

AMENDMENTS TO LB1096

Introduced by Judiciary.

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

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

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

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

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

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

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

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

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

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

23 (2) A person may import a high-risk agricultural pathogen or pest
24 into this state if such person possesses a permit or authorization for
25 such importation from the department or the Animal and Plant Health
26 Inspection Service of the United States Department of Agriculture.

27 **Sec. 4.** (1) Except as otherwise provided in this section, a

1 violation of section 3 of this act is a Class III felony.

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

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

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

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

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

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

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

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

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

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

29 (d) Foreign adversary means those countries listed in 15 C.F.R.
30 791.4, as such regulation existed on January 1, 2026;

31 (e) Foreign principal means:

1 (i) The government or any official of the government of a foreign
2 adversary;

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

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

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

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

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

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

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

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

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

1 would allow the foreign principal to directly or remotely access or
2 control critical infrastructure in this state.

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

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

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

12 **Sec. 7.** Section 49-1480, Revised Statutes Supplement, 2025, is
13 amended to read:

14 49-1480 (1) Every person employed, retained, or authorized as a
15 lobbyist shall, before commencing any lobbying activity:

16 (a) File an application with the Clerk of the Legislature for
17 registration as a lobbyist, and if the clerk is satisfied that the
18 application has been properly prepared the registration shall be deemed
19 to be complete. The application shall be on a form prescribed by the
20 clerk and approved by the Executive Board of the Legislative Council, and
21 shall include as a minimum the following:

22 (i) The name, permanent residence address, and office address of the
23 lobbyist;

24 (ii) The name and address of the principal of such lobbyist;

25 (iii) The nature of the business of such principal and the amounts
26 or sums given or to be given the lobbyist as compensation or
27 reimbursement for lobbying. A lobbyist who is salaried or retained by a
28 principal need only report that portion of compensation or reimbursement
29 reasonably attributable to lobbying;

30 (iv) A description of the business activity of the lobbyist;

31 (v) An identification of the matters on which the principal or

1 lobbyist expects to lobby;

2 (vi) If the principal is a Chinese military company, an affirmative
3 acknowledgment by the lobbyist that such lobbyist is lobbying on behalf
4 of, and thereby acting as an agent of, a foreign adversary of the United
5 States;

6 (vii) If the principal is an industry, trade, or professional
7 association, a specific description of the industry, trade, or profession
8 represented by the principal and the names and addresses of its officers;

9 (viii) If the principal is not an industry, trade, or professional
10 association, a specific description of the interests and groups
11 represented by the principal and the names and addresses of its officers;
12 and

13 (ix) The name and address of any official in the legislative or
14 executive branch, and of any members of any such official's staff or
15 immediate family, who are employed by the lobbyist or any person acting
16 on behalf of such lobbyist if such information is known or reasonably
17 should have been known to the lobbyist.

18 (b) If any such lobbying activity is on behalf of a Chinese military
19 company, disclose that such Chinese military company is a foreign
20 adversary of the United States. For purposes of this subdivision (b),
21 lobbying activity includes, but is not limited to, lobbying by means of
22 telephone, electronic mail, United States mail or other mail delivery
23 service, in-person meetings, or testimony at legislative hearings.

24 (2)(a) Every person employed, retained, or authorized as a
25 consultant for a Chinese military company shall, before commencing any
26 influencing activity in Nebraska for such Chinese military company:

27 (i) File with the commission, on a form prescribed by the
28 commission, information that shall include as a minimum, the following:

29 (A) The name, permanent residence address, and office address of the
30 consultant;

31 (B) The name and address of the Chinese military company represented

1 by such consultant;

2 (C) A description of the business activity of the consultant;

3 (D) An identification of the matters on which the consultant expects
4 to conduct influencing activity on behalf of such Chinese military
5 company;

6 (E) An affirmative acknowledgment by the consultant that such
7 consultant is influencing on behalf of, and thereby acting as an agent
8 of, a foreign adversary of the United States; and

9 (F) The name and address of any official in the legislative or
10 executive branch, and of any members of any such official's staff or
11 immediate family, who are employed by the consultant or any person acting
12 on behalf of such consultant if such information is known or reasonably
13 should have been known to the consultant; and

14 (ii) Disclose that such Chinese military company is a foreign
15 adversary of the United States.

16 (b) For purposes of this subsection, influencing activity includes,
17 but is not limited to, influencing by means of telephone, electronic
18 mail, United States mail or other mail delivery service, or in-person
19 meetings.

20 (3) Any person who violates subdivision (1)(a)(vi) or (1)(b) or
21 subsection (2) of this section shall be subject to a civil penalty of one
22 hundred thousand dollars for each violation. For any subsequent
23 violation, the civil penalty shall be increased by one hundred thousand
24 dollars more than the previously assessed penalty, not to exceed one
25 million dollars per violation. All penalties collected under this section
26 shall be remitted to the State Treasurer for distribution in accordance
27 with Article VII, section 5, of the Constitution of Nebraska.

28 (4) For purposes of this section: τ

29 (a) Chinese military company has the same meaning as in section
30 1260H of Public Law 116-283, as such section existed on April 1, 2025,
31 and includes any subsidiary of a Chinese military company or any company

1 owned or controlled, in whole or in part, by a Chinese military company;
2 and -

3 (b) Consultant means any person who engages in informing or advising
4 any other person regarding the policies of the State of Nebraska or the
5 political or public interest, policies, or relations of a foreign country
6 or of a foreign political party.

7 **Sec. 8.** Section 77-3,114, Revised Statutes Supplement, 2025, is
8 amended to read:

9 77-3,114 (1) For purposes of this section:

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

12 (b) Foreign adversary means those countries listed in 15 C.F.R.
13 791.4, as such regulation existed on April 1, 2025;

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

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

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

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

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

22 (d) Government of a foreign adversary means any person or group of
23 persons exercising sovereign de facto or de jure political jurisdiction
24 over any foreign adversary, or over any part of such country, and
25 includes any subdivision of any such group and any group or agency to
26 which such sovereign de facto or de jure authority or functions are
27 directly or indirectly delegated. Such term shall include any faction or
28 body of insurgents within a country assuming to exercise governmental
29 authority whether such faction or body of insurgents has or has not been
30 recognized by the United States; -

31 (e) Group of companies means each person that is or would otherwise

1 be a member of the same unitary group if incorporated;

2 (f) Indirect subsidiary of a company means a company owned by
3 another company through one or more intermediary companies rather than
4 through direct ownership; and

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

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

10 (a) The Beginning Farmer Tax Credit Act;

11 (b) The Imagine Nebraska Act;

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

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

14 (e) The Nebraska Advantage Rural Development Act;

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

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

17 (h) The Urban Redevelopment Act; and

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

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

27 **Sec. 9.** Section 77-27,187.02, Revised Statutes Supplement, 2025, is
28 amended to read:

29 77-27,187.02 (1) To earn the incentives set forth in the Nebraska
30 Advantage Rural Development Act, the taxpayer shall file an application
31 for an agreement with the Tax Commissioner. There shall be no new

1 applications for incentives filed under this section after December 31,
2 2027.

3 (2) The application shall contain:

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

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

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

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

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

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

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

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

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

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

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

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

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

6 (e) The maximum amount of credits authorized.

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

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

11 77-5723 (1) In order to utilize the incentives set forth in the
12 Nebraska Advantage Act, the taxpayer shall file an application, on a form
13 developed by the Tax Commissioner, requesting an agreement with the Tax
14 Commissioner.

15 (2) The application shall contain:

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

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

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

28 (d) A nonrefundable application fee of one thousand dollars for a
29 tier 1 project, two thousand five hundred dollars for a tier 2, tier 3,
30 or tier 5 project, five thousand dollars for a tier 4 project, and ten
31 thousand dollars for a tier 6 project. The fee shall be credited to the

1 Nebraska Incentives Fund; and

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

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

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

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

1 year after the expiration of the tier 2 large data center project
2 entitlement period relating to sales tax exemptions.

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

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

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

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

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

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

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

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

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

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

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

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

15 **Sec. 11.** Section 77-6827, Revised Statutes Cumulative Supplement,
16 2024, is amended to read:

17 77-6827 (1) In order to utilize the incentives allowed in the
18 Imagine Nebraska Act, the taxpayer shall file an application with the
19 director, on a form developed by the director, requesting an agreement.

20 (2) The application shall:

21 (a) Identify the taxpayer applying for incentives;

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

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

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

1 employment and investment will govern all years covered under the
2 agreement;

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

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

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

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

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

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

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

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

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

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

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

15 **Sec. 12.** Section 84-712.05, Reissue Revised Statutes of Nebraska, is
16 amended to read:

17 84-712.05 The following records, unless publicly disclosed in an
18 open court, open administrative proceeding, or open meeting or disclosed
19 by a public entity pursuant to its duties, may be withheld from the
20 public by the lawful custodian of the records:

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

29 (2) Medical records, other than records of births and deaths and
30 except as provided in subdivisions (5) and (27) of this section, in any
31 form concerning any person; records of elections filed under section

1 44-2821; and patient safety work product under the Patient Safety
2 Improvement Act;

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

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

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

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

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

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

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

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

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

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

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

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

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

31 (b) Amounts of prizes paid; or

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

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

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

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

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

31 (16) Records or portions of records kept by public bodies which

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

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

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

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

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

30 (19)(a) Records obtained by the Public Employees Retirement Board
31 pursuant to section 84-1512 and (b) records maintained by the board of

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

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

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

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

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

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

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

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

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

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

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

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

19 **Sec. 13.** Section 86-125, Revised Statutes Supplement, 2025, is
20 amended to read:

21 86-125 Notwithstanding the provisions of section 86-124:

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

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

31 (a) The Nebraska Telecommunications Universal Service Fund Act and

1 related surcharges, if applicable;

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

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

6 (d) Consumer complaints and inquiries;

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

11 (4) A communications provider shall:

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

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

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

30 ~~(5)(a)~~ ~~(5)~~ The commission shall ~~may~~, pursuant to section 75-156,
31 administratively fine any communications provider which violates

1 subdivision (4)(c) of this section. ÷

2 (b) The commission may, pursuant to section 75-156, administratively
3 fine any communications provider which violates any other provision of
4 this section;

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

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

16 (8) (7) For purposes of this section, communications provider means
17 any entity that:

18 (a) Uses telephone numbers or Internet protocol addresses or their
19 functional equivalents or successors to provide information of a user's
20 choosing by aid of wire, cable, wireless, satellite, or other like
21 connection, whether part of a bundle of services or offered separately,

22 (i) which provides or enables real-time or interactive voice
23 communications and (ii) in which the voice component is the primary
24 function; or

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

1 **Sec. 14.** If any section in this act or any part of any section is
2 declared invalid or unconstitutional, the declaration shall not affect
3 the validity or constitutionality of the remaining portions.

4 **Sec. 15.** Original section 84-712.05, Reissue Revised Statutes of
5 Nebraska, sections 77-5723 and 77-6827, Revised Statutes Cumulative
6 Supplement, 2024, and sections 49-1480, 77-3,114, 77-27,187.02, and
7 86-125, Revised Statutes Supplement, 2025, are repealed.