

AMENDMENTS TO LB1126

(Amendments to Standing Committee amendments, AM2432)

Introduced by Dorn, 30.

1 1. Insert the following new sections:

2 **Sec. 95.** Section 86-903, Revised Statutes Supplement, 2025, is
3 amended to read:

4 86-903 (1) The Department of Revenue shall determine the prepaid
5 wireless surcharge annually, effective January 1, based on the charges
6 described in subsection (2) of this section as in effect on the preceding
7 July 1. The department shall provide not less than ninety days' advance
8 notice of any change in the prepaid wireless surcharge on the
9 department's website.

10 (2) The rate of the prepaid wireless surcharge shall be the sum of
11 the following three percentages, rounded up to the nearest tenth of one
12 percent:

13 (a) The percentage obtained by dividing (i) the amount of the
14 wireless surcharge authorized under subsection (1) ~~subdivision (1)(b)~~ of
15 section 86-1070 by (ii) fifty;

16 (b) The percentage obtained by dividing (i) the amount of the
17 Nebraska Telecommunications Relay System Fund surcharge set by the Public
18 Service Commission pursuant to the Telecommunications Relay System Act by
19 (ii) fifty; and

20 (c) The percentage obtained by multiplying (i) the Nebraska
21 Telecommunications Universal Service Fund surcharge percentage rate set
22 by the Public Service Commission by (ii) one minus the Federal
23 Communications Commission safe harbor percentage for determining the
24 interstate portion of a fixed monthly wireless charge.

25 (3) The Department of Revenue shall provide the Public Service
26 Commission with prepaid wireless surcharge calculation and collection

1 data upon request by the commission.

2 (4) Beginning January 1, 2013, each seller shall collect the prepaid
3 wireless surcharge from the consumer with respect to each retail
4 transaction occurring in this state. The seller shall disclose the amount
5 of the prepaid wireless surcharge either separately on an invoice,
6 receipt, or other similar document that is provided to the consumer by
7 the seller or otherwise. A retail transaction that is effected in person
8 by a consumer at a business location of the seller shall be treated as
9 occurring in this state if that business location is in this state, and
10 any other retail transaction shall be treated as occurring in this state
11 if the retail transaction is treated as occurring in this state for
12 purposes of section 77-2703.

13 (5) The prepaid wireless surcharge is the liability of the consumer
14 and not of the seller or of any provider, except that the seller shall be
15 liable to remit all prepaid wireless surcharges that the seller collects
16 from consumers as provided in section 86-904, including all such charges
17 that the seller is deemed to collect when the amount of the charge has
18 not been separately stated on an invoice, receipt, or other similar
19 document provided to the consumer by the seller.

20 (6) The amount of the prepaid wireless surcharge that is collected
21 by a seller from a consumer, whether or not such amount is separately
22 stated on an invoice, receipt, or other similar document provided to the
23 consumer by the seller, shall not be included in the base for measuring
24 any tax, fee, surcharge, or other charge that is imposed by this state,
25 any political subdivision of this state, or any intergovernmental agency.

26 (7) For purposes of subsection (4) of this section, when prepaid
27 wireless telecommunications service is sold with one or more other
28 products or services for a single, non-itemized price, the seller shall
29 elect to treat the price of the prepaid wireless telecommunications
30 service (a) as such entire non-itemized price, (b) if the amount of
31 prepaid wireless telecommunications service is disclosed to the consumer

1 as a dollar amount, as such dollar amount, or (c) if the retailer can
2 identify the portion of the price that is attributable to the prepaid
3 wireless telecommunications service by reasonable and verifiable
4 standards from its books and records that are kept in the regular course
5 of business for other purposes, including, but not limited to, nontax
6 purposes, as such portion. If the amount of prepaid wireless
7 telecommunications service is denominated as ten minutes or less or as
8 five dollars or less, the seller may elect not to collect any prepaid
9 wireless surcharge with respect to the retail transaction.

10 **Sec. 96.** Section 86-1070, Revised Statutes Supplement, 2025, is
11 amended to read:

12 86-1070 (1) Each wireless carrier shall collect a ÷ ~~(a)~~ A surcharge
13 of up to seventy cents, ~~except as provided in subdivision (1)(b) of this~~
14 ~~subsection,~~ on all active telephone numbers or functional equivalents
15 every month from users of wireless service and shall remit the surcharge
16 in accordance with section 86-1072; ~~or (b) A surcharge of up to fifty~~
17 ~~cents on all active telephone numbers or functional equivalents every~~
18 ~~month from users of wireless service whose primary place of use is in a~~
19 ~~county containing a city of the metropolitan class and shall remit the~~
20 ~~surcharge in accordance with section 86-1072.~~ The wireless carrier is not
21 liable for any surcharge not paid by a customer and is not required to
22 collect the wireless surcharge for any customers receiving services under
23 the Nebraska Telephone Assistance Program who do not receive a monthly
24 charge for service through a billing statement.

25 (2) Except as otherwise provided in this section, the wireless
26 carrier shall add the surcharge to each user's billing statement. The
27 surcharge shall appear as a separate line-item charge on the user's
28 billing statement and shall be labeled as "Wireless 911 Surcharge" or a
29 reasonable abbreviation of such phrase.

30 (3) If a wireless carrier, except as otherwise provided in this
31 section, resells its service through other entities, each reseller shall

1 collect the surcharge from its customers and shall remit the surcharge in
2 accordance with section 86-1072.

3 (4) The surcharges authorized by this section shall not apply to
4 prepaid wireless telecommunications service as defined in section 86-902.

5 **Sec. 97.** Section 86-1071, Revised Statutes Supplement, 2025, is
6 amended to read:

7 86-1071 The commission shall hold a public hearing annually to
8 determine the amount of revenue necessary to carry out the 911 Service
9 System Act. After the hearing, the commission shall determine the amount
10 of money to be deposited in the 911 Service System Fund for the following
11 year to maximize operational support for all public safety answering
12 points in the state and shall set the surcharge subject to the limitation
13 in section 86-1070.

14 2. On page 80, line 16, strike "and 75-342," and insert "75-342,
15 86-903, 86-1070, and 86-1071,".

16 3. Renumber the remaining sections accordingly.