

AMENDMENTS TO LB803

(Amendments to Standing Committee amendments, AM2651)

Introduced by Hallstrom, 1.

1 1. Strike sections 21 and 23 and insert the following new sections:

2 **Sec. 21.** Section 2, Legislative Bill 901, One Hundred Ninth
3 Legislature, Second Session, 2026, is amended to read:

4 Sec. 2. (1) For taxable years beginning or deemed to begin on or
5 after January 1, 2027, under the Internal Revenue Code of 1986, as
6 amended, there shall be allowed refundable credits against the income tax
7 imposed by the Nebraska Revenue Act of 1967 as follows:

8 (a) Two hundred forty thousand dollars of tax credits to be
9 distributed equally among qualifying domestic violence and sexual assault
10 programs run by tribal governments;

11 (b) One hundred fifty thousand dollars of tax credits to be
12 distributed to a statewide coalition representing nonprofit organizations
13 that have an affiliation agreement with the Department of Health and
14 Human Services to provide services to victims of domestic abuse under the
15 Protection from Domestic Abuse Act;

16 (c) One million forty-four thousand dollars of tax credits to be
17 distributed equally to the entity entities described in subdivision
18 ~~subdivisions~~ (a) and (b) of this subsection and any other nonprofit
19 organizations that operate a shelter for victims of domestic violence or
20 human trafficking; and

21 (d) One million five hundred sixty-six thousand dollars of tax
22 credits to be distributed to the entity entities described in subdivision
23 ~~subdivisions~~ (a) and (b) of this subsection and any other nonprofit
24 organizations that operate a shelter for victims of domestic violence or
25 human trafficking as follows:

26 (i) One million two hundred fifty-two thousand eight hundred dollars

1 of tax credits to be distributed based on the population of the program
2 or service area as shown by the latest federal decennial census or as
3 determined by the department if such census data is not available; and

4 (ii) Three hundred thirteen thousand two hundred dollars of tax
5 credits to be distributed based on the square miles of the program or
6 service area.

7 (2) The department shall distribute all of the credits allowed under
8 the Domestic Violence and Human Trafficking Service Providers Tax Credit
9 Act each calendar year.

10 (3) For purposes of this section:

11 (a) Department means the Department of Revenue;

12 (b) Nonprofit organization means an organization organized under
13 section 501(c)(3) of the Internal Revenue Code of 1986, as amended; and

14 (c) Tribal has the same meaning as in section 71-914.02.

15 **Sec. 22.** Sections 14, 15, 16, 17, 18, 19, 21, 25, and 26 of this act
16 become operative on January 1, 2027. Sections 1, 2, 3, 4, 5, 6, 7, 8, 13,
17 20, and 24 of this act become operative three calendar months after the
18 adjournment of this legislative session. The other sections of this act
19 become operative on their effective date.

20 **Sec. 24.** Original sections 13-3403 and 77-2716, Revised Statutes
21 Supplement, 2025, are repealed.

22 **Sec. 25.** Original section 77-1315, Reissue Revised Statutes of
23 Nebraska, sections 77-1502, 77-1601, and 77-1776, Revised Statutes
24 Cumulative Supplement, 2024, section 77-1632, Revised Statutes
25 Supplement, 2025, and section 2, Legislative Bill 901, One Hundred Ninth
26 Legislature, Second Session, 2026, are repealed.

27 2. On page 16, line 3, after "subdivision" insert "listed above" and
28 strike "June 15" and insert "June 1"; in line 4 after "each" insert
29 "listed"; in line 23 strike "June 15" and insert "June 1"; in line 30
30 after the underscored period insert "For purposes of this subsection,
31 political subdivision means a county, city, or school district."; and in

1 line 31 strike "June 15" and insert "June 1".

2 3. On page 21, strike beginning with "(1)" in line 13 through line
3 15 and insert the following new subsection:

4 "(1) For purposes of this section:

5 (a) Political subdivision means a county, city, village, school
6 district, learning community, sanitary and improvement district, natural
7 resources district, or community college; and

8 (b) Property tax request means the total amount of property taxes
9 requested to be raised for a political subdivision through the levy
10 imposed pursuant to section 77-1601."; and strike beginning with "county"
11 in line 17 through "college" in line 20, show as stricken, and insert
12 "political subdivision".

13 4. On page 22, strike beginning with "county" in line 10 through
14 "college" in line 13, show as stricken, and insert "political
15 subdivision".

16 5. Renumber the remaining sections accordingly.