

AMENDMENTS TO LB1114
(Amendments to E and R amendments, ER160)

Introduced by McKinney, 11.

1 1. Strike section 93 and insert the following sections:

2 **Sec. 74.** Section 13-3308, Reissue Revised Statutes of Nebraska, is
3 amended to read:

4 13-3308 (1) An inland port authority created under the Municipal
5 Inland Port Authority Act may issue and sell revenue bonds necessary to
6 provide sufficient funds for achieving its purposes, including the
7 construction of intermodal facilities, buildings, and infrastructure and
8 the financing of port improvement projects, except that such authority
9 shall not issue or sell general obligation bonds. An inland port
10 authority may pledge any revenue derived from the sale or lease of
11 property of such authority to the payment of such revenue bonds.

12 (2)(a) An inland port authority may designate a portion of any bond
13 issuance as community revenue bonds for the purpose of facilitating
14 investment by residents and stakeholders within the authority's
15 jurisdiction or impacted areas.

16 (b) To the extent practicable, an inland port authority shall make a
17 portion of such community revenue bonds available for purchase by
18 qualified community investors, which may include a target allocation of
19 not less than ten percent of the principal amount of any bond issuance.

20 (c) Community revenue bonds may be structured as a separate series
21 within a bond issuance and may:

22 (i) Carry distinct interest rates, maturities, or denominations;

23 (ii) Be offered in minimum denominations designed to be accessible
24 to retail investors; and

25 (iii) Be sold through intrastate offerings or other methods
26 permitted under applicable state and federal securities laws.

1 (d) Community revenue bonds shall be payable solely from revenues of
2 inland port authority projects and shall not constitute a general
3 obligation of the inland port authority, the state, or any political
4 subdivision.

5 (e) An inland port authority may facilitate the creation or
6 participation of a community investment trust or similar pooled
7 investment vehicle to aggregate investments from qualified community
8 investors.

9 (f) The promotion of community investment, shared economic
10 participation, and equitable access to capital through community revenue
11 bonds is deemed to further a valid public purpose.

12 (g) For purposes of this subsection, a qualified community investor
13 includes:

14 (i) Any individual residing within the boundaries of the inland port
15 authority or within a qualified census tract impacted by the authority;

16 (ii) Any locally owned business operating within the boundaries of
17 the inland port authority; or

18 (iii) Any nonprofit organization, community development entity, or
19 community investment trust serving the area of the inland port authority.

20 (3) {2} The State of Nebraska shall not be liable for any bonds of
21 any inland port authority. Any such bonds shall not be a debt of the
22 state and shall contain on the faces thereof a statement to such effect.

23 (4) {3} No commissioner of any board of any inland port authority or
24 any other authorized person executing inland port authority bonds shall
25 be personally liable on such bonds or be subject to any personal
26 liability or accountability by reason of the issuance thereof.

27 **Sec. 75.** Section 13-3309, Reissue Revised Statutes of Nebraska, is
28 amended to read:

29 13-3309 No inland port authority shall be required to pay any taxes
30 or any assessments whatsoever to the State of Nebraska or to any
31 political subdivision of the state, except for assessments under the

1 Nebraska Workers' Compensation Act and any combined tax due or payments
2 in lieu of contributions as required under the Employment Security Law.
3 The bonds issued under the Municipal Inland Port Authority Act, the
4 interest thereon, the proceeds received by a holder from the sale of such
5 bonds to the extent of the holder's cost of acquisition, or proceeds
6 received upon redemption prior to maturity, proceeds received at
7 maturity, and the receipt of such interest and proceeds of every inland
8 port authority and the income therefrom shall, at all times, be exempt
9 from any taxes and any assessments, except for inheritance and gift taxes
10 and taxes on transfers. Any real or personal property subject to a lease
11 agreement of an inland port authority, whether the authority is lessee or
12 lessor, shall be exempt from property taxation pursuant to section
13 77-202.

14 **Sec. 95.** Section 71-15,168, Reissue Revised Statutes of Nebraska, is
15 amended to read:

16 71-15,168 (1) All tort claims against a housing agency shall be
17 governed by the Political Subdivisions Tort Claims Act.

18 (2) Every person who has any claim against a housing agency, other
19 than a tort claim under subsection (1) of this section, shall file the
20 same, in writing, with the executive director or other person who may be
21 acting as the secretary of such agency. If the claim is in contract, the
22 claim shall state the services provided or articles furnished, as the
23 case may be, and shall show the amount charged and claimed due and
24 unpaid, allowing all just credits. The procedures set forth in this
25 section shall not be applicable to any claim against any agency if the
26 agency advises the claimant in writing that the liability of the agency
27 for such claim, if any, is covered by insurance in whole or in part.

28 (3) If the claimant is dissatisfied with the disposition of his or
29 her claim, or in the event that such claim is not paid or otherwise
30 satisfied within ninety days after such claim has been filed as provided
31 in this section, the claimant shall request, in writing, a hearing on his

1 or her claim before the board of commissioners of the agency. Such
2 request shall be filed with the chairperson of the agency and shall be
3 made within six months after the filing of the claim as provided by this
4 section. The claimant shall be notified of the time and place of the
5 hearing, and he or she shall have the opportunity to present evidence
6 concerning his or her claim to the board of commissioners. The board of
7 commissioners shall hold such hearing and shall allow, disallow, or
8 otherwise dispose of the claim, as the case may be, with written notice
9 to the claimant, all within six months after the filing of a written
10 request for hearing as provided in this subsection.

11 (4) This section shall not apply to any claim, action, or
12 proceeding:

13 (a) By an obligee on a bond of an agency;

14 (b) On a note, guarantee, or other evidence of indebtedness; or

15 (c) By a tenant if such claim is in a contract claims, actions, or
16 proceedings by obligees on bonds of an agency or to claims, actions, or
17 proceedings on notes, guarantees, or other evidences of indebtedness.

18 (5) The representatives of a housing agency shall not be personally
19 liable as such on its contracts or for torts not committed or directly
20 authorized by them.

21 **Sec. 96.** A housing agency for a city of the metropolitan class
22 shall submit a report annually to the Urban Affairs Committee of the
23 Legislature. The report shall include:

24 (1) Information regarding any pest control management activities
25 undertaken during the year covered by the report;

26 (2) The number of eviction filings during the year covered by the
27 report;

28 (3) The number, nature, and resolution of complaints or grievances
29 filed during the year covered by the report;

30 (4) Current occupancy rates; and

31 (5) Any relevant updates from meetings of the agency's board of

1 commissioners.

2 **Sec. 97.** Section 77-202, Revised Statutes Supplement, 2025, is
3 amended to read:

4 77-202 (1) The following property shall be exempt from property
5 taxes:

6 (a) Property of the state and its governmental subdivisions to the
7 extent used or being developed for use by the state or governmental
8 subdivision for a public purpose. For purposes of this subdivision:

9 (i) Property of the state and its governmental subdivisions means
10 (A) property held in fee title by the state or a governmental subdivision
11 or (B) property beneficially owned by the state or a governmental
12 subdivision in that it is used for a public purpose and is being acquired
13 under a lease-purchase agreement, financing lease, or other instrument
14 which provides for transfer of legal title to the property to the state
15 or a governmental subdivision upon payment of all amounts due thereunder.
16 If the property to be beneficially owned by a governmental subdivision
17 has a total acquisition cost that exceeds the threshold amount or will be
18 used as the site of a public building with a total estimated construction
19 cost that exceeds the threshold amount, then such property shall qualify
20 for an exemption under this section only if the question of acquiring
21 such property or constructing such public building has been submitted at
22 a primary, general, or special election held within the governmental
23 subdivision and has been approved by the voters of the governmental
24 subdivision. For purposes of this subdivision, threshold amount means the
25 greater of fifty thousand dollars or six-tenths of one percent of the
26 total actual value of real and personal property of the governmental
27 subdivision that will beneficially own the property as of the end of the
28 governmental subdivision's prior fiscal year; and

29 (ii) Public purpose means use of the property (A) to provide public
30 services with or without cost to the recipient, including the general
31 operation of government, public education, public safety, transportation,

1 public works, civil and criminal justice, public health and welfare,
2 developments by a public housing authority, improvements by an inland
3 port authority, parks, culture, recreation, community development, and
4 cemetery purposes, or (B) to carry out the duties and responsibilities
5 conferred by law with or without consideration. Public purpose does not
6 include leasing of property to a private party unless the lease of the
7 property is at fair market value for a public purpose. Leases of property
8 by a public housing authority to low-income individuals as a place of
9 residence are for the authority's public purpose. Lease agreements of
10 real or personal property by an inland port authority, whether the inland
11 port authority is lessee or lessor, are for the authority's public
12 purpose;

13 (b) Unleased property of the state or its governmental subdivisions
14 which is not being used or developed for use for a public purpose but
15 upon which a payment in lieu of taxes is paid for public safety, rescue,
16 and emergency services and road or street construction or maintenance
17 services to all governmental units providing such services to the
18 property. Except as provided in Article VIII, section 11, of the
19 Constitution of Nebraska, the payment in lieu of taxes shall be based on
20 the proportionate share of the cost of providing public safety, rescue,
21 or emergency services and road or street construction or maintenance
22 services unless a general policy is adopted by the governing body of the
23 governmental subdivision providing such services which provides for a
24 different method of determining the amount of the payment in lieu of
25 taxes. The governing body may adopt a general policy by ordinance or
26 resolution for determining the amount of payment in lieu of taxes by
27 majority vote after a hearing on the ordinance or resolution. Such
28 ordinance or resolution shall nevertheless result in an equitable
29 contribution for the cost of providing such services to the exempt
30 property;

31 (c) Property owned by and used exclusively for agricultural and

1 horticultural societies;

2 (d)(i) Property owned by educational, religious, charitable, or
3 cemetery organizations, or any organization for the exclusive benefit of
4 any such educational, religious, charitable, or cemetery organization,
5 and used exclusively for educational, religious, charitable, or cemetery
6 purposes, when such property is not (A) owned or used for financial gain
7 or profit to either the owner or user, (B) used for the sale of alcoholic
8 liquors for more than twenty hours per week, or (C) owned or used by an
9 organization which discriminates in membership or employment based on
10 race, color, or national origin.

11 (ii) For purposes of subdivision (1)(d) of this section:

12 (A) Educational organization means (I) an institution operated
13 exclusively for the purpose of offering regular courses with systematic
14 instruction in academic, vocational, or technical subjects or assisting
15 students through services relating to the origination, processing, or
16 guarantying of federally reinsured student loans for higher education,
17 (II) a museum or historical society operated exclusively for the benefit
18 and education of the public, or (III) a nonprofit organization that owns
19 or operates a child care facility; and

20 (B) Charitable organization includes (I) an organization operated
21 exclusively for the purpose of the mental, social, or physical benefit of
22 the public or an indefinite number of persons and (II) a fraternal
23 benefit society organized and licensed under sections 44-1072 to
24 44-10,109.

25 (iii) The property tax exemption authorized in subdivision (1)(d)(i)
26 of this section shall apply to any for-profit skilled nursing facility,
27 for-profit nursing facility, or for-profit assisted-living facility that
28 provides housing for medicaid beneficiaries, except that the exemption
29 amount for such property shall be a percentage of the property taxes that
30 would otherwise be due. Such percentage shall be equal to the average
31 percentage of occupied beds in the facility provided to medicaid

1 beneficiaries over the most recent three-year period. This subdivision
2 shall not be construed to modify, limit, or reduce any property tax
3 exemption provided to a nonprofit skilled nursing facility, nonprofit
4 nursing facility, or nonprofit assisted-living facility pursuant to
5 subdivision (1)(d)(i) of this section. For purposes of this subdivision,
6 skilled nursing facility has the same meaning as in section 71-429,
7 nursing facility has the same meaning as in section 71-424, and assisted-
8 living facility has the same meaning as in section 71-5903.

9 (iv) The property tax exemption authorized in subdivision (1)(d)(i)
10 of this section shall apply to a building that (A) is owned by a
11 charitable organization, (B) is made available to students in attendance
12 at an educational institution, and (C) is recognized by such educational
13 institution as approved student housing, except that the exemption shall
14 only apply to the commons area of such building, including any common
15 rooms and cooking and eating facilities;

16 (e) Household goods and personal effects not owned or used for
17 financial gain or profit to either the owner or user; and

18 (f) A portion of the property owned by a taxpayer as provided in the
19 Recreational Trail Easement Property Tax Exemption Act.

20 (2) The increased value of land by reason of shade and ornamental
21 trees planted along the highway shall not be taken into account in the
22 valuation of land.

23 (3) Tangible personal property which is not depreciable tangible
24 personal property as defined in section 77-119 shall be exempt from
25 property tax.

26 (4) Motor vehicles, trailers, and semitrailers required to be
27 registered for operation on the highways of this state shall be exempt
28 from payment of property taxes.

29 (5) Business and agricultural inventory shall be exempt from the
30 personal property tax. For purposes of this subsection, business
31 inventory includes personal property owned for purposes of leasing or

1 renting such property to others for financial gain only if the personal
2 property is of a type which in the ordinary course of business is leased
3 or rented thirty days or less and may be returned at the option of the
4 lessee or renter at any time and the personal property is of a type which
5 would be considered household goods or personal effects if owned by an
6 individual. All other personal property owned for purposes of leasing or
7 renting such property to others for financial gain shall not be
8 considered business inventory.

9 (6) Any personal property exempt pursuant to subsection (2) of
10 section 77-4105 or section 77-5209.02 shall be exempt from the personal
11 property tax.

12 (7) Livestock shall be exempt from the personal property tax.

13 (8) Any personal property exempt pursuant to the Nebraska Advantage
14 Act or the Imagine Nebraska Act shall be exempt from the personal
15 property tax.

16 (9) Any depreciable tangible personal property used directly in the
17 generation of electricity using wind as the fuel source shall be exempt
18 from the property tax levied on depreciable tangible personal property.
19 Any depreciable tangible personal property used directly in the
20 generation of electricity using solar, biomass, or landfill gas as the
21 fuel source shall be exempt from the property tax levied on depreciable
22 tangible personal property if such depreciable tangible personal property
23 was installed on or after January 1, 2016, and has a nameplate capacity
24 of one hundred kilowatts or more. Depreciable tangible personal property
25 used directly in the generation of electricity using wind, solar,
26 biomass, or landfill gas as the fuel source includes, but is not limited
27 to, wind turbines, rotors and blades, towers, solar panels, trackers,
28 generating equipment, transmission components, substations, supporting
29 structures or racks, inverters, and other system components such as
30 wiring, control systems, switchgears, and generator step-up transformers.

31 (10) Any tangible personal property that is acquired by a person

1 operating a data center located in this state, that is assembled,
2 engineered, processed, fabricated, manufactured into, attached to, or
3 incorporated into other tangible personal property, both in component
4 form or that of an assembled product, for the purpose of subsequent use
5 at a physical location outside this state by the person operating a data
6 center shall be exempt from the personal property tax. Such exemption
7 extends to keeping, retaining, or exercising any right or power over
8 tangible personal property in this state for the purpose of subsequently
9 transporting it outside this state for use thereafter outside this state.
10 For purposes of this subsection, data center means computers, supporting
11 equipment, and other organized assembly of hardware or software that are
12 designed to centralize the storage, management, or dissemination of data
13 and information, environmentally controlled structures or facilities or
14 interrelated structures or facilities that provide the infrastructure for
15 housing the equipment, such as raised flooring, electricity supply,
16 communication and data lines, Internet access, cooling, security, and
17 fire suppression, and any building housing the foregoing.

18 (11) For tax years prior to tax year 2020, each person who owns
19 property required to be reported to the county assessor under section
20 77-1201 shall be allowed an exemption amount as provided in the Personal
21 Property Tax Relief Act. For tax years prior to tax year 2020, each
22 person who owns property required to be valued by the state as provided
23 in section 77-601, 77-682, 77-801, or 77-1248 shall be allowed a
24 compensating exemption factor as provided in the Personal Property Tax
25 Relief Act.

26 (12)(a) Broadband equipment shall be exempt from the personal
27 property tax if such broadband equipment is:

28 (i) Deployed in an area funded in whole or in part by funds from the
29 Broadband Equity, Access, and Deployment Program, authorized by the
30 federal Infrastructure Investment and Jobs Act, Public Law 117-58; or

31 (ii) Deployed in a qualified census tract located within the

1 corporate limits of a city of the metropolitan class and being utilized
2 to provide end-users with access to the Internet at speeds of at least
3 one hundred megabits per second for downloading and at least one hundred
4 megabits per second for uploading.

5 (b) An owner of broadband equipment seeking an exemption under this
6 section shall apply for an exemption to the county assessor on or before
7 December 31 of the year preceding the year for which the exemption is to
8 begin. If the broadband equipment meets the criteria described in this
9 subsection, the county assessor shall approve the application within
10 thirty calendar days after receiving the application. The application
11 shall be on forms prescribed by the Tax Commissioner.

12 (c) For purposes of this subsection:

13 (i) Broadband communications service means telecommunications
14 service as defined in section 86-121, video programming as defined in 47
15 U.S.C. 522, as such section existed on January 1, 2024, or Internet
16 access as defined in section 1104 of the federal Internet Tax Freedom
17 Act, Public Law 105-277;

18 (ii) Broadband equipment means machinery or equipment used to
19 provide broadband communications service and includes, but is not limited
20 to, wires, cables, fiber, conduits, antennas, poles, switches, routers,
21 amplifiers, rectifiers, repeaters, receivers, multiplexers, duplexers,
22 transmitters, circuit cards, insulating and protective materials and
23 cases, power equipment, backup power equipment, diagnostic equipment,
24 storage devices, modems, and other general central office or headend
25 equipment, such as channel cards, frames, and cabinets, or equipment used
26 in successor technologies, including items used to monitor, test,
27 maintain, enable, or facilitate qualifying equipment, machinery,
28 software, ancillary components, appurtenances, accessories, or other
29 infrastructure that is used in whole or in part to provide broadband
30 communications service. Machinery or equipment used to produce broadband
31 communications service does not include personal consumer electronics,

1 including, but not limited to, smartphones, computers, and tablets; and
2 (iii) Qualified census tract means a qualified census tract as
3 defined in 26 U.S.C. 42(d)(5)(B)(ii)(I), as such section existed on
4 January 1, 2024.

5 2. On page 87, strike lines 17 through 29 and insert the following
6 new subdivision:

7 "(40) To regulate any housing agency in a city of the metropolitan
8 class, with respect to:

9 (a) Providing for code enforcement for all properties owned and
10 controlled by such housing agency;

11 (b) Providing for complaint-based inspections of all properties
12 managed by such housing agency;

13 (c) Requiring all properties managed by such housing agency to be
14 registered pursuant to any rental registration ordinance adopted by such
15 city of the metropolitan class;

16 (d) Setting penalties for code violations and failure to properly
17 manage properties; and

18 (e) Requiring monthly updates to the city council of such city of
19 the metropolitan class. Such update shall include complaint information
20 on pest control issues and any mitigation efforts completed by the
21 housing agency."

22 3. On page 123, line 1, after "may" insert "immediately"; and after
23 line 19 insert the following new subsection:

24 "(13) For purposes of this section, resolution means a formal
25 written determination adopted by the governing body of a housing agency
26 or by a political subdivision exercising oversight authority that
27 addresses, decides, or disposes of a complaint, grievance, inspection
28 finding, or violation and includes any required corrective action,
29 enforcement measure, or disposition."

30 4. Renumber the remaining sections and correct internal references
31 accordingly.

1 5. Correct the operative date and repealer sections so that the
2 sections added by this amendment become operative three calendar months
3 after the adjournment of this legislative session.