exceed thirty thousand dollars per year but do not exceed fifty thousand~~
13 ~~dollars per year, or (c) which exceeds an average expenditure of twenty~~
14 ~~thousand dollars per job if the proposed wage levels exceed fifty~~
15 ~~thousand dollars per year or if the jobs created are located in a high-~~
16 ~~poverty area as defined in section 81-1203.~~

17 ~~(2) If the application is approved with provisions described in~~
18 ~~subsection (3) of section 81-1203, the Department of Economic Development~~
19 ~~may approve a job training grant (a) up to ten thousand dollars per job~~
20 ~~created if the proposed wage levels do not exceed thirty thousand dollars~~
21 ~~per year, (b) up to fifteen thousand dollars per job if the proposed wage~~
22 ~~levels exceed thirty thousand dollars per year but do not exceed fifty~~
23 ~~thousand dollars per year, or (c) up to twenty-five thousand dollars per~~
24 ~~job if the proposed wage levels exceed fifty thousand dollars per year or~~
25 ~~if the jobs created are located in a high-poverty area as defined in~~
26 ~~section 81-1203.~~

27 **Sec. 190.** Section 81-1209, Reissue Revised Statutes of Nebraska, is
28 amended to read:

29 81-1209 The Department of Economic Development shall remit
30 repayments of job training grants due to noncompliance to the State
31 Treasurer for credit to the General Job Training Cash Fund.

1 **Sec. 191.** Section 81-1210.02, Reissue Revised Statutes of Nebraska,
2 is amended to read:

3 81-1210.02 (1) The intent of sections 81-1210.01 to 81-1210.03 is to
4 provide students with valuable internship opportunities in order to
5 retain such students in the State of Nebraska at institutions of higher
6 education, convert students to full-time employment in Nebraska, and
7 attract workers to Nebraska by assisting Nebraska businesses willing to
8 provide paid internships.

9 (2) A business may apply to the department for a grant to assist in
10 providing a student an internship if:

11 (a) The business certifies that the internship meets the definition
12 of internship in section 81-1210.01;

13 (b) The business will pay the student at least the state minimum
14 hourly wage for the internship;

15 (c) The internship will be completed within the State of Nebraska;

16 (d) The internship will be completed within a period of no more than
17 twenty-four months; and

18 (e) The internship will be for a duration sufficient to allow the
19 student to gain significant valuable work experience and knowledge.

20 (3)(a) The department may provide grants for internships to
21 reimburse the cost of wages paid to businesses with less than one hundred
22 fifty full-time-equivalent employees.

23 (b) The department may also provide grants for internships to any
24 business to reimburse the costs for any of the following:

25 (i) Tuition reimbursement for courses at institutions of higher
26 education;

27 (ii) Internship housing;

28 (iii) Transportation expenses relating to internships; and

29 (iv) Internship administrative or recruitment costs.

30 (c) The maximum grant award per internship is seven thousand five
31 hundred dollars.

1 (4) A business may apply for no more than two grants for the same
2 student and shall not be awarded more than one hundred grants total in
3 any twelve-month period.

4 (5) A business may allow a student to telecommute if the business is
5 located in Nebraska and the college, university, or other institution of
6 higher education in which the student is enrolled is in Nebraska.

7 (6) The department shall, to the extent possible, assure that the
8 distribution of grants under sections 81-1210.01 to 81-1210.03 provides
9 equitable access to the grants by all geographic areas of the state.

10 (7) The department shall, to the extent possible, assure that the
11 grants awarded pursuant to sections 81-1210.01 to 81-1210.03 are for
12 internships which provide valuable learning opportunities for students
13 who will be seeking employment in a professional or technical field.

14 ~~(8) The department shall not allocate more than one million five~~
15 ~~hundred thousand dollars in any one fiscal year from the Job Training~~
16 ~~Cash Fund or its subaccounts for purposes of this section.~~ The department
17 may receive funds from public, private, or other sources for purposes of
18 this section.

19 (9) The department shall develop a qualified action plan by January
20 1 of each even-numbered year. The plan shall, at a minimum, set forth the
21 department's priorities and selection criteria for awarding grants for
22 internships. In order to encourage students from across Nebraska to
23 pursue internships, the plan shall also include strategies for
24 affirmatively marketing internships to Nebraska students in high schools,
25 colleges, universities, and other institutions of higher education in
26 Nebraska. Such strategies shall place an emphasis on marketing to
27 underserved student populations as defined by the department in the plan.
28 The department shall submit the plan to the Governor for approval.

29 (10) The department shall execute a memorandum of understanding with
30 the Department of Labor before December 31, 2022, to ensure the exchange
31 of available Department of Labor data throughout the continuum from

1 prekindergarten to postsecondary education to the workforce. The
2 department may utilize data and agreements under sections 79-776, 85-110,
3 85-309, and 85-1511.

4 (11) The department shall submit an annual report to the Governor
5 and the Legislature on or before July 1 of each year which includes, but
6 is not limited to, a description of the demand for internship grants and
7 programs under sections 81-1210.01 to 81-1210.03 from all geographic
8 regions in Nebraska, a listing of the recipients and amounts of
9 internship grants awarded in the previous fiscal year, the impact of the
10 internship grants, and an evaluation of the internship grants and
11 programs under sections 81-1210.01 to 81-1210.03 based on the documented
12 goals of the recipients. The report submitted to the Legislature shall be
13 submitted electronically. The department may require recipients to
14 provide periodic performance reports to enable the department to fulfill
15 the requirements of this subsection. The report shall contain no
16 information that is protected by state or federal confidentiality laws.

17 (12) The department may enter into a contract with a Nebraska-based
18 nonprofit entity for the purposes of carrying out any or all of the
19 provisions of sections 81-1210.01 to 81-1210.03.

20 **Sec. 192.** Section 81-1213.03, Reissue Revised Statutes of Nebraska,
21 is amended to read:

22 81-1213.03 (1) The Panhandle Improvement Project Cash Fund is
23 created. The fund terminates on January 1, 2027. The fund shall be
24 administered by the Department of Economic Development. The fund shall
25 consist of funds transferred by the Legislature. Transfers may be made
26 from the Panhandle Improvement Project Cash Fund to the Animal Damage
27 Control Cash Fund at the direction of the Legislature. Any money in the
28 fund available for investment shall be invested by the state investment
29 officer pursuant to the Nebraska Capital Expansion Act and the Nebraska
30 State Funds Investment Act.

31 (2) The fund shall be used for grants for the following purposes:

1 (a) A grant to a county in the third congressional district that
2 owns and operates the county fairgrounds for renovation to the
3 fairgrounds. A grant under this subdivision shall be limited to nine
4 hundred ninety-five thousand dollars; and

5 (b) A grant to a village with a population of less than ten persons
6 for renovation to a community facility that serves the surrounding rural
7 area. A grant under this subdivision shall be limited to five thousand
8 dollars.

9 (3) The Department of Economic Development shall develop criteria
10 for grant applications pursuant to this section.

11 (4) The State Treasurer shall transfer any unobligated money that
12 remains in the Panhandle Improvement Project Cash Fund to the Animal
13 Damage Control Cash Fund as soon as administratively practicable on or
14 after July 31, 2026.

15 **Sec. 193.** Section 81-1213.04, Reissue Revised Statutes of Nebraska,
16 is amended to read:

17 81-1213.04 (1) For purposes of this section:

18 (a) Department means the Department of Economic Development;

19 (b) Director means the Director of Economic Development;

20 (c) Eligible grantee means a nonprofit organization holding a
21 certificate of exemption under section 501(c)(3) of the Internal Revenue
22 Code of 1986; and

23 (d) Eligible location means a location on or contiguous to the
24 location of a youth outdoor education camp that is located west of the
25 one hundredth meridian where youth outdoor education camp facilities were
26 destroyed by a natural or manmade disaster that occurred after January 1,
27 2022.

28 (2)(a) An eligible grantee may apply to the department for a grant
29 for ten million dollars for the uses described in subsection (4) of this
30 section at an eligible location.

31 (b) The department shall award one grant for ten million dollars to

1 an eligible grantee if:

2 (i) The eligible grantee completes a feasibility study for the
3 intended use of the grant and presents such completed feasibility study
4 to the director on or before June 30, 2024; and

5 (ii) The director finds that the results of the completed
6 feasibility study demonstrate the viability of the project and approves
7 such completed feasibility study.

8 (3) The grantee shall receive grant money on a dollar-for-dollar
9 matching basis from the department, which may be released in multiple
10 stages, at any time within ten years after being awarded the grant, if
11 the applicant provides documentation to the department that matching
12 funds have been received in the amount requested for release and that the
13 grant money is being used to complete the project in conformity with the
14 approved feasibility study. At the end of the ten-year allowable grant
15 period, if any grant money was not spent in conformity with the approved
16 feasibility study or if any unmatched grant money was erroneously awarded
17 to the grantee, the grantee shall remit such grant money to the State
18 Treasurer for credit to the General ~~Youth Outdoor Education Innovation~~
19 Fund. The matching funds may include any money, real estate subject to
20 section 81-1,113, in-kind donation, private or public grant, gift,
21 endowment raised to sustain the uses described in subsection (4) of this
22 section, expense for a feasibility study, or planning cost.

23 (4) The grant may be used to pay for:

24 (a) Construction of physical structures;

25 (b) Construction of year-round facilities, including lodging,
26 conference, and meeting facilities, and related infrastructure, to
27 generate local and regional economic development;

28 (c) Equipment that will be used for construction and maintenance of
29 physical structures, facilities, and infrastructure described in this
30 subsection; and

31 (d) Infrastructure necessary to ensure accessibility to the physical

1 structures and facilities by the public.

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

4 **Sec. 194.** Section 81-1230, Reissue Revised Statutes of Nebraska, is
5 amended to read:

6 81-1230 (1) The Rural Workforce Housing Investment Fund is created.
7 Funding for the grant program described in section 81-1229 shall come
8 from the Rural Workforce Housing Investment Fund. The Rural Workforce
9 Housing Investment Fund may include revenue from appropriations from the
10 Legislature, grants, private contributions, and other sources. Transfers
11 may be made from the fund to the Affordable Housing Trust Fund at the
12 direction of the Legislature. ~~In addition, the State Treasurer shall make~~
13 ~~a one-time transfer of seven million three hundred thousand dollars on or~~
14 ~~before October 1, 2017, from the Affordable Housing Trust Fund to the~~
15 ~~Rural Workforce Housing Investment Fund.~~ Any money in the Rural Workforce
16 Housing Investment Fund available for investment shall be invested by the
17 state investment officer pursuant to the Nebraska Capital Expansion Act
18 and the Nebraska State Funds Investment Act.

19 (2) The department shall administer the Rural Workforce Housing
20 Investment Fund and may seek additional private or nonstate funds to use
21 in the grant program, including, but not limited to, contributions from
22 the Nebraska Investment Finance Authority and other interested parties.

23 (3) Interest earned by the department on grant funds shall be
24 applied to the grant program.

25 (4) If a nonprofit development organization fails to engage in the
26 initial qualified activity within twenty-four months after receiving
27 initial grant funding, the nonprofit development organization shall
28 return the grant funds to the department for credit to the General Fund.

29 (5) If a nonprofit development organization fails to allocate any
30 remaining initial grant funding on a qualified activity within twenty-
31 four months after engaging in the initial qualified activity, the

1 nonprofit development organization shall return such unallocated grant
2 funds to the department for credit to the Rural Workforce Housing
3 Investment Fund.

4 (6) Beginning July 1, 2027, any funds held by the department in the
5 Rural Workforce Housing Investment Fund shall be transferred to the
6 General Fund.

7 **Sec. 195.** Section 81-1239, Revised Statutes Supplement, 2025, is
8 amended to read:

9 81-1239 (1) The Middle Income Workforce Housing Investment Fund is
10 created. Funding for the grant program described in section 81-1238 shall
11 come from the Middle Income Workforce Housing Investment Fund. The Middle
12 Income Workforce Housing Investment Fund may include revenue transferred
13 at the direction of the Legislature, grants, private contributions, and
14 other sources. Transfers may be made from the fund to the Affordable
15 Housing Trust Fund at the direction of the Legislature. Any money in the
16 Middle Income Workforce Housing Investment Fund available for investment
17 shall be invested by the state investment officer pursuant to the
18 Nebraska Capital Expansion Act and the Nebraska State Funds Investment
19 Act.

20 (2) The department shall establish a subaccount within the Middle
21 Income Workforce Housing Investment Fund that shall be used to fund
22 affordable housing and related land parcel preparation activities under
23 the Economic Recovery Act as described in subdivisions (4)(c) and (d) ~~(4)~~
24 ~~(d) and (e)~~ of section 81-12,241.

25 (3) The department shall administer the Middle Income Workforce
26 Housing Investment Fund and may seek additional private or nonstate funds
27 to use in the grant program under the Middle Income Workforce Housing
28 Investment Act, including, but not limited to, contributions from the
29 Nebraska Investment Finance Authority and other interested parties.

30 (4) Interest earned by the department on grant funds shall be
31 applied to the grant program.

1 (5) If a nonprofit development organization, or a recipient of
2 subaccount funds described in subsection (2) of this section, fails to
3 engage in a qualified activity within twenty-four months after receiving
4 initial grant funding, the nonprofit development organization or
5 recipient of subaccount funds shall return the grant proceeds to the
6 department for credit to the General Fund.

7 (6) Beginning July 1, 2029, any funds held by the department in the
8 Middle Income Workforce Housing Investment Fund shall be transferred to
9 the General Fund.

10 **Sec. 196.** Section 81-12,110, Revised Statutes Supplement, 2025, is
11 amended to read:

12 81-12,110 (1) Except as provided in subsection (3) of this section,
13 a private nonprofit corporation or an inland port authority created under
14 the Municipal Inland Port Authority Act may apply to the director to
15 become designated as an iHub. The director shall accept applications
16 filed under this section through December 31, 2025. The application shall
17 include, but not be limited to, the following:

18 (a) A statement of purpose;

19 (b) A signed statement of cooperation and a description of the roles
20 and relationships of each iHub partner;

21 (c) A clear explanation and map conveying the iHub area;

22 (d) A clearly identified central location for the iHub, which shall
23 be a physical location;

24 (e) A complete budget, including a description of secured funds,
25 pending funds, and potential future funding sources;

26 (f) A clearly articulated iHub management structure and plan, which
27 may include a description of the capabilities, qualifications, and
28 experience of the proposed management team, team leaders, or key
29 personnel who are critical to achieving the proposed objectives;

30 (g) A list of iHub assets and resources;

31 (h) A clearly articulated industry focus area of the iHub, including

1 industry sectors or other targeted areas for development and growth;

2 (i) A list of specific resources available to support and guide
3 startup companies;

4 (j) A five-year plan, which shall include a clearly articulated list
5 of goals to be achieved with the designation of the iHub;

6 (k) Defined performance standards agreed upon by the applicant and
7 the proposed iHub partners, which may include expectations for job
8 development and business creation;

9 (l) Evaluation procedures that will be used to measure the level of
10 achievement for each stated goal;

11 (m) A plan for sustainability;

12 (n) Demonstrated experience with innovation programs, such as
13 involvement with technology commercialization;

14 (o) Evidence of community engagement and support; and

15 (p) An application fee of one thousand dollars. The director shall
16 remit all application fees received under this section to the State
17 Treasurer for credit to the Administrative Cash Innovation Hub Cash Fund.

18 (2) The department shall establish a weighted scoring system to
19 evaluate applications for iHub designations with priority given to start-
20 up nonprofits and inland port authorities expressing new and innovative
21 ideas. Such weighted scoring system shall consider, at a minimum:

22 (a) Whether the iHub is committed to serving underrepresented
23 communities in the proposed iHub area;

24 (b) Whether the iHub has a plan for marketing and outreach to
25 underrepresented communities in the proposed iHub area;

26 (c) Whether the iHub has signed statements of cooperation with at
27 least three proposed iHub partners; and

28 (d) The quality of the iHub's five-year plan.

29 (3) The director shall determine whether or not to approve the
30 requested iHub designation within forty-five days after receiving the
31 application. Each iHub designation shall be for a term of five years. An

1 applicant that has received a grant under subdivision (4)(a) of section
2 81-12,241 shall not qualify for designation as an iHub.

3 (4) The iHub designation shall not be official until a memorandum of
4 understanding is entered into by the applicant and the director. The
5 memorandum of understanding shall include the goals and performance
6 standards identified in the application and other related requirements as
7 determined by the director.

8 (5) An iHub area may overlap with another iHub area if there is a
9 clear distinction between the industry focus areas of the iHubs involved,
10 except that no iHub located within a city of the metropolitan class shall
11 be located within three miles of another iHub. This subsection does not
12 apply to any inland port authority designated as an iHub.

13 (6) The department shall set guidelines for approval, designation,
14 operation, and reporting of iHubs.

15 (7) An iHub shall annually report to the director on its progress in
16 meeting the goals and performance standards as described in the iHub
17 application and the implementing memorandum of understanding with the
18 director. A copy of the report shall also be submitted electronically to
19 the chairperson of the Urban Affairs Committee of the Legislature. The
20 report shall also include information regarding the number of businesses
21 served, the number of jobs created, and the amount of funds raised by the
22 iHub. The director shall annually post the information from these reports
23 on the department's website and provide notice to the Governor and the
24 Legislature that the information is available on the website.

25 **Sec. 197.** Section 81-12,134, Reissue Revised Statutes of Nebraska,
26 is amended to read:

27 81-12,134 The Legislature ~~may shall~~ appropriate funds to the
28 Department of Economic Development which shall be awarded as a grant to
29 the private, nonprofit organization selected pursuant to subsection (3)
30 of section 81-12,133 to carry out the purposes of the Nebraska
31 Operational Assistance Act. The department may receive funds from local

1 or federal government, private foundations, or other sources. The
2 private, nonprofit organization shall provide matching funds of at least
3 one-third of all funds appropriated for the Nebraska Operational
4 Assistance Program. The private, nonprofit organization may provide any
5 part of the matching funds as an in-kind contribution.

6 **Sec. 198.** Section 81-12,146, Reissue Revised Statutes of Nebraska,
7 is amended to read:

8 81-12,146 (1) The Site and Building Development Fund is created. The
9 fund shall receive money pursuant to section 76-903 and may include
10 revenue from transfers by the Legislature, grants, private contributions,
11 repayment of loans, and all other sources. The Department of Economic
12 Development, as part of its comprehensive business development strategy,
13 shall administer the fund. Transfers may be made from the fund to the
14 General Fund at the direction of the Legislature. Any money in the Site
15 and Building Development Fund available for investment shall be invested
16 by the state investment officer pursuant to the Nebraska Capital
17 Expansion Act and the Nebraska State Funds Investment Act.

18 (2) It is the intent of the Legislature to transfer five million
19 dollars from the General Fund to the Site and Building Development Fund
20 for fiscal year 2022-23 and five million dollars from the General Fund to
21 the Site and Building Development Fund for fiscal year 2023-24. Such
22 money shall be placed in a subaccount of the Site and Building
23 Development Fund and earmarked for use to fund large shovel-ready
24 commercial and industrial sites developed under the Municipal Inland Port
25 Authority Act.

26 (3)(a) It is the intent of the Legislature to appropriate five
27 hundred thousand dollars from the Site and Building Development Fund for
28 fiscal year 2024-25 to the department to enter into one or more contracts
29 to conduct a comprehensive study or studies to identify and evaluate
30 large commercial and industrial sites in Nebraska that have the potential
31 to attract major investment and employment opportunities. The study shall

1 include consideration of super sites that encompass between five hundred
2 and one thousand acres and mega sites that encompass more than one
3 thousand acres. At least one proposed site shall be located west of the
4 one hundredth meridian in Nebraska. The contracts shall be awarded based
5 on a competitive selection process as determined by the department. The
6 studies shall be completed no later than December 15, 2024.

7 (b) The study shall assess the potential geographic locations; the
8 infrastructure assets that would be required for each site, including
9 highway, rail, and air transportation, and utilities such as water,
10 wastewater treatment, electrical power, and natural gas; the population
11 within fifty miles of each site and whether such population would be
12 sufficient to provide an adequate workforce for such site; and the
13 appropriate level of state investment necessary to position Nebraska as a
14 nationally or globally competitive location for site selection targeting
15 various sectors, including, but not limited to, advanced manufacturing,
16 trade, bioscience, agribusiness, warehousing and supply chain logistics,
17 technology, aerospace, automotive, clean energy, military support, and
18 life sciences. Such identified state investment levels may include, but
19 are not limited to, land acquisition costs and infrastructure
20 investments. The purpose of the study is to provide strategic insights
21 that will enable the state to attract major investment and employment
22 opportunities in order to support the growth of transformational
23 industries within Nebraska.

24 (c) The Director of Economic Development shall appoint an advisory
25 committee comprised of representatives of Nebraska economic development
26 organizations, equally representing each of Nebraska's three
27 congressional districts, to assist the department in identifying the
28 location of potential and preferred super sites and mega sites.

29 (4) It is the intent of the Legislature to appropriate one hundred
30 thousand dollars from the Site and Building Development Fund to the
31 Department of Economic Development for fiscal year 2026-27 for the

1 purpose of awarding a grant under subdivision (1)(m) of section
2 81-12,147.

3 **Sec. 199.** Section 81-12,147, Reissue Revised Statutes of Nebraska,
4 is amended to read:

5 81-12,147 (1) Except as provided in subsection (2) of this section,
6 the Department of Economic Development shall use the Site and Building
7 Development Fund to finance loans, grants, subsidies, credit
8 enhancements, and other financial assistance for industrial site and
9 building development and for expenses of the department as appropriated
10 by the Legislature for administering the fund. The following activities
11 are eligible for assistance from the fund:

12 (a) Grants or zero-interest loans to villages, cities, or counties
13 to acquire land, infuse infrastructure, or otherwise make large sites and
14 buildings ready for industrial development;

15 (b) Matching funds for new construction, rehabilitation, or
16 acquisition of land and buildings to assist villages, cities, and
17 counties;

18 (c) Technical assistance, design and finance services, and
19 consultation for villages, cities, and counties for the preparation and
20 creation of industrial-ready sites and buildings;

21 (d) Loan guarantees for eligible projects;

22 (e) Projects making industrial-ready sites and buildings more
23 accessible to business and industry;

24 (f) Infrastructure projects necessary for the development of
25 industrial-ready sites and buildings;

26 (g) Projects that mitigate the economic impact of a closure or
27 downsizing of a private-sector entity by making necessary improvements to
28 buildings and infrastructure;

29 (h) Public and private sector initiatives that will improve the
30 military value of military installations by making necessary improvements
31 to buildings and infrastructure, including, but not limited to, a grant

1 for the establishment of the United States Strategic Command Nuclear
2 Command, Control, and Communications public-private-partnership facility;

3 (i) A grant to a city of the second class that is served by two
4 first-class railroads, that is within fifteen miles of two state borders,
5 and that partners with public power utilities for purposes of expanding
6 electrical system capacities and enhancing redundancy and resilience;

7 (j) A grant of two million dollars to a city of the first class
8 located in the third congressional district if the property previously
9 housed a university or college that is no longer extant and if the
10 improvement and revitalization of the real property is for purposes of
11 supporting the housing, employment, and program needs of youth exiting
12 the foster care system. In addition, the real property may be used for
13 youth exiting juvenile court supervision in an out-of-home placement;

14 (k) Public and private sector initiatives that will improve the
15 value of cities of the second class that have partnered with the United
16 States Department of Defense or its contractors on upgrades to ground-
17 based nuclear deterrence. Such improvements include the construction of
18 electrical, drinking water, and clean water infrastructure; ~~and~~

19 (l) Identification, evaluation, and development of large commercial
20 and industrial sites and building infrastructure to attract major
21 investment and employment opportunities for advanced manufacturing,
22 processing, trade, technology, aerospace, automotive, clean energy, life
23 science, and other transformational industries in Nebraska by means of
24 the department providing grants to or partnering with political
25 subdivisions, including inland port authorities under the Municipal
26 Inland Port Authority Act, or nonprofit economic development corporations
27 and entering into contracts for consulting, engineering, and development
28 studies to identify, evaluate, and develop large commercial and
29 industrial sites in Nebraska; and -

30 (m) A grant of one hundred thousand dollars to a nonprofit
31 organization for building rehabilitation for purposes of food

1 distribution in a county with a population of more than one hundred
2 thousand and less than three hundred thousand inhabitants as determined
3 by the most recent federal decennial census or the most recent certified
4 count by the United States Bureau of the Census.

5 (2) The Department of Economic Development shall use the subaccount
6 of the Site and Building Development Fund described in subsection (2) of
7 section 81-12,146 to provide financial assistance to any inland port
8 authority created under the Municipal Inland Port Authority Act to help
9 finance large shovel-ready commercial and industrial sites developed
10 under such act.

11 **Sec. 200.** Section 81-12,218, Reissue Revised Statutes of Nebraska,
12 is amended to read:

13 81-12,218 (1) The Nebraska Rural Projects Fund is hereby created.
14 The fund shall receive money from application fees paid under the
15 Nebraska Rural Projects Act and from transfers authorized by the
16 Legislature, grants, private contributions, repayments of matching funds,
17 and all other sources. Transfers may be made from the fund to the General
18 Fund at the direction of the Legislature. Any money in the Nebraska Rural
19 Projects Fund fund available for investment shall be invested by the
20 state investment officer pursuant to the Nebraska Capital Expansion Act
21 and the Nebraska State Funds Investment Act. Beginning October 1, 2024,
22 any investment earnings from investment of money in the fund shall be
23 credited to the General Fund.

24 (2) Distributions of matching funds shall only be made from the
25 Nebraska Rural Projects Fund in amounts determined pursuant to section
26 81-12,211.

27 **Sec. 201.** Section 81-1429.03, Reissue Revised Statutes of Nebraska,
28 is amended to read:

29 81-1429.03 (1) The full out-of-pocket cost or expense that may be
30 charged to a sexual assault victim in connection with a forensic medical
31 examination shall be paid from the Sexual Assault Payment Program Cash

1 Fund or the Victim's Compensation Fund. A report of a forensic medical
2 examination shall not be remitted to the patient or his or her insurance
3 for payment.

4 (2) Except as provided under section 81-2010, all forensic DNA tests
5 shall be performed by a laboratory which is accredited by the American
6 Society of Crime Laboratory Directors/Laboratory Accreditation Board or
7 by any other national accrediting body or public agency which has
8 requirements that are substantially equivalent to or more comprehensive
9 than those of the society.

10 (3) The full out-of-pocket cost or expense to be paid from the
11 Sexual Assault Payment Program Cash Fund or the Victim's Compensation
12 Fund for a forensic medical examination described in subsection (1) of
13 this section shall include:

14 (a) An examiner's fee for:

- 15 (i) Examination of physical trauma;
- 16 (ii) Determination of penetration or force;
- 17 (iii) Patient interview; and
- 18 (iv) Collection and evaluation of evidence;

19 (b) An examination facility fee for the:

20 (i) Emergency room, clinic room, office room, or child advocacy
21 center; and

22 (ii) Pelvic tray and other medically required supplies; and

23 (c) The laboratory fees for collection and processing of specimens
24 for criminal evidence, the determination of the presence of any sexually
25 transmitted disease, and pregnancy testing.

26 (4) There is established within the Department of Justice, under the
27 direction of the Attorney General, the position of administrator for the
28 Sexual Assault Payment Program. The purpose of the program and the
29 responsibilities of the administrator shall be to coordinate the
30 distribution of forensic medical examination kits to health care
31 providers at no cost to the providers, oversee forensic medical

1 examination training throughout the state, and coordinate payments from
2 the Sexual Assault Payment Program Cash Fund or the Victim's Compensation
3 Fund.

4 (5) The Sexual Assault Payment Program Cash Fund is created. The
5 fund shall be administered by the commission. The fund shall consist of
6 any money appropriated to it by the Legislature and any money received by
7 the commission for the program, including federal and other public and
8 private funds. The fund shall be used for the payment of the full out-of-
9 pocket costs or expenses for forensic medical examinations pursuant to
10 subsection (3) of this section, for the purpose set forth in subsection
11 (4) of this section, and for the purchase of forensic medical examination
12 kits. The fund shall be used to pay only those charges determined by the
13 commission to be reasonable and fair. The fund shall be used to pay up to
14 two hundred dollars for the examiner's fee and up to three hundred
15 dollars for the examination facility fee. The examiner and facility shall
16 provide additional documentation as determined by the commission for
17 payment of charges in excess of such amounts. The fund may also be used
18 to facilitate programs that reduce or prevent the crimes of domestic
19 violence, dating violence, sexual assault, stalking, child abuse, child
20 sexual assault, human trafficking, labor trafficking, or sex trafficking
21 or that enhance the safety of victims of such crimes. Any money in the
22 fund available for investment shall be invested by the state investment
23 officer pursuant to the Nebraska Capital Expansion Act and the Nebraska
24 State Funds Investment Act.

25 **Sec. 202.** Section 81-1463, Reissue Revised Statutes of Nebraska, is
26 amended to read:

27 81-1463 The Nebraska Commission on Law Enforcement and Criminal
28 Justice council may adopt and promulgate rules and regulations to carry
29 out the Law Enforcement Attraction and Retention Act.

30 **Sec. 203.** Section 81-1505.05, Reissue Revised Statutes of Nebraska,
31 is amended to read:

1 81-1505.05 The Clean Air Title V Cash Fund is created. The
2 department shall remit all fees collected pursuant to section 81-1505.04
3 to the State Treasurer for credit to the fund. Any fee collected pursuant
4 to section 81-1505.04 shall be used solely to pay the reasonable direct
5 and indirect costs required to develop and administer the air quality
6 permit program, including expenses of the Small Business Compliance
7 Advisory Panel. Any money in the Clean Air Title V Cash Fund fund
8 available for investment shall be invested by the state investment
9 officer pursuant to the Nebraska Capital Expansion Act and the Nebraska
10 State Funds Investment Act. Beginning July 1, 2026, any investment
11 earnings from investment of money in the fund shall be credited to the
12 General Fund. Transfers of any previously accumulated investment earnings
13 may be made from the fund to the General Fund at the direction of the
14 Legislature.

15 **Sec. 204.** Section 81-15,120, Revised Statutes Supplement, 2025, is
16 amended to read:

17 81-15,120 Any farm or residential tank or tank used for storing
18 heating oil as defined in subdivisions (10)(a) and (b) of section
19 81-15,119 shall be registered with the State Fire Marshal. The
20 registration shall be accompanied by a one-time fee of ten dollars and
21 shall be valid until the State Fire Marshal is notified that a tank so
22 registered has been permanently closed. Such registration shall specify
23 the ownership of, location of, and substance stored in the tank to be
24 registered. The State Fire Marshal shall remit the fee to the State
25 Treasurer for credit to the Petroleum Products and Hazardous Substances
26 Storage and Handling Fund which is hereby created as a cash fund. The
27 fund shall also consist of any money transferred ~~appropriated~~ to the fund
28 by the state. The fund shall be administered by the Department of Water,
29 Energy, and Environment to carry out the purposes of the Petroleum
30 Products and Hazardous Substances Storage and Handling Act, including the
31 provision of matching funds required by Public Law 99-499 for actions

1 otherwise authorized by the act. Transfers may be made from the fund to
2 the General Fund at the direction of the Legislature. Any money in the
3 Petroleum Products and Hazardous Substances Storage and Handling Fund
4 ~~such fund~~ available for investment shall be invested by the state
5 investment officer pursuant to the Nebraska Capital Expansion Act and the
6 Nebraska State Funds Investment Act. Beginning July 1, 2026, any
7 investment earnings from investment of money in the fund shall be
8 credited to the General Fund.

9 **Sec. 205.** Section 81-15,174, Revised Statutes Supplement, 2025, is
10 amended to read:

11 81-15,174 The Nebraska Environmental Trust Fund is created. The fund
12 shall be maintained in the state accounting system as a cash fund. Except
13 as otherwise provided in this section, the fund shall be used to carry
14 out the purposes of the Nebraska Environmental Trust Act, including the
15 payment of administrative costs. Money in the fund shall include proceeds
16 credited pursuant to section 9-812 and proceeds designated by the board
17 pursuant to section 81-15,173. Transfers may be made from the Nebraska
18 Environmental Trust Fund to the Nebraska Soil and Water Conservation
19 Fund, the Water Recreation Enhancement Fund, the Water Resources Cash
20 Fund, or the Water Sustainability Fund at the direction of the
21 Legislature, and any money so transferred shall be expended in accordance
22 with section 81-15,168. Any money in the fund available for investment
23 shall be invested by the state investment officer pursuant to the
24 Nebraska Capital Expansion Act and the Nebraska State Funds Investment
25 Act. Beginning October 1, 2024, any investment earnings from investment
26 of money in the fund shall be credited to the General Fund.

27 **Sec. 206.** Section 81-15,180, Revised Statutes Supplement, 2025, is
28 amended to read:

29 81-15,180 The Superfund Cost Share Cash Fund is created. The fund
30 terminates on June 30, 2027. The Department of Water, Energy, and
31 Environment shall remit grants and gifts received by the department for

1 purposes of providing cost share for remediation of superfund sites to
2 the State Treasurer for credit to the Superfund Cost Share Cash Fund
3 ~~fund~~. The department shall administer the Superfund Cost Share Cash Fund
4 to pay for nonfederal costs, including costs for in-kind services,
5 required as cost share for remediation of superfund sites. Transfers may
6 be made from the fund to the General Fund at the direction of the
7 Legislature. Any money in the Superfund Cost Share Cash Fund available
8 for investment shall be invested by the state investment officer pursuant
9 to the Nebraska Capital Expansion Act and the Nebraska State Funds
10 Investment Act.

11 **Sec. 207.** Section 81-15,303, Reissue Revised Statutes of Nebraska,
12 is amended to read:

13 81-15,303 The Nebraska Environmental Response Cash Fund is created.
14 The fund shall consist of transfers authorized by the Legislature,
15 grants, contributions designated for the purpose of the fund, and money
16 recovered under the Nebraska Environmental Response Act. The fund shall
17 be administered by the department and used for control, abatement,
18 analysis, cleanup, prevention, mitigation, investigation, and other
19 reasonable costs incurred when responding to a release. All other costs
20 of the department necessary to carry out the Nebraska Environmental
21 Response Act shall be paid from the fund. The fund shall not be used to
22 pay for the costs of releases for which costs are paid under the
23 Petroleum Release Remedial Action Act. Transfers may be made from the
24 fund to the General Fund at the direction of the Legislature. ~~On or~~
25 ~~before June 30, 2023, the State Treasurer shall transfer three hundred~~
26 ~~thousand dollars from the General Fund to the Nebraska Environmental~~
27 ~~Response Cash Fund on such date as directed by the budget administrator~~
28 ~~of the budget division of the Department of Administrative Services.~~ Any
29 money in the Nebraska Environmental Response Cash Fund ~~fund~~ available for
30 investment shall be invested by the state investment officer pursuant to
31 the Nebraska Capital Expansion Act and the Nebraska State Funds

1 Investment Act.

2 **Sec. 208.** Section 81-1607.01, Reissue Revised Statutes of Nebraska,
3 is amended to read:

4 81-1607.01 The State Energy Cash Fund is hereby created. The fund
5 shall consist of funds received pursuant to section 57-705. The fund
6 shall be used for the administration of subdivisions (35) through (58) of
7 section 81-1504 and sections 81-1604 to 81-1607, for energy conservation
8 activities, and for providing technical assistance to communities in the
9 area of natural gas other than assistance regarding ownership of
10 regulated utilities, except that transfers may be made from the fund to
11 the General Fund at the direction of the Legislature. Any money in the
12 State Energy Cash Fund available for investment shall be invested by the
13 state investment officer pursuant to the Nebraska Capital Expansion Act
14 and the Nebraska State Funds Investment Act. Beginning July 1, 2026, any
15 investment earnings from investment of money in the fund shall be
16 credited to the General Fund ~~The State Treasurer shall transfer any money~~
17 ~~in the State Energy Office Cash Fund to the State Energy Cash Fund on~~
18 ~~July 1, 2019.~~

19 **Sec. 209.** Section 81-1835, Reissue Revised Statutes of Nebraska, is
20 amended to read:

21 81-1835 The Victim's Compensation Fund is created. The fund may
22 shall be used for operating costs associated with administering the
23 Nebraska Crime Victim's Reparations Act, to pay awards or judgments under
24 the Nebraska Crime Victim's Reparations Act other than distributions from
25 the Community Trust, violence prevention, and costs and expenses
26 described in subsection (1) of section 81-1429.03. The fund shall include
27 deposits pursuant to sections 29-2286, 33-157, 81-1836, 83-183.01, and
28 83-184 and donations or contributions from public or private sources and
29 shall be in such amount as the Legislature shall determine to be
30 reasonably sufficient to meet anticipated claims. When the amount of
31 money in the fund is not sufficient to pay any awards or judgments under

1 the act or invoices under the Sexual Assault Payment Program, the
2 Director of Administrative Services shall immediately advise the
3 Legislature and request an emergency appropriation to satisfy such
4 awards, ~~and judgments, and invoices~~. Any money in the fund available for
5 investment shall be invested by the state investment officer pursuant to
6 the Nebraska Capital Expansion Act and the Nebraska State Funds
7 Investment Act.

8 **Sec. 210.** Section 81-2105, Reissue Revised Statutes of Nebraska, is
9 amended to read:

10 81-2105 There is hereby created the Electrical Division Fund. All
11 money received under the State Electrical Act shall be remitted to the
12 State Treasurer for credit to the fund. Each member of the board shall be
13 reimbursed for expenses incurred in the performance of his or her duties
14 pursuant to sections 81-1174 to 81-1177 to be paid out of the fund.
15 Transfers may be made from the fund to the General Fund and the Cash
16 Reserve Fund at the direction of the Legislature.

17 **Sec. 211.** Section 81-2504, Reissue Revised Statutes of Nebraska, is
18 amended to read:

19 81-2504 The functions of the commission shall be to:

20 (1) Promote state and federal legislation beneficial to the Indian
21 community in Nebraska;

22 (2) Coordinate existing programs relating to the Indian community in
23 such areas as housing, education, welfare, medical and dental care,
24 employment, economic development, law and order, and related problems;

25 (3) Work with other state and federal government agencies and
26 federal and state elected officials in the development of new programs in
27 areas mentioned under subdivision (2) of this section;

28 (4) Keep the Governor's office apprised of the situation in the
29 Indian community;

30 ~~(5) Administer sections 81-2509 to 81-2515;~~

31 (5) ~~(6)~~ Provide the public with information and education relevant

1 to Indian affairs in the State of Nebraska; and
2 (6) (7) Develop programs to encourage the total involvement of
3 Indian people in activities for the common benefit of the Indian
4 community.

5 **Sec. 212.** Section 82-108.03, Reissue Revised Statutes of Nebraska,
6 is amended to read:

7 82-108.03 The Nebraska State Historical Society Collections Trust
8 Fund is created. The fund shall be administered by the Director of the
9 Nebraska State Historical Society, in accordance with appropriate museum
10 and archival standards, exclusively for the acquisition, preservation, or
11 restoration of the society collections, except that transfers may be made
12 from the fund to the Historical Society Fund at the direction of the
13 Legislature. The Nebraska State Historical Society Collections Trust Fund
14 ~~fund~~ may consist of money from the sale or other disposition of property
15 owned by the society. Such money shall be remitted to the State Treasurer
16 for credit to the fund. Any money in the fund available for investment
17 shall be invested by the state investment officer pursuant to the
18 Nebraska Capital Expansion Act and the Nebraska State Funds Investment
19 Act.

20 **Sec. 213.** Section 82-316, Reissue Revised Statutes of Nebraska, is
21 amended to read:

22 82-316 There is hereby created the Nebraska Arts Council Cash Fund.
23 The fund shall contain all sums of money received from fees from any
24 conference, performance, or exhibition held by the council or by groups
25 who have contracted with the council for such events and all sums of
26 money collected under section 82-326. The Nebraska Arts Council shall use
27 the fund to pay the costs related to the administration and sponsoring of
28 any conference, performance, or exhibition by the Nebraska Arts Council
29 or by groups who have contracted with the council for such events or to
30 pay the costs related to the repair, restoration, and maintenance of
31 artwork installed under sections 82-317 to 82-329, 85-106 to 85-106.03,

1 and 85-304 to 85-304.03. All disbursements shall be made upon warrants
2 drawn by the Director of Administrative Services. Transfers may be made
3 from the fund to the General Fund at the direction of the Legislature.
4 Any money in the Nebraska Arts Council Cash Fund fund available for
5 investment shall be invested by the state investment officer pursuant to
6 the Nebraska Capital Expansion Act and the Nebraska State Funds
7 Investment Act.

8 **Sec. 214.** Section 82-331, Reissue Revised Statutes of Nebraska, is
9 amended to read:

10 82-331 (1) There is hereby established in the state treasury a trust
11 fund to be known as the Nebraska Cultural Preservation Endowment Fund.
12 The fund shall consist of funds appropriated or transferred by the
13 Legislature, and only the earnings of the fund may be used as provided in
14 this section.

15 (2) Except as provided in subsection (3) of this section, it is the
16 intent of the Legislature that the State Treasurer shall transfer (a) an
17 amount not to exceed one million dollars from the General Fund to the
18 Nebraska Cultural Preservation Endowment Fund on December 31, 2013, (b)
19 an amount not to exceed five hundred thousand dollars from the General
20 Fund to the Nebraska Cultural Preservation Endowment Fund on December 31,
21 2014, (c) an amount not to exceed seven hundred fifty thousand dollars
22 from the General Fund to the Nebraska Cultural Preservation Endowment
23 Fund on December 31 of 2015 and 2016, (d) an amount not to exceed five
24 hundred thousand dollars from the General Fund to the Nebraska Cultural
25 Preservation Endowment Fund on December 31 of 2019 and 2020, and (e) an
26 amount not to exceed one million dollars from the General Fund to the
27 Nebraska Cultural Preservation Endowment Fund annually on December 31
28 beginning in 2021 and continuing through December 31, 2032 ~~2030~~.

29 (3) Prior to the transfer of funds from any state account into the
30 Nebraska Cultural Preservation Endowment Fund, the Nebraska Arts Council
31 shall provide documentation to the budget division of the Department of

1 Administrative Services that qualified endowments have generated a
2 dollar-for-dollar match of new money, up to the amount of state funds
3 authorized by the Legislature to be transferred to the Nebraska Cultural
4 Preservation Endowment Fund. For purposes of this section, new money
5 means a contribution to a qualified endowment generated after July 1,
6 2011. Contributions not fully matched by state funds shall be carried
7 forward to succeeding years and remain available to provide a dollar-for-
8 dollar match for state funds. For an endowment to be a qualified
9 endowment (a) the endowment must meet the standards set by the Nebraska
10 Arts Council or Nebraska Humanities Council, (b) the endowment must be
11 intended for long-term stabilization of the organization, and (c) the
12 funds of the endowment must be endowed and only the earnings thereon
13 expended. The budget division of the Department of Administrative
14 Services shall notify the State Treasurer to execute a transfer of state
15 funds up to the amount specified by the Legislature, but only to the
16 extent that the Nebraska Arts Council has provided documentation of a
17 dollar-for-dollar match. State funds not transferred shall be carried
18 forward to the succeeding year and be added to the funds authorized for a
19 dollar-for-dollar match during that year.

20 (4) The Legislature shall not appropriate or transfer money from the
21 Nebraska Cultural Preservation Endowment Fund for any purpose other than
22 the purposes stated in sections 82-330 to 82-333, except that the
23 Legislature may transfer money from the fund to the General Fund and may
24 appropriate or transfer money from the Nebraska Cultural Preservation
25 Endowment Fund ~~fund~~ upon a finding that the purposes of such sections are
26 not being accomplished by the fund.

27 (5) Any money in the Nebraska Cultural Preservation Endowment Fund
28 available for investment shall be invested by the state investment
29 officer pursuant to the Nebraska Capital Expansion Act and the Nebraska
30 State Funds Investment Act.

31 (6) All investment earnings from the Nebraska Cultural Preservation

1 Endowment Fund shall be credited to the Nebraska Arts and Humanities Cash
2 Fund.

3 **Sec. 215.** Section 83-915.01, Reissue Revised Statutes of Nebraska,
4 is amended to read:

5 83-915.01 The Inmate Welfare and Club Accounts Fund is created. The
6 fund shall consist of revenue from soft drinks sold to inmates in the
7 custody of the Department of Correctional Services, including proceeds
8 from recycling cans or other containers containing such soft drinks,
9 profit from departmental canteens, interest earned by the fund, interest
10 on inmate trust funds pursuant to section 83-915, or other revenue at the
11 department's discretion. The fund shall be used to provide recreational
12 activities and equipment for inmates at all of the department's
13 correctional facilities. The fund shall be administered by the Director
14 of Correctional Services or his or her designee. Transfers may be made
15 from the fund to the General Fund at the direction of the Legislature.
16 Any money in the Inmate Welfare and Club Accounts Fund ~~fund~~ available for
17 investment shall be invested by the state investment officer pursuant to
18 the Nebraska Capital Expansion Act and the Nebraska State Funds
19 Investment Act.

20 **Sec. 216.** Section 84-321, Reissue Revised Statutes of Nebraska, is
21 amended to read:

22 84-321 There is hereby created in the office of the Auditor of
23 Public Accounts a cash fund to be known as the Auditor of Public Accounts
24 Cash Fund. The fund shall be used for payment for services performed by
25 the Auditor of Public Accounts for state agencies, political
26 subdivisions, and grantees of federal funds disbursed by a receiving
27 agency for which he or she is entitled to reimbursement on a contractual
28 or other basis for such reimbursement. Any money in the fund available
29 for investment shall be invested by the state investment officer pursuant
30 to the Nebraska Capital Expansion Act and the Nebraska State Funds
31 Investment Act.

1 **Sec. 217.** Section 84-512, Reissue Revised Statutes of Nebraska, is
2 amended to read:

3 84-512 (1) The Secretary of State Cash Fund is created. ~~The State~~
4 ~~Treasurer shall transfer the balance of the Administration Cash Fund, the~~
5 ~~Corporation Cash Fund, the Nebraska Collection Agency Fund, the Secretary~~
6 ~~of State Administration Cash Fund, and the Uniform Commercial Code Cash~~
7 ~~Fund on July 1, 2021, to the Secretary of State Cash Fund.~~ The fund shall
8 also include fees and revenue collected by the Secretary of State
9 pursuant to sections 13-2525, 21-186, 21-192, 21-205, 21-414, 21-1905,
10 21-2216, 21-2924, 25-3308, 33-101, 33-102, 45-606, 45-620, 45-806,
11 48-2609, 52-1004, 52-1312, 52-1313, 52-1316, 52-1602, 64-306, 64-313,
12 64-405, 64-415, 67-293, 67-462, 69-1204, 69-1206, 71-3204, 77-3903,
13 81-1921, 81-1922, 84-906.03, 87-130, 87-133, 87-134, and 87-210 to 87-212
14 and sections 9-525 and 9-528, Uniform Commercial Code, and any other fees
15 and revenue designated for credit to the fund.

16 (2) The Secretary of State shall use the Secretary of State Cash
17 Fund for the administration of the office of the Secretary of State,
18 including duties of the Secretary of State relating to oaths and bonds
19 under Chapter 11, corporations and other business entities under Chapter
20 21, address confidentiality under Chapter 42, collection agencies and
21 credit service organizations under Chapter 45, distribution of session
22 laws and legislative journals under Chapter 49, liens, including
23 effective financing statements and the master lien list, under Chapter
24 52, notaries public under Chapter 64, partnerships under Chapter 67, debt
25 management under Chapter 69, private detectives under Chapter 71, truth
26 and deception examiners under Chapter 81, administrative duties, the
27 Great Seal of the State of Nebraska, and rules and regulations, under
28 Chapter 84, trade names, trademarks, and service marks under Chapter 87,
29 and the Uniform Commercial Code, and any other administrative duties as
30 deemed necessary by the Secretary of State.

31 (3) Transfers may be made from the Secretary of State Cash Fund to

1 the General Fund at the direction of the Legislature. Any money in the
2 Secretary of State Cash Fund available for investment shall be invested
3 by the state investment officer pursuant to the Nebraska Capital
4 Expansion Act and the Nebraska State Funds Investment Act.

5 **Sec. 218.** Section 84-612, Revised Statutes Supplement, 2025, is
6 amended to read:

7 84-612 (1) There is hereby created within the state treasury a fund
8 known as the Cash Reserve Fund which shall be under the direction of the
9 State Treasurer. The fund shall only be used pursuant to this section.

10 (2) The State Treasurer shall transfer funds from the Cash Reserve
11 Fund to the General Fund upon certification by the Director of
12 Administrative Services that the current cash balance in the General Fund
13 is inadequate to meet current obligations. Such certification shall
14 include the dollar amount to be transferred. Any transfers made pursuant
15 to this subsection shall be reversed upon notification by the Director of
16 Administrative Services that sufficient funds are available.

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

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

25 (5) The State Treasurer shall transfer ten million dollars from the
26 Cash Reserve Fund to the School Safety and Security Fund as soon as
27 administratively possible after September 2, 2023, on such dates and in
28 such amounts as directed by the budget administrator of the budget
29 division of the Department of Administrative Services.

30 (6) The State Treasurer shall transfer two million four hundred
31 twenty-five thousand dollars from the Cash Reserve Fund to the Nebraska

1 Public Safety Communication System Revolving Fund on or after July 1,
2 2024, but before June 30, 2025, on such dates and in such amounts as
3 directed by the budget administrator of the budget division of the
4 Department of Administrative Services.

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

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

16 (9) The State Treasurer shall transfer three million five hundred
17 thousand dollars from the Cash Reserve Fund to the Health and Human
18 Services Cash Fund on or after July 1, 2024, but on or before June 30,
19 2025, on such dates and in such amounts as directed by the budget
20 administrator of the budget division of the Department of Administrative
21 Services.

22 (10) The State Treasurer shall transfer three million two hundred
23 fifty thousand dollars from the Cash Reserve Fund to the State Insurance
24 Fund as soon as possible after April 2, 2024, on such dates and in such
25 amounts as directed by the budget administrator of the budget division of
26 the Department of Administrative Services.

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

1 (12) The State Treasurer shall transfer ten million dollars from the
2 Cash Reserve Fund to the Governor's Emergency Cash Fund on or after July
3 1, 2025, but before June 30, 2026, on such dates and in such amounts as
4 directed by the budget administrator of the budget division of the
5 Department of Administrative Services.

6 (13) The State Treasurer shall transfer thirty-six ~~forty-five~~
7 million eight hundred ninety-seven thousand dollars from the Cash Reserve
8 Fund to the Nebraska Capital Construction Fund on or before June 30,
9 2026, on such dates and in such amounts as directed by the budget
10 administrator of the budget division of the Department of Administrative
11 Services.

12 (14) The State Treasurer shall transfer one hundred thousand dollars
13 from the Cash Reserve Fund to the State Self-Insured Liability Fund on or
14 before June 30, 2025, on such dates and in such amounts as directed by
15 the budget administrator of the budget division of the Department of
16 Administrative Services.

17 (15) It is the intent of the Legislature to transfer two hundred
18 million dollars from the Cash Reserve Fund to the Transformational
19 Project Fund in increments necessary to fund the distributions authorized
20 in section 81-12,193, beginning in fiscal year 2027-28 and continuing
21 each fiscal year until such distribution requirements are met.

22 (16) The State Treasurer shall transfer two ~~one~~ hundred ninety-nine
23 ~~forty-seven~~ million dollars from the Cash Reserve Fund to the General
24 Fund on or after July 1, 2026, but before June 30, 2027, on such dates
25 and in such amounts as directed by the budget administrator of the budget
26 division of the Department of Administrative Services.

27 (17) The State Treasurer shall transfer five million dollars from
28 the Cash Reserve Fund to the General Fund on or after July 1, 2026, but
29 before June 30, 2027, on such dates and in such amounts as directed by
30 the budget administrator of the budget division of the Department of
31 Administrative Services.

1 (18) The State Treasurer shall transfer one hundred fifty thousand
2 dollars from the Cash Reserve Fund to the State Self-Insured Liability
3 Fund before June 30, 2026, on such dates and in such amounts as directed
4 by the budget administrator of the budget division of the Department of
5 Administrative Services.

6 (19) The State Treasurer shall transfer five hundred thousand
7 dollars from the Cash Reserve Fund to the Electrical Division Fund as
8 soon as administratively possible after the operative date of this
9 section.

10 (20) The State Treasurer shall transfer five hundred thousand
11 dollars from the Electrical Division Fund to the Cash Reserve Fund on or
12 after January 1, 2027, but before June 30, 2027, on such dates and in
13 such amounts as directed by the budget administrator of the budget
14 division of the Department of Administrative Services.

15 **Sec. 219.** Section 85-1412, Revised Statutes Supplement, 2025, is
16 amended to read:

17 85-1412 The commission shall have the following additional powers
18 and duties:

19 (1) Conduct surveys and studies as may be necessary to undertake the
20 coordination function of the commission pursuant to section 85-1403 and
21 request information from governing boards and appropriate administrators
22 of public institutions and other governmental agencies for research
23 projects. All public institutions and governmental agencies receiving
24 state funds shall comply with reasonable requests for information under
25 this subdivision. Public institutions may comply with such requests
26 pursuant to section 85-1417;

27 (2) Recommend to the Legislature and the Governor legislation it
28 deems necessary or appropriate to improve postsecondary education in
29 Nebraska and any other legislation it deems appropriate to change the
30 role and mission provisions in sections 85-917 to 85-966.01. The
31 recommendations submitted to the Legislature shall be submitted

1 electronically;

2 (3) Establish any advisory committees as may be necessary to
3 undertake the coordination function of the commission pursuant to section
4 85-1403 or to solicit input from affected parties such as students,
5 faculty, governing boards, administrators of the public institutions,
6 administrators of the private nonprofit institutions of postsecondary
7 education and proprietary institutions in the state, and community and
8 business leaders regarding the coordination function of the commission;

9 (4) Participate in or designate an employee or employees to
10 participate in any committee which may be created to prepare a
11 coordinated plan for the delivery of educational programs and services in
12 Nebraska through the telecommunications system;

13 (5) Seek a close liaison with the State Board of Education and the
14 State Department of Education in recognition of the need for close
15 coordination of activities between elementary and secondary education and
16 postsecondary education;

17 (6) Administer the Integrated Postsecondary Education Data System or
18 other information system or systems to provide the commission with
19 timely, comprehensive, and meaningful information pertinent to the
20 exercise of its duties. The information system shall be designed to
21 provide comparable data on each public institution. The commission shall
22 also administer the uniform information system prescribed in sections
23 85-1421 to 85-1427 known as the Nebraska Educational Data System. Public
24 institutions shall supply the appropriate data for the information system
25 or systems required by the commission;

26 (7) Administer (a) the Access College Early Scholarship Program Act,
27 (b) the Community College Aid Act, (c) the Door to College Scholarship
28 Act and the Door to College Scholarship Fund, (d) ~~the Nebraska Community~~
29 ~~College Student Performance and Occupational Education Grant Fund under~~
30 ~~the direction of the Nebraska Community College Student Performance and~~
31 ~~Occupational Education Grant Committee,~~ (e) the Nebraska Opportunity

1 Grant Act and the Nebraska Opportunity Grant Fund, (e) ~~(f)~~ the
2 Postsecondary Institution Act, (f) ~~(g)~~ the community college gap
3 assistance program and the Community College Gap Assistance Program Fund,
4 and (g) ~~(h)~~ the Excellence in Teaching Act and the Excellence in Teaching
5 Cash Fund;

6 (8) Accept and administer loans, grants, and programs from the
7 federal or state government and from other sources, public and private,
8 for carrying out any of its functions, including the administration of
9 privately endowed scholarship programs. Such loans and grants shall not
10 be expended for any other purposes than those for which the loans and
11 grants were provided. The commission shall determine eligibility for such
12 loans, grants, and programs, and such loans and grants shall not be
13 expended unless approved by the Governor;

14 (9) Serve as the primary coordinating entity to determine the most
15 efficient and effective manner to transition or devolve data collection,
16 grants, programs, and related responsibilities and functions from the
17 United States Department of Education to the governing boards and
18 administrators of public and private institutions of postsecondary
19 education in the state or to the commission.

20 (10) On or before December 1 of each even-numbered year, submit to
21 the Legislature and the Governor a report of its objectives and
22 activities and any new private colleges in Nebraska and the
23 implementation of any recommendations of the commission for the preceding
24 two calendar years. The report submitted to the Legislature shall be
25 submitted electronically;

26 (11) Provide staff support for interstate compacts on postsecondary
27 education; and

28 (12) Request inclusion of the commission in any existing grant
29 review process and information system.

30 **Sec. 220.** Section 85-1501, Reissue Revised Statutes of Nebraska, is
31 amended to read:

1 85-1501 The Legislature hereby declares that for a community college
2 to be truly responsible to the people it serves, primary control of such
3 colleges shall be placed in the citizens within the local area so served
4 subject to coordination by the Coordinating Commission for Postsecondary
5 Education. It is the intent and purpose of sections 85-1501 to 85-1539
6 ~~85-1540~~ to create locally governed and locally supported community
7 college areas with the major educational emphasis on occupational
8 education. Each community college area is intended to be an independent,
9 local, unique, and vital segment of postsecondary education separate from
10 both the established elementary and secondary school system and from
11 other institutions of postsecondary education and is not to be converted
12 into a four-year, baccalaureate-degree-granting institution.

13 **Sec. 221.** Section 85-1503, Reissue Revised Statutes of Nebraska, is
14 amended to read:

15 85-1503 For purposes of sections 85-1501 to 85-1539 ~~85-1540~~, unless
16 the context otherwise requires:

17 (1) Community college means an educational institution operating and
18 offering programs pursuant to such sections;

19 (2) Community college area means an area established by section
20 85-1504;

21 (3) Board means the Community College Board of Governors for each
22 community college area;

23 (4) Full-time equivalent student means, in the aggregate, the
24 equivalent of a registered student who in a twelve-month period is
25 enrolled in (a) thirty semester credit hours or forty-five quarter credit
26 hours of classroom, laboratory, clinical, practicum, or independent study
27 course work or cooperative work experience or (b) nine hundred contact
28 hours of classroom or laboratory course work for which credit hours are
29 not offered or awarded. Avocational and recreational community service
30 programs or courses are not included in determining full-time equivalent
31 students or student enrollment. The number of credit and contact hours to

1 be counted by any community college area in which a tribally controlled
2 community college is located shall include credit and contact hours
3 awarded by such tribally controlled community college to students for
4 which such institution received no federal reimbursement pursuant to the
5 federal Tribally Controlled Colleges and Universities Assistance Act of
6 1978, 25 U.S.C. 1801 et seq.;

7 (5) Contact hour means an educational activity consisting of sixty
8 minutes minus break time and required time to change classes;

9 (6) Credit hour means the unit used to ascertain the educational
10 value of course work offered by the institution to students enrolling for
11 such course work, earned by such students upon successful completion of
12 such course work, and for which tuition is charged. A credit hour may be
13 offered and earned in any of several instructional delivery systems,
14 including, but not limited to, classroom hours, laboratory hours,
15 clinical hours, practicum hours, cooperative work experience, and
16 independent study. A credit hour shall consist of a minimum of: (a) Ten
17 quarter or fifteen semester classroom contact hours per term of
18 enrollment; (b) twenty quarter or thirty semester academic transfer and
19 academic support laboratory hours per term of enrollment; (c) thirty
20 quarter or forty-five semester vocational laboratory hours per term of
21 enrollment; (d) thirty quarter or forty-five semester clinical or
22 practicum contact hours per term of enrollment; or (e) forty quarter or
23 sixty semester cooperative work experience contact hours per term of
24 enrollment. An institution may include in a credit hour more classroom,
25 laboratory, clinical, practicum, or cooperative work experience hours
26 than the minimum required in this subdivision. The institution shall
27 publish in its catalog, or otherwise make known to the student in writing
28 prior to the student enrolling or paying tuition for any courses, the
29 number of credit or contact hours offered in each such course. Such
30 published credit or contact hour offerings shall be used to determine
31 whether a student is a full-time equivalent student pursuant to

1 subdivision (4) of this section;

2 (7) Classroom hour means a minimum of fifty minutes of formalized
3 instruction on campus or off campus in which a qualified instructor
4 applying any combination of instructional methods such as lecture,
5 directed discussion, demonstration, or the presentation of audiovisual
6 materials is responsible for providing an educational experience to
7 students;

8 (8) Laboratory hour means a minimum of fifty minutes of educational
9 activity on campus or off campus in which students conduct experiments,
10 perfect skills, or practice procedures under the direction of a qualified
11 instructor;

12 (9) Clinical hour means a minimum of fifty minutes of educational
13 activity on campus or off campus during which the student is assigned
14 practical experience under constant supervision at a health-related
15 agency, receives individual instruction in the performance of a
16 particular function, and is observed and critiqued in the repeat
17 performance of such function. Adjunct professional personnel, who may or
18 may not be paid by the college, may be used for the directed supervision
19 of students and for the delivery of part of the didactic phase of the
20 experience;

21 (10) Practicum hour means a minimum of fifty minutes of educational
22 activity on campus or off campus during which the student is assigned
23 practical experiences, receives individual instruction in the performance
24 of a particular function, and is observed and critiqued by an instructor
25 in the repeat performance of such function. Adjunct professional
26 personnel, who may or may not be paid by the college, may be used for the
27 directed supervision of the students;

28 (11) Cooperative work experience means an internship or on-the-job
29 training, designed to provide specialized skills and educational
30 experiences, which is coordinated, supervised, observed, and evaluated by
31 qualified college staff or faculty and may be completed on campus or off

1 campus, depending on the nature of the arrangement;

2 (12) Independent study means an arrangement between an instructor
3 and a student in which the instructor is responsible for assigning work
4 activity or skill objectives to the student, personally providing needed
5 instruction, assessing the student's progress, and assigning a final
6 grade. Credit hours shall be assigned according to the practice of
7 assigning credits in similar courses;

8 (13) Full-time equivalent student enrollment total means the total
9 of full-time equivalent students enrolled in a community college in any
10 fiscal year;

11 (14) General academic transfer course means a course offering in a
12 one-year or two-year degree-credit program, at the associate degree level
13 or below, intended by the offering institution for transfer into a
14 baccalaureate program. The completion of the specified courses in a
15 general academic transfer program may include the award of a formal
16 degree;

17 (15) Applied technology or occupational course means a course
18 offering in an instructional program, at the associate degree level or
19 below, intended to prepare individuals for immediate entry into a
20 specific occupation or career. The primary intent of the institutions
21 offering an applied technology or occupational program shall be that such
22 program is for immediate job entry. The completion of the specified
23 courses in an applied technology or occupational program may include the
24 award of a formal degree, diploma, or certificate;

25 (16) Academic support course means a general education academic
26 course offering which may be necessary to support an applied technology
27 or occupational program;

28 (17) Class 1 course means an applied technology or occupational
29 course offering which requires the use of equipment, facilities, or
30 instructional methods easily adaptable for use in a general academic
31 transfer program classroom or laboratory;

1 (18) Class 2 course means an applied technology or occupational
2 course offering which requires the use of specialized equipment,
3 facilities, or instructional methods not easily adaptable for use in a
4 general academic transfer program classroom or laboratory;

5 (19) Reimbursable educational unit means a full-time equivalent
6 student multiplied by (a) for a general academic transfer course or an
7 academic support course, a factor of one, (b) for a Class 1 course, a
8 factor of one and fifty-hundredths, (c) for a Class 2 course, a factor of
9 two, (d) for a tribally controlled community college general academic
10 transfer course or academic support course, a factor of two, (e) for a
11 tribally controlled community college Class 1 course, a factor of three,
12 and (f) for a tribally controlled community college Class 2 course, a
13 factor of four;

14 (20) Reimbursable educational unit total means the total of all
15 reimbursable educational units accumulated in a community college area in
16 any fiscal year;

17 (21) Special instructional term means any term which is less than
18 fifteen weeks for community colleges using semesters or ten weeks for
19 community colleges using quarters;

20 (22) Statewide reimbursable full-time equivalent total means the
21 total of all reimbursable full-time equivalents accumulated statewide for
22 the community college in any fiscal year;

23 (23) Tribally controlled community college means an educational
24 institution operating and offering programs pursuant to the federal
25 Tribally Controlled Colleges and Universities Assistance Act of 1978, 25
26 U.S.C. 1801 et seq.; and

27 (24) Tribally controlled community college state aid amount means
28 the quotient of the amount of state aid to be distributed pursuant to
29 subdivisions (1) and (3) of section 85-2234 for such fiscal year to a
30 community college area in which a tribally controlled community college
31 is located divided by the reimbursable educational unit total for such

1 community college area for the fiscal year immediately preceding the
2 fiscal year for which aid is being calculated, with such quotient then
3 multiplied by the reimbursable educational units derived from credit and
4 contact hours awarded by a tribally controlled community college to
5 students for which such institution received no federal reimbursement
6 pursuant to the federal Tribally Controlled Colleges and Universities
7 Assistance Act of 1978, 25 U.S.C. 1801 et seq., for the fiscal year
8 immediately preceding the fiscal year for which aid is being calculated.

9 **Sec. 222.** Section 85-1511, Reissue Revised Statutes of Nebraska, is
10 amended to read:

11 85-1511 In addition to any other powers and duties imposed upon the
12 community college system or its areas, campuses, or boards by the
13 Community College Aid Act, sections 85-917 to 85-966 and 85-1501 to
14 85-1539 ~~85-1540~~, and any other provision of law, each board shall:

15 (1) Have general supervision, control, and operation of each
16 community college within its jurisdiction;

17 (2) Subject to coordination by the Coordinating Commission for
18 Postsecondary Education as prescribed in the Coordinating Commission for
19 Postsecondary Education Act, develop and offer programs of applied
20 technology education, academic transfer programs, academic support
21 courses, and such other programs and courses as the needs of the
22 community college area served may require. The board shall avoid
23 unnecessary duplication of existing programs and courses in meeting the
24 needs of the students and the community college area;

25 (3) Employ, for a period to be fixed by the board, executive
26 officers, members of the faculty, and such other administrative officers
27 and employees as may be necessary or appropriate and fix their salaries
28 and duties;

29 (4) Subject to coordination by the Coordinating Commission for
30 Postsecondary Education as prescribed in the Coordinating Commission for
31 Postsecondary Education Act, construct, lease, purchase, purchase on

1 contract, operate, equip, and maintain facilities;

2 (5) Contract for services connected with the operation of the
3 community college area as needs and interest demand;

4 (6)(a) Cause a comprehensive audit of the books, accounts, records,
5 and affairs to be made annually covering the most recently completed
6 fiscal year. The audit of each area shall include all sources of revenue
7 used to finance operating expenditures and capital improvements and the
8 county-certified property valuation for the community college for the
9 fiscal year for which such audit is being performed. Such audit of the
10 books, accounts, records, and affairs shall be completed and filed with
11 the Auditor of Public Accounts, the commission, and the Department of
12 Administrative Services on or before November 15 of each year; and

13 (b) Cause a comprehensive audit of the full-time equivalent student
14 enrollment totals and reimbursable educational unit totals to be made
15 annually covering the most recently completed fiscal year. The audit of
16 each area shall include a report of full-time equivalent student
17 enrollment totals and reimbursable educational unit totals verified by
18 such audits for the three most recently completed fiscal years which
19 shall be used for calculation of aid to the community college areas for
20 fiscal year 2013-14 and each fiscal year thereafter pursuant to
21 subdivisions (3)(b) and (c) of section 85-2234. The audit of the full-
22 time equivalent student enrollment totals and reimbursable educational
23 unit totals shall be completed and filed with the Auditor of Public
24 Accounts, the commission, and the Department of Administrative Services
25 on or before August 15 of each year;

26 (7) Establish fees and charges for the facilities authorized by
27 sections 85-1501 to 85-1539 ~~85-1540~~. Such fees and charges shall be
28 identified as facility fees at the time they are assessed. The revenue
29 from such fees and charges, other than revenue pledged to retire bonds
30 issued pursuant to sections 85-1515 and 85-1520 to 85-1527 and deposited
31 in a separate bond sinking fund, shall be deposited in the capital

1 improvement and bond sinking fund provided for in section 85-1515. Each
2 board may enter into agreements with owners of facilities to be used for
3 housing regarding the management, operation, and government of such
4 facilities and may employ necessary employees to govern, manage, and
5 operate such facilities;

6 (8) Receive such gifts, grants, conveyances, and bequests of real
7 and personal property from public or private sources as may be made from
8 time to time, in trust or otherwise, whenever the terms and conditions
9 thereof will aid in carrying out the community college programs as
10 specified by law. Each board may sell, lease, exchange, invest, or expend
11 such gifts, grants, conveyances, and bequests or the proceeds, rents,
12 profits, and income therefrom according to the terms and conditions
13 thereof and adopt and promulgate rules and regulations governing the
14 receipt and expenditure of such proceeds, rents, profits, and income,
15 except that acceptance of such gifts, grants, or conveyances shall not be
16 conditioned on matching state or local funds;

17 (9) Prescribe the courses of study for any community college under
18 its control and publish such catalogs and bulletins as may be necessary;

19 (10) Grant to every student upon graduation or completion of a
20 course of study a suitable diploma, associate degree, or certificate;

21 (11) Adopt and promulgate such rules and regulations and perform all
22 other acts as the board may deem necessary or appropriate to the
23 administration of the community college area. Such rules and regulations
24 shall include, but not be limited to, rules and regulations relating to
25 facilities, housing, scholarships, discipline, and pedestrian and
26 vehicular traffic on property owned, operated, or maintained by the
27 community college area;

28 (12) Employ, for a period to be fixed by the board, an executive
29 officer for the community college area and, by written order filed in its
30 office, delegate to such executive officer any of the powers and duties
31 vested in or imposed upon it by sections 85-1501 to 85-1539 ~~85-1540~~. Such

1 delegated powers and duties may be exercised in the name of the board;

2 (13) Acquire real property by eminent domain pursuant to sections
3 76-701 to 76-724;

4 (14) Acquire real and personal property and sell, convey, or lease
5 such property whenever the community college area will be benefited
6 thereby. The sale, conveyance, or lease of any real estate owned by a
7 community college area shall be effective only when authorized by an
8 affirmative vote of at least two-thirds of all the members of the board;

9 (15) Enter into agreements for services, facilities, or equipment
10 and for the presentation of courses for students when such agreements are
11 deemed to be in the best interests of the education of the students
12 involved;

13 (16) Transfer tribally controlled community college state aid
14 amounts to a tribally controlled community college located within its
15 community college area;

16 (17) Invest, after proper consideration of the requirements for the
17 availability of money, funds of the community college in securities the
18 nature of which individuals of prudence, discretion, and intelligence
19 acquire or retain in dealing with the property of another;

20 (18) Establish tuition rates for courses of instruction offered by
21 each community college within its community college area. Separate
22 tuition rates shall be established for students who are nonresidents of
23 the State of Nebraska. Each board may also establish fees to support the
24 operating expenditures of the community college area if such fees are
25 accounted for separately from the fees and charges established for
26 facilities pursuant to subdivision (7) of this section and are identified
27 as operating fees at the time they are assessed;

28 (19) Establish a fiscal year for the community college area which
29 conforms to the fiscal year of the state;

30 (20) Enter into a memorandum of understanding with the State Board
31 of Education to adopt a policy to share student data. At a minimum, the

1 policy shall ensure that the exchange of information is conducted in
2 conformance with the requirements of the federal Family Educational
3 Rights and Privacy Act of 1974, as amended, 20 U.S.C. 1232g, and all
4 federal regulations and applicable guidelines adopted in accordance with
5 such act, as such act, regulations, and guidelines existed on January 1,
6 2010; and

7 (21) Exercise any other powers, duties, and responsibilities
8 necessary to carry out sections 85-1501 to 85-1539 ~~85-1540~~.

9 **Sec. 223.** Section 85-1515, Reissue Revised Statutes of Nebraska, is
10 amended to read:

11 85-1515 Each board may issue and sell revenue bonds and general
12 obligation bonds for the purchase, construction, reconstruction,
13 equipping, demolition, or alteration of capital assets, including
14 accessibility barrier elimination project costs and abatement of
15 environmental hazards as such terms are defined in section 79-10,110, and
16 the acquisition of sites, rights-of-way, easements, improvements, or
17 appurtenances and other facilities connected with the operation of the
18 community colleges. Each board may establish in its budget a capital
19 improvement and bond sinking fund. Such fund shall be used (1) first for
20 the retirement of bonds assumed by the board in accordance with the
21 provisions of such bonds, (2) then for (a) renewal work and deferred
22 maintenance as defined in section 81-173, (b) handicapped access and life
23 safety improvements made to existing structures or grounds including
24 accessibility barrier elimination project costs and abatement of
25 environmental hazards as such terms are defined in section 79-10,110, and
26 (c) projects designed to prevent or correct a waste of energy, including
27 measures taken to utilize alternate energy sources, all in accordance
28 with the capital facilities plan of the community college area, (3) then
29 for the retirement of bonds issued pursuant to this section, and (4) then
30 for the purchasing, purchasing on contract, constructing, and improving
31 of facilities necessary to carry out sections 85-1501 to 85-1539 ~~85-1540~~.

1 Revenue bonds issued shall be subject to sections 85-1520 to 85-1527. No
2 general obligation bonds shall be issued without the approval by a
3 majority vote of the qualified electors of the community college area
4 voting in an election called for such purpose pursuant to section
5 85-1518. No bonds issued under sections 85-1501 to 85-1539 ~~85-1540~~ shall
6 be an obligation of the State of Nebraska, and no state tax shall be
7 levied to raise funds for the payment thereof or interest thereon.

8 **Sec. 224.** Section 85-1516, Reissue Revised Statutes of Nebraska, is
9 amended to read:

10 85-1516 Each board may issue warrants in an amount necessary to
11 finance the operating expenses of the community college area until the
12 proceeds of the tax levy as provided in section 85-1517 are received. The
13 amount of such warrants plus interest shall not exceed the amount of the
14 money to be received from the property tax levy. Whenever such warrants
15 are issued, they shall be the general obligation of the community college
16 area and the full faith and credit of the community college area shall be
17 pledged to retire such warrants. In addition the board shall set aside
18 from the proceeds of the property tax levied pursuant to sections 85-1501
19 to 85-1539 ~~85-1540~~ an amount sufficient to pay the warrants and the
20 interest on such warrants. Such warrants shall be subject to registration
21 as provided in sections 77-2201 to 77-2215.

22 **Sec. 225.** Section 85-1521, Reissue Revised Statutes of Nebraska, is
23 amended to read:

24 85-1521 Each board may, by resolution or agreement, pledge all or
25 any part of the revenue and fees derived from the operation of the
26 dormitories, residence halls, single-dwelling units, multiple-dwelling
27 units, buildings, and other facilities for housing, boarding, medical
28 care, and other activities of students, faculty, or employees of the
29 institution under its control erected or acquired or previously erected
30 or acquired by any such board and contract as to the care, insurance,
31 management, and operation of such buildings and facilities and the

1 charges to be made and the rights of the holders of the revenue bonds.
2 When any board contracts that the operation of any building or facility
3 or part thereof shall be performed other than by the board itself, such
4 board shall at all times maintain supervision of and control over the
5 fees and charges imposed for the use of such building, facility, or part.
6 In issuing revenue bonds and pledging revenue therefor, the board may
7 pledge all or any part of the revenue and fees from buildings and
8 facilities other than the building or facility to be constructed. Bonds
9 issued under sections 85-1520 to 85-1527 shall not be an obligation of
10 the State of Nebraska, and no tax, except for the tax authorized under
11 subdivision (1)(b) of section 85-1517 for fiscal years prior to fiscal
12 year 2013-14 and subdivision (2)(b) of section 85-1517 for fiscal year
13 2013-14 and each fiscal year thereafter, shall ever be levied to raise
14 funds for the payment thereof or interest thereon. The bonds shall
15 constitute limited obligations of the board issuing the same and shall be
16 paid out of revenue from the tax levy authorized pursuant to subdivision
17 (1)(b) of section 85-1517 for fiscal years prior to fiscal year 2013-14
18 and subdivision (2)(b) of section 85-1517 for fiscal year 2013-14 and
19 each fiscal year thereafter and out of money derived from the revenue and
20 earnings pledged as provided in sections 85-1501 to 85-1539 ~~85-1540~~.

21 **Sec. 226.** Section 85-1535, Reissue Revised Statutes of Nebraska, is
22 amended to read:

23 85-1535 (1) A board of a community college area with a population of
24 less than one hundred thousand according to the last federal decennial
25 census and a campus located on a former military base may enter into
26 contracts with any person, firm, or corporation providing for the
27 implementation of any project for the constructing and improving of
28 facilities to house applied technology educational programs necessary to
29 carry out sections 85-1501 to 85-1539 ~~85-1540~~ and providing for the long-
30 term payment of the cost of such project.

31 (2) In no case shall any such contract run for a period longer than

1 twenty years or shall the aggregate of existing contracts exceed four
2 million five hundred thousand dollars for each area exclusive of
3 administrative costs, credit enhancement costs, financing costs,
4 capitalized interest, and reserves dedicated to secure payment of
5 contracts.

6 (3) No contract shall be entered into pursuant to this section
7 without prior approval by a resolution of the board and the approval of
8 the Coordinating Commission for Postsecondary Education.

9 (4) The long-term payment of the cost of such project shall be paid
10 from revenue to be raised pursuant to (a) subdivision (1)(b) of section
11 85-1517 for fiscal years prior to fiscal year 2013-14 and (b) subdivision
12 (2)(b) of section 85-1517 for fiscal year 2013-14 and each fiscal year
13 thereafter. Any board entering into such contract for the construction
14 and improvement of facilities from revenue to be raised pursuant to such
15 subdivisions shall make annual appropriations for amounts sufficient to
16 pay annual obligations under such contract for the duration of such
17 contract.

18 (5) The board may also convey or lease and lease back all or any
19 part of the project and the land on which such project is situated to
20 such person, firm, or corporation as the board may contract with pursuant
21 to this section to facilitate the long-term payment of the cost of such
22 project. Any such conveyance or lease shall provide that when the cost of
23 such project has been paid, together with interest and other costs
24 thereon, such project and the land on which such project is located shall
25 become the property of the community college area.

26 **Sec. 227.** Section 85-1539, Reissue Revised Statutes of Nebraska, is
27 amended to read:

28 85-1539 (1) There is hereby created the Nebraska Community College
29 Student Performance and Occupational Education Grant Committee. The
30 committee shall consist of (a) a representative of the Coordinating
31 Commission for Postsecondary Education who shall serve as chairperson of

1 the committee, (b) a representative of the Department of Economic
2 Development, (c) a representative of the Department of Labor, (d) a
3 representative of the State Department of Education, (e) a representative
4 affiliated with one of the two community college areas with the two
5 smallest full-time equivalent student enrollment totals for the most
6 recent fiscal year, (f) a representative affiliated with one of the two
7 community college areas with the two largest full-time equivalent student
8 enrollment totals for the most recent fiscal year, and (g) a
9 representative affiliated with one of the two community college areas not
10 included in the categories provided in subdivisions (1)(e) and (f) of
11 this section. Each member shall be appointed by the agency or community
12 college areas being represented. The representatives appointed pursuant
13 to subdivisions (1)(e) through (g) of this section shall serve terms of
14 two years and shall be succeeded by a representative affiliated with the
15 community college areas not represented for the preceding term.

16 (2) The committee shall develop guidelines for and annually
17 determine the allocation of aid or grants to the community colleges for
18 (a) applied technology and occupational faculty training, instructional
19 equipment upgrades, employee assessment, preemployment training,
20 employment training, and dislocated worker programs benefiting the State
21 of Nebraska or (b) programs or activities to enhance (i) student
22 performance in the areas of degree, certificate, or diploma completion,
23 retention, or foundations education as defined in section 85-932.01 or
24 (ii) the collection, reporting, analysis, and utilization of student
25 data. The total amount allocated for a fiscal year shall not exceed the
26 amounts appropriated from the ~~Nebraska Community College Student~~
27 ~~Performance and Occupational Education Grant Fund and such other funds as~~
28 ~~may be appropriated~~ by the Legislature for purposes of this section for
29 such fiscal year. The commission shall certify the allocation determined
30 by the committee on or before September 10 of the fiscal year for which
31 such allocation is being certified and shall report such allocation to

1 the Department of Administrative Services. The commission shall
2 distribute the allocated funds to the selected community college board or
3 boards in a single payment between the fifth and twentieth day of October
4 of each year.

5 (3) Applications for aid or grants pursuant to this section may be
6 submitted by a community college area independently or in collaboration
7 with other community college areas.

8 **Sec. 228.** Section 85-1654, Revised Statutes Supplement, 2025, is
9 amended to read:

10 85-1654 The Tuition Recovery Cash Fund is hereby established. The
11 fund shall be a cash fund used to receive assessments imposed under
12 section 85-1656 and to pay claims authorized under section 85-1657.
13 Transfers may be made from the fund to the General Fund or the Education
14 Future Fund at the direction of the Legislature. Any money in the Tuition
15 Recovery Cash Fund available for investment shall be invested by the
16 state investment officer pursuant to the Nebraska Capital Expansion Act
17 and the Nebraska State Funds Investment Act. Any interest earned by the
18 fund shall accrue to the fund.

19 **Sec. 229.** Section 85-1920, Reissue Revised Statutes of Nebraska, is
20 amended to read:

21 85-1920 The Nebraska Opportunity Grant Fund is created. Money in the
22 fund shall include amounts transferred pursuant to section 79-3501 from
23 the State Lottery Operation Trust Fund and amounts transferred from the
24 Davis Scholarship Trust ~~or, until June 30, 2024, the Nebraska Education~~
25 ~~Improvement~~ Fund. All amounts accruing to the Nebraska Opportunity Grant
26 Fund shall be used to carry out the Nebraska Opportunity Grant Act. Any
27 money in the fund available for investment shall be invested by the state
28 investment officer pursuant to the Nebraska Capital Expansion Act and the
29 Nebraska State Funds Investment Act.

30 **Sec. 230.** Section 85-3112, Reissue Revised Statutes of Nebraska, is
31 amended to read:

1 85-3112 (1) The Excellence in Teaching Cash Fund is created. The
2 fund shall consist of transfers by the Legislature, transfers pursuant to
3 section 79-3501, and loan repayments, penalties, and interest payments
4 received in the course of administering the Attracting Excellence to
5 Teaching Program and the Enhancing Excellence in Teaching Program.

6 (2)(a) For all fiscal years beginning on and after July 1, 2024, the
7 commission shall allocate on an annual basis up to two hundred fifty
8 thousand dollars of the funds transferred pursuant to section 79-3501 for
9 grants to teachers pursuant to the Career-Readiness and Dual-Credit
10 Education Grant Program.

11 (b) For all fiscal years beginning on and after July 1, 2024, the
12 commission shall allocate on an annual basis up to five hundred thousand
13 dollars of the funds transferred pursuant to section 79-3501 exclusively
14 for loans to any eligible student who is enrolling in a student-teaching
15 semester during the award year pursuant to the Attracting Excellence to
16 Teaching Program. The funds shall be distributed to all eligible
17 institutions according to the distribution formula as determined by rule
18 and regulation. The eligible institutions shall act as agents of the
19 commission in the distribution of the funds to any eligible student for a
20 student-teaching semester.

21 (c) Of the funds remaining in the Excellence in Teaching Cash Fund
22 after the distributions pursuant to subdivisions (a) and (b) of this
23 subsection, for all fiscal years, the commission shall allocate on an
24 annual basis up to four hundred thousand dollars in the aggregate of the
25 funds to be distributed for the Attracting Excellence to Teaching Program
26 to all eligible institutions according to the distribution formula as
27 determined by rule and regulation. The eligible institutions shall act as
28 agents of the commission in the distribution of the funds for the
29 Attracting Excellence to Teaching Program to eligible students. The
30 commission shall allocate on an annual basis up to eight hundred thousand
31 dollars of the remaining available funds to be distributed to eligible

1 students for the Enhancing Excellence in Teaching Program. Funding
2 amounts granted in excess of one million two hundred thousand dollars
3 shall be evenly divided for distribution between the two programs.

4 (3) Transfers may be made from the Excellence in Teaching Cash Fund
5 to the Education Future Fund at the direction of the Legislature. Any
6 money in the Excellence in Teaching Cash Fund available for investment
7 shall be invested by the state investment officer pursuant to the
8 Nebraska Capital Expansion Act and the Nebraska State Funds Investment
9 Act.

10 **Sec. 231.** Laws 2025, LB264, section 6, is amended to read:

11 Sec. 6. The State Treasurer shall transfer ~~\$24,500,000~~ ~~\$25,500,000~~
12 from the Military Installation Development and Support Fund to the Site
13 and Building Development Fund on or after July 1, 2025, but before June
14 30, 2026, on such dates and in such amounts as directed by the budget
15 administrator of the budget division of the Department of Administrative
16 Services.

17 **Sec. 232.** Laws 2025, LB264, section 8, is amended to read:

18 Sec. 8. The State Treasurer shall transfer \$4,500,000 from the Site
19 and Building Development Fund to the General Fund on or after July 1,
20 ~~2026~~ 2025, but before June 30, ~~2027~~ 2026, on such dates and in such
21 amounts as directed by the budget administrator of the budget division of
22 the Department of Administrative Services.

23 **Sec. 233.** Laws 2025, LB264, section 12, is amended to read:

24 Sec. 12. The State Treasurer shall transfer ~~\$15,017,316~~ ~~\$15,000,000~~
25 from the Economic Recovery Contingency Fund to the General Fund on or
26 after July 1, 2025, but before June 30, 2026, on such dates and in such
27 amounts as directed by the budget administrator of the budget division of
28 the Department of Administrative Services.

29 **Sec. 234.** Laws 2025, LB264, section 64, is amended to read:

30 Sec. 64. The State Treasurer shall transfer ~~\$500,000~~ ~~\$1,000,000~~ from
31 the Carrier Enforcement Cash Fund to the General Fund on or after July 1,

1 2025, but before June 30, 2026, on such dates and in such amounts as
2 directed by the budget administrator of the budget division of the
3 Department of Administrative Services.

4 **Sec. 235.** Laws 2025, LB264, section 69, is amended to read:

5 Sec. 69. The State Treasurer shall transfer ~~\$5,000,000~~ ~~\$3,250,000~~
6 from the Governor's Emergency Cash Fund to the General Fund on or after
7 July 1, ~~2026~~ ~~2025~~, but before June 30, ~~2027~~ ~~2026~~, on such dates and in
8 such amounts as directed by the budget administrator of the budget
9 division of the Department of Administrative Services.

10 **Sec. 236.** Laws 2025, LB264, section 70, is amended to read:

11 Sec. 70. The State Treasurer shall transfer ~~\$100,000~~ ~~\$200,000~~ from
12 the Engineering Plan Review Cash Fund to the General Fund on or after
13 July 1, 2025, but before June 30, 2026, on such dates and in such amounts
14 as directed by the budget administrator of the budget division of the
15 Department of Administrative Services.

16 **Sec. 237.** Laws 2025, LB264, section 81, is amended to read:

17 Sec. 81. The State Treasurer shall transfer ~~\$-0-~~ ~~\$800,000~~ from the
18 State Department of Education Cash Fund to the Education Future Fund on
19 or after July 1, 2025, but before June 30, 2026, on such dates and in
20 such amounts as directed by the budget administrator of the budget
21 division of the Department of Administrative Services.

22 **Sec. 238.** Sections 122, 123, 124, 125, 134, 135, 136, 159, 161,
23 186, 196, 208, 219, 220, 221, 222, 223, 224, 225, 226, 227, 241, and 244
24 of this act become operative on July 1, 2026. Sections 142, 143, 144,
25 187, 188, 189, 190, 191, 242, and 245 of this act become operative on
26 December 31, 2026. The other sections of this act become operative on
27 their effective date.

28 **Sec. 239.** If any section in this act or any part of any section is
29 declared invalid or unconstitutional, the declaration shall not affect
30 the validity or constitutionality of the remaining portions.

31 **Sec. 240.** Original sections 1-111, 13-2041, 29-2262.07, 37-327.01,

1 47-632, 54-857, 55-131, 66-733, 66-734, 66-735, 68-1604, 71-3004,
2 71-3006, 71-3525, 71-3526, 79-303, 79-1035.01, 79-2607, 80-401, 81-2,174,
3 81-2,237, 81-1213.03, 81-1213.04, 81-1230, 81-12,134, 81-12,146,
4 81-12,147, 81-12,218, 81-1429.03, 81-1463, 81-1505.05, 81-15,303,
5 81-1835, 81-2105, 81-2504, 82-108.03, 82-316, 82-331, 83-915.01, 84-321,
6 84-512, 85-1920, and 85-3112, Reissue Revised Statutes of Nebraska,
7 sections 9-812, 19-5707, 44-116, 48-101.01, 48-145, 53-117.06, 55-901,
8 58-703, 68-1206, 68-1724, 71-2490, 71-5318, 71-7104, 74-1317, and
9 77-4212, Revised Statutes Cumulative Supplement, 2024, sections 9-1107,
10 37-811, 37-1804, 48-1,116, 60-6,211.05, 61-222, 61-305, 71-7608, 71-7611,
11 72-1001, 77-27,144, 77-4025, 77-4602, 77-5601, 77-7305, 81-132, 81-1239,
12 81-12,134, 81-15,120, 81-15,174, 81-15,180, 84-612, and 85-1654, Revised
13 Statutes Supplement, 2025, and Laws 2025, LB264, sections 6, 8, 12, 64,
14 69, 70, and 81, are repealed.

15 **Sec. 241.** Original sections 2-2701, 2-2703.01, 2-2705, 2-2706,
16 71-17,108, 71-3001, 81-1201.22, 81-1607.01, 85-1501, 85-1503, 85-1511,
17 85-1515, 85-1516, 85-1521, 85-1535, and 85-1539, Reissue Revised Statutes
18 of Nebraska, sections 38-157, 43-2404.01, and 43-2404.02, Revised
19 Statutes Cumulative Supplement, 2024, and sections 81-12,110 and 85-1412,
20 Revised Statutes Supplement, 2025, are repealed.

21 **Sec. 242.** Original sections 48-3004, 48-3008, 81-1202, 81-1204,
22 81-1209, and 81-1210.02, Reissue Revised Statutes of Nebraska, section
23 48-621, Revised Statutes Cumulative Supplement, 2024, and section
24 81-1203, Revised Statutes Supplement, 2025, are repealed.

25 **Sec. 243.** The following sections are outright repealed: Sections
26 81-2509, 81-2510, 81-2511, 81-2513, 81-2514, 81-2515, 85-2235, and
27 90-248, Reissue Revised Statutes of Nebraska, sections 66-2302, 66-2303,
28 66-2304, 66-2305, 66-2306, and 66-2307, Revised Statutes Cumulative
29 Supplement, 2024, and sections 48-622.02, 48-3405, 66-2308, 81-1211,
30 81-1213.02, 81-1213.05, and 81-1216, Revised Statutes Supplement, 2025.

31 **Sec. 244.** The following sections are outright repealed: Sections

1 2-1502, 2-1503.01, 2-1503.02, 2-1503.03, 2-2705.01, 2-3101, 2-3102,
2 2-3103, 2-3104, 2-3105, 2-3106, 2-3107, 2-3108, 2-3109, 2-3110,
3 71-17,112, 71-17,113, 71-17,116, 71-3007, 72-2205.01, 72-2211.01,
4 81-1220, 81-12,114, 81-1451, and 85-1540, Reissue Revised Statutes of
5 Nebraska.

6 **Sec. 245.** The following sections are outright repealed: Sections
7 81-12,155.01 and 81-12,163.01, Reissue Revised Statutes of Nebraska, and
8 section 81-1201.21, Revised Statutes Supplement, 2025.

9 **Sec. 246.** Since an emergency exists, this act takes effect when
10 passed and approved according to law.