

AMENDMENTS TO LB1209

Introduced by Clements, 2.

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

3 **Section 1.** DEFINITION OF APPROPRIATION PERIOD.

4 For purposes of this act and any other legislative bill passed by
5 the One Hundred Ninth Legislature, First or Second Session, which
6 appropriates funds, FY2025-26 means the period July 1, 2025, through June
7 30, 2026; FY2026-27 means the period July 1, 2026, through June 30, 2027;
8 FY2027-28 means the period July 1, 2027, through June 30, 2028; and
9 FY2028-29 means the period July 1, 2028, through June 30, 2029.

10 **Sec. 2.** APPROPRIATION LANGUAGE.

11 There are hereby appropriated, for FY2025-26 and FY2026-27, the sums
12 set forth in this act to each agency for each program from the respective
13 funds for the general operations of state government, postsecondary
14 education, and state aid, except as otherwise appropriated.

15 **Sec. 3.** UNEXPENDED BALANCES AND CERTIFIED ENCUMBRANCES.

16 All General Fund appropriations existing on June 30, 2025, in excess
17 of expended and certified encumbrance amounts are hereby lapsed unless
18 otherwise provided. All Cash Fund and Revolving Fund appropriations
19 existing on June 30, 2025, in excess of expended and certified
20 encumbrance amounts are hereby lapsed unless otherwise expressly
21 provided. All certified encumbrance amounts on June 30, 2025, and June
22 30, 2026, are hereby reappropriated for FY2025-26 and FY2026-27,
23 respectively, which amounts shall be in addition to the amounts shown in
24 this act.

25 **Sec. 4.** REAPPROPRIATION OF BALANCE, FY2025-26 to FY2026-27.

26 In addition to the appropriations set forth in this act, there are
27 hereby reappropriated all unexpended appropriation balances existing on

1 June 30, 2026, for FY2026-27, to the respective agencies, programs, and
2 funds listed in this act, except as otherwise provided in this act.

3 **Sec. 5.** There are hereby reappropriated for each agency, program,
4 and fund for FY2025-26 and FY2026-27, any appropriation by the One
5 Hundred Seventh Legislature, First or Second Session, of the unexpended
6 and unencumbered appropriation balances of the Federal Funds allocated to
7 the State of Nebraska from the federal Coronavirus State Fiscal Recovery
8 Fund pursuant to the federal American Rescue Plan Act of 2021, 42 U.S.C.
9 802, as amended, unless otherwise indicated in this act and any other
10 legislative bill passed by the One Hundred Eighth Legislature, First or
11 Second Session. Such reappropriation shall retain any provided
12 limitations established by the appropriating legislative bill unless
13 otherwise indicated within this act and any other legislative bill passed
14 by the One Hundred Eighth Legislature, First or Second Session.

15 **Sec. 6.** NEBRASKA ACCOUNTING SYSTEM MANUAL DEFINITIONS.

16 The definitions contained in the Nebraska Accounting System Manual,
17 and any amendments thereto, on file with the Clerk of the Legislature,
18 are hereby adopted by the Legislature as the definitions for this act,
19 except as provided in section 7 of this act.

20 **Sec. 7.** LIMITATION ON SALARIES, WAGES, AND PER DIEMS.

21 (1) For purposes of this act, (a) SALARY LIMIT shall mean total
22 expenditures for permanent and temporary salaries and per diems and (b)
23 total expenditures for permanent and temporary salaries and per diems
24 shall mean all remuneration paid to employees treated as taxable
25 compensation by the Internal Revenue Service or subject to social
26 security coverage, specifically including payments accounted for as
27 vacation, holidays, sick leave, military leave, funeral leave, maternity
28 leave, administrative leave, compensatory time, deferred compensation, or
29 any other similar form, and amounts withheld pursuant to law, but
30 excluding state contributions for social security, retirement, and
31 employee insurance plans.

1 (2) Total expenditures for permanent and temporary salaries and per
2 diems shall be limited to the amount shown except when federal funds in
3 excess of the amount shown are available and approved by the Governor.
4 Expenditures for permanent and temporary salaries and per diems from such
5 grants shall be in addition to the limitation on permanent and temporary
6 salaries and per diems otherwise shown in this act. No agency shall
7 request any state funds for continuation or replacement of any such
8 personnel or activities in future budget requests. To the extent
9 feasible, requests for increases in the limitation on permanent and
10 temporary salaries and per diems shall be addressed to the Appropriations
11 Committee of the Legislature when the Legislature is in session.

12 (3) Expenditures for permanent and temporary salaries resulting from
13 awards made to employees under sections 81-1346 to 81-1354 shall be in
14 addition to the limitations on permanent and temporary salaries and per
15 diems otherwise shown in this act.

16 (4) The limitation on expenditures for permanent and temporary
17 salaries and per diems for FY2026-27 as enumerated in this act shall be
18 the basis for continuation funding for each fiscal year of the succeeding
19 biennium.

20 (5) The limitation on expenditures for permanent and temporary
21 salaries and per diems for FY2025-26 shall be increased by certified
22 encumbrance amounts from FY2024-25 for permanent and temporary salaries
23 and per diems. The limitation on expenditures for permanent and temporary
24 salaries and per diems for FY2026-27 shall be increased by certified
25 encumbrance amounts from FY2025-26 for permanent and temporary salaries
26 and per diems. Encumbered amounts shall be calculated in accordance with
27 section 81-138.01.

28 (6) The limitation on expenditures for permanent and temporary
29 salaries and per diems shall only apply to remuneration paid to state
30 employees or per diem payments made to members of state boards or
31 commissions.

1 (7) The budget administrator of the budget division of the
2 Department of Administrative Services may administratively increase the
3 limitation on expenditures for permanent and temporary salaries and per
4 diems upon receipt of a request for such increase from the director of a
5 state agency certifying the actual amount of the payment to a former
6 employee of such agency, or such employee's beneficiary upon the death of
7 the employee, of accumulated vacation and sick leave pursuant to section
8 81-1325 and the rules and regulations of the State Personnel System
9 governing such payments.

10 **Sec. 8. DRAWING AND PAYING WARRANTS.**

11 The Director of Administrative Services shall draw warrants upon the
12 proper fund in the state treasury for an amount not to exceed the
13 appropriations set forth in this act upon presentation of proper
14 documentation. The State Treasurer shall pay the warrants out of the
15 appropriate funds.

16 **Sec. 9. AGENCY NO. 23 – DEPARTMENT OF LABOR**

17 Program No. 31 - Division of Employment

	<u>FY2025-26</u>	<u>FY2026-27</u>
18		
19 <u>CASH FUND</u>	<u>-0-</u>	<u>6,500,000</u>
20 <u>PROGRAM TOTAL</u>	<u>-0-</u>	<u>6,500,000</u>

21 There is included in the appropriation to this program for FY2025-26
22 \$-0- Cash Funds for state aid for workforce development, which shall only
23 be used for such purpose. There is included in the appropriation to this
24 program for FY2026-27 \$4,000,000 Cash Funds for state aid for workforce
25 development, which shall only be used for such purpose.

26 **Sec. 10. AGENCY NO. 25 – DEPARTMENT OF HEALTH AND HUMAN SERVICES**

27 Program No. 38 - Behavioral Health Aid

	<u>FY2025-26</u>	<u>FY2026-27</u>
28		
29 <u>CASH FUND</u>	<u>-0-</u>	<u>470,000</u>
30 <u>PROGRAM TOTAL</u>	<u>-0-</u>	<u>470,000</u>

1 There is included in the appropriation to this program for FY2025-26
2 \$-0- Cash Funds for state aid, which shall only be used for such purpose.
3 There is included in the appropriation to this program for FY2026-27
4 \$470,000 Cash Funds for state aid, which shall only be used for such
5 purpose.

6 **Sec. 11.** AGENCY NO. 64 – NEBRASKA STATE PATROL
7 Program No. 100 - Public Protection

	<u>FY2025-26</u>	<u>FY2026-27</u>
9 <u>GENERAL FUND</u>	<u>-0-</u>	<u>113,706</u>
10 <u>CASH FUND</u>	<u>-0-</u>	<u>85,500</u>
11 <u>PROGRAM TOTAL</u>	<u>-0-</u>	<u>199,206</u>
12 <u>SALARY LIMIT</u>	<u>-0-</u>	<u>76,889</u>

13 **Sec. 12.** AGENCY NO. 85 – PUBLIC EMPLOYEES RETIREMENT BOARD
14 Program No. 41 - Administration of Retirement Systems and Deferred
15 Compensation

	<u>FY2025-26</u>	<u>FY2026-27</u>
17 <u>CASH FUND</u>	<u>-0-</u>	<u>7,500</u>
18 <u>PROGRAM TOTAL</u>	<u>-0-</u>	<u>7,500</u>

19 **Sec. 13.** Laws 2025, LB261, section 88, is amended to read:
20 Sec. 88. AGENCY NO. 23 – DEPARTMENT OF LABOR
21 Program No. 194 - Division for Protection of People and Property

	<u>FY2025-26</u>	<u>FY2026-27</u>
23 <u>GENERAL FUND</u>	<u>764,157</u>	<u>-0-</u>
24 GENERAL FUND	764,157	779,383
25 <u>CASH FUND</u>	<u>687,811</u>	<u>1,709,750</u>
26 CASH FUND	687,811	709,750
27 FEDERAL FUND est.	822,851	828,634
28 <u>PROGRAM TOTAL</u>	<u>2,274,819</u>	<u>2,538,384</u>
29 PROGRAM TOTAL	2,274,819	2,317,767

1 SALARY LIMIT 1,315,258 1,346,619

2 **Sec. 14.** Laws 2025, LB261, section 69, as amended by section 59,
3 Legislative Bill 1071, One Hundred Ninth Legislature, Second Session,
4 2026, is amended to read:

5 Sec. 69. AGENCY NO. 16 – DEPARTMENT OF REVENUE
6 Program No. 102 - Revenue Administration

	FY2025-26	FY2026-27
7		
8 <u>GENERAL FUND</u>	<u>17,399,357</u>	<u>595,791</u>
9 GENERAL FUND	17,399,357	2,467,209
10 <u>CASH FUND</u>	<u>14,453,216</u>	<u>33,277,467</u>
11 CASH FUND	14,453,216	29,946,547
12 <u>PROGRAM TOTAL</u>	<u>31,852,573</u>	<u>33,873,258</u>
13 PROGRAM TOTAL	31,852,573	32,413,756
14 <u>SALARY LIMIT</u>	<u>19,868,885</u>	<u>20,584,467</u>
15 SALARY LIMIT	19,868,885	20,278,967

16 There is included in the appropriation to this program for FY2025-26
17 \$336,404 Cash Funds for staff necessary to audit and enforce provisions
18 of the tobacco Master Settlement Agreement from the Nebraska Health Care
19 Cash Fund. There is included in the appropriation to this program for
20 FY2026-27 \$336,404 Cash Funds for staff necessary to audit and enforce
21 provisions of the tobacco Master Settlement Agreement from the Nebraska
22 Health Care Cash Fund.

23 **Sec. 15.** Laws 2025, LB261, section 100, as amended by section 75,
24 Legislative Bill 1071, One Hundred Ninth Legislature, Second Session,
25 2026, is amended to read:

26 Sec. 100. AGENCY NO. 25 – DEPARTMENT OF HEALTH AND HUMAN SERVICES
27 Program No. 348 - Medical Assistance

	FY2025-26	FY2026-27
28		
29 <u>GENERAL FUND</u>	<u>1,085,315,619</u>	<u>843,522,688</u>
30 GENERAL FUND	1,085,315,619	850,284,005

1	CASH FUND	740,239,274	728,739,274
2	<u>FEDERAL FUND est.</u>	<u>3,928,839,289</u>	<u>3,614,112,414</u>
3	FEDERAL FUND est.	3,928,839,289	3,622,224,210
4	<u>PROGRAM TOTAL</u>	<u>5,754,394,182</u>	<u>5,186,374,376</u>
5	PROGRAM TOTAL	5,754,394,182	5,201,247,489

6 The Department of Administrative Services shall monitor the
7 appropriations and expenditures for this program according to the
8 following program classifications:

9 No. 348 - Medical Assistance

10 No. 349 - Medicaid Expansion Aid

11 There is included in the appropriation to this program for FY2025-26
12 \$1,085,315,619 General Funds, \$740,239,274 Cash Funds, and \$3,928,839,289
13 Federal Funds estimate for state aid, which shall only be used for such
14 purpose. There is included in the appropriation to this program for
15 FY2026-27 ~~\$843,522,688~~ ~~\$850,284,005~~ General Funds, \$728,739,274 Cash
16 Funds, and \$3,614,112,414 ~~\$3,622,224,210~~ Federal Funds estimate for state
17 aid, which shall only be used for such purpose.

18 It is the intent of the Legislature that the total amount
19 appropriated for medicaid nursing facility rates for Program No. 348,
20 specified as \$449,351,518 for FY2025-26 (\$196,186,873 General Funds and
21 \$253,164,645 Federal Funds) and \$449,351,518 for FY2026-27 (\$199,467,139
22 General Funds and \$249,884,379 Federal Funds), shall be used in the
23 medicaid nursing facility rate calculation for Program No. 348, including
24 the calculation of the annual inflation factor.

25 The total amount appropriated for medicaid nursing facility rates
26 for Program No. 348 includes amounts for rate enhancement and any other
27 purpose related to medicaid nursing facility services. The Department of
28 Health and Human Services shall file a report electronically with the
29 Legislative Fiscal Analyst and the Clerk of the Legislature no later than
30 August 1, 2025, on how the inflation factor was calculated for FY2025-26

1 rates and no later than June 15 ~~August 1~~, 2026, on how the inflation
2 factor was calculated for FY2026-27 rates.

3 The Department of Health and Human Services shall file a report
4 electronically with the Legislative Fiscal Analyst and the Clerk of the
5 Legislature between December 15 and December 31 of each year of the
6 biennium ending June 30, 2027, identifying the amount of any unspent
7 remaining appropriation from the prior fiscal year's appropriations
8 earmarked for nursing facility payments. The report shall include an
9 identification of encumbrances and retroactive payments.

10 There is included in the amount shown as aid for this program
11 \$1,500,000 Cash Funds for FY2025-26 from the Hospital Quality Assurance
12 and Access Assessment Fund to the Department of Health and Human Services
13 for the medical assistance program to provide reimbursement to mental
14 health providers who do not practice in a hospital and who provide
15 services to medicaid-eligible participants who are eligible for both
16 medicaid and medicare, if there is a lower rate paid under medicare
17 compared to rates paid at the time for medicaid rates for behavioral
18 health services. It is the intent of the Legislature to sustain the
19 medicaid rates for mental health providers serving medicaid-eligible
20 participants who are eligible for both medicaid and medicare and are
21 receiving behavioral health services under Program No. 348, Medical
22 Assistance.

23 There is included in the amount shown as aid for this program
24 \$1,408,364 Cash Funds for FY2025-26 and \$1,408,364 Cash Funds for
25 FY2026-27 from the Medicaid Managed Care Excess Profit Fund for medicaid
26 assisted-living facility rates for Program No. 348, to be used
27 specifically by the Department of Health and Human Services to increase
28 the current medicaid assisted-living facility rates, which are included
29 in Program No. 348 and paid as a service as part of Nebraska's aged and
30 disabled home and community-based medicaid 1915(c) waiver program, to the
31 daily rate of \$73.91 for FY2025-26 and \$73.91 for FY2026-27, for both

1 rural and urban assisted-living single occupancy waiver days.

2 It is the intent of the Legislature that phased-down state
3 contributions to the federal government as defined and required by the
4 federal Medicare Prescription Drug, Improvement, and Modernization Act of
5 2003 may be made from appropriations to this program.

6 The chief executive officer of the Department of Health and Human
7 Services may certify to the budget administrator of the budget division
8 of the Department of Administrative Services FY2025-26 and FY2026-27
9 unexpended appropriation balances for Medical Assistance, Program No.
10 348, available to transfer to Developmental Disability Aid, Program No.
11 424, to be used only to maintain individuals with an intellectual or
12 developmental disability in a medicaid program that best serves their
13 needs at a cost that does not exceed the cost of services provided in an
14 institution. The budget administrator of the budget division of the
15 Department of Administrative Services shall administratively transfer
16 during FY2025-26 and FY2026-27 available appropriations as certified by
17 the chief executive officer of the Department of Health and Human
18 Services from Medical Assistance, Program No. 348, to Developmental
19 Disability Aid, Program No. 424.

20 **Sec. 16.** Laws 2025, LB261, section 164, as amended by section 99,
21 Legislative Bill 1071, One Hundred Ninth Legislature, Second Session,
22 2026, is amended to read:

23 Sec. 164. AGENCY NO. 35 – NEBRASKA LIQUOR CONTROL COMMISSION

24 Program No. 73 - Licensing and Regulation

	FY2025-26	FY2026-27
25		
26 <u>GENERAL FUND</u>	<u>2,885,293</u>	<u>2,714,207</u>
27 GENERAL FUND	2,885,293	3,014,207
28 <u>CASH FUND</u>	<u>600,000</u>	<u>400,000</u>
29 CASH FUND	600,000	100,000
30 PROGRAM TOTAL	3,485,293	3,114,207

1 SALARY LIMIT 1,275,475 1,412,975

2 The Department of Administrative Services shall monitor the
3 appropriations and expenditures for this program according to the
4 following program classifications:

5 No. 073 - Licensing and Regulation

6 No. 096 - Medical Cannabis

7 **Sec. 17.** Laws 2025, LB261, section 246, as amended by section 119,
8 Legislative Bill 1071, One Hundred Ninth Legislature, Second Session,
9 2026, is amended to read:

10 Sec. 246. AGENCY NO. 72 – DEPARTMENT OF ECONOMIC DEVELOPMENT

11 Program No. 603 - Industrial Recruitment

	FY2025-26	FY2026-27
12		
13 <u>GENERAL FUND</u>	<u>18,060,554</u>	<u>6,195,537</u>
14 GENERAL FUND	18,060,554	18,147,087
15 <u>CASH FUND</u>	<u>86,019,625</u>	<u>72,525,784</u>
16 CASH FUND	86,019,625	57,525,784
17 FEDERAL FUND est.	21,183,754	21,188,298
18 <u>PROGRAM TOTAL</u>	<u>125,263,933</u>	<u>99,909,619</u>
19 PROGRAM TOTAL	125,263,933	96,861,169
20 SALARY LIMIT	5,864,322	5,994,488

21 The unexpended Cash Fund appropriation balance for unexpended
22 obligations existing on June 30, 2025, for the Site and Building
23 Development Act, is hereby reappropriated.

24 The Department of Administrative Services shall monitor the
25 appropriations and expenditures for this program according to the
26 following program classifications:

27 No. 603 - Industrial Recruitment

28 No. 604 - Business Incentives

29 There is included in the appropriation to this program for FY2025-26
30 \$11,020,352 General Funds, \$84,839,197 Cash Funds, and \$20,737,571

1 Federal Funds estimate for state aid, which shall only be used for such
2 purpose. There is included in the appropriation to this program for
3 FY2026-27 ~~\$-0-~~ ~~\$11,020,352~~ General Funds, \$70,239,197 ~~\$56,339,197~~ Cash
4 Funds, and \$20,737,571 Federal Funds estimate for state aid, which shall
5 only be used for such purpose.

6 It is the intent of the Legislature to appropriate an additional
7 \$4,500,000 Cash Funds from the Site and Building Development Fund in
8 FY2027-28 pursuant to subdivision (1)(h) of section 81-12,147.

9 There is included in the amount shown as aid for FY2025-26
10 \$50,000,000 Cash Funds from the Nebraska Transformational Project Fund as
11 state aid, which shall only be used for such purpose. There is included
12 in the amount shown as aid for FY2026-27 \$50,000,000 Cash Funds from the
13 Nebraska Transformational Project Fund as state aid, which shall only be
14 used for such purpose.

15 There is included in the amount shown as aid for FY2025-26
16 \$4,000,000 Cash Funds and for FY2026-27 ~~\$-0-~~ Cash Funds from the Imagine
17 Nebraska Revolving Loan Fund for state aid, which shall only be used for
18 such purpose.

19 **Sec. 18.** Laws 2025, LB261, section 279, as amended by section 125,
20 Legislative Bill 1071, One Hundred Ninth Legislature, Second Session,
21 2026, is amended to read:

22 Sec. 279. AGENCY NO. 84 – DEPARTMENT OF WATER, ENERGY, AND
23 ENVIRONMENT

24 Program No. 334 - Soil and Water Conservation

	FY2025-26	FY2026-27
25		
26 <u>GENERAL FUND</u>	<u>9,645,854</u>	<u>9,755,854</u>
27 GENERAL FUND	9,645,854	10,170,854
28 <u>CASH FUND</u>	<u>9,573,272</u>	<u>10,029,357</u>
29 CASH FUND	9,573,272	9,614,357
30 FEDERAL FUND est.	2,207,789	2,273,709

1	PROGRAM TOTAL	21,426,915	22,058,920
2	SALARY LIMIT	8,201,870	8,223,188

3 There is hereby reappropriated an amount certified by the Department
4 of Water, Energy, and Environment to the budget administrator of the
5 budget division of the Department of Administrative Services of the
6 unexpended General Fund and Cash Fund appropriation balances appropriated
7 to the Department of Natural Resources for this program existing on June
8 30, 2025, that are allocated in budget subprograms 19, 20, 21, and 24 of
9 Program 334. Reappropriated funds shall be allocated to the same budget
10 subprogram.

11 There is included in the appropriation to this program for FY2025-26
12 \$7,450,000 Cash Funds plus any reappropriated amounts and \$5,000 Federal
13 Funds estimate, for state aid, which shall only be used for such purpose.
14 There is included in the appropriation to this program for FY2026-27
15 \$7,450,000 Cash Funds plus any reappropriated amounts and \$5,000 Federal
16 Funds estimate, for state aid, which shall only be used for such purpose.

17 There is included in the amount shown as state aid for FY2026-27,
18 \$353,000 Cash Funds for the removal of riparian vegetation as part of a
19 vegetation management program, if such vegetation management program is
20 being conducted for the primary objective of improving the conveyance of
21 streamflow in natural streams.

22 The unexpended Cash Fund appropriation balance appropriated to the
23 Department of Natural Resources for this program existing on June 30,
24 2025, is hereby reappropriated to the Department of Water, Energy, and
25 Environment for this program.

26 **Sec. 19.** Laws 2025, LB261, section 280, as amended by section 126,
27 Legislative Bill 1071, One Hundred Ninth Legislature, Second Session,
28 2026, is amended to read:

29 Sec. 280. AGENCY NO. 84 – DEPARTMENT OF WATER, ENERGY, AND
30 ENVIRONMENT

1	Program No. 513 - Environmental Quality		
2		FY2025-26	FY2026-27
3	<u>GENERAL FUND</u>	<u>5,250,060</u>	<u>5,025,060</u>
4	GENERAL FUND	5,250,060	5,250,060
5	<u>CASH FUND</u>	<u>42,816,431</u>	<u>43,233,267</u>
6	CASH FUND	42,816,431	43,115,996
7	FEDERAL FUND est.	45,798,301	46,175,320
8	<u>PROGRAM TOTAL</u>	<u>93,864,792</u>	<u>94,433,647</u>
9	PROGRAM TOTAL	93,864,792	94,541,376
10	SALARY LIMIT	18,561,743	18,956,247

11 The Department of Administrative Services shall monitor the
12 appropriations and expenditures for this program according to the
13 following program classifications:

- 14 No. 513 - Administration
- 15 No. 586 - Water Quality
- 16 No. 587 - Land Quality
- 17 No. 588 - Air Quality

18 There is included in the appropriation to this program for FY2025-26
19 \$18,645,601 Cash Funds and \$24,538,513 Federal Funds estimate for state
20 aid, which shall only be used for such purpose. There is included in the
21 appropriation to this program for FY2026-27 \$18,645,601 Cash Funds and
22 \$24,529,499 Federal Funds estimate for state aid, which shall only be
23 used for such purpose.

24 There is included in the amount shown for FY2026-27 \$38,000,000
25 Federal Funds for the purpose of awarding a grant to a city of the first
26 class which operates a publicly owned wastewater treatment facility that
27 is subject to a National Pollutant Discharge Elimination System permit
28 and that has experienced documented increases in industrial wastewater
29 load resulting in treatment capacity or compliance challenges due to a
30 calcium caseinate food ingredient manufacturing facility. The Federal

1 Funds in this section are from the funds awarded to the State of Nebraska
2 from the Inflation Reduction Act of 2022, 42 U.S.C. 7437, as amended.
3 Such grant award shall be contingent upon receipt of a one-to-one match
4 certified by the department.

5 The unexpended Cash Fund appropriation balance appropriated to the
6 Department of Environment and Energy for this program existing on June
7 30, 2025, up to \$6,000,000, is hereby reappropriated for providing grants
8 to metropolitan utilities districts for lead service line replacements in
9 accordance with section 71-5328.

10 **Sec. 20.** Laws 2025, LB261, section 285, as amended by section 127,
11 Legislative Bill 1071, One Hundred Ninth Legislature, Second Session,
12 2026, is amended to read:

13 Sec. 285. AGENCY NO. 85 – PUBLIC EMPLOYEES RETIREMENT BOARD

14 Program No. 515 - Public Employees Retirement

	FY2025-26	FY2026-27
15		
16 <u>GENERAL FUND</u>	<u>36,444,018</u>	<u>20,998,604</u>
17 GENERAL FUND	36,444,018	22,219,812
18 <u>PROGRAM TOTAL</u>	<u>36,444,018</u>	<u>20,998,604</u>
19 PROGRAM TOTAL	36,444,018	22,219,812

20 There is included in the appropriation to this program for FY2025-26
21 \$17,541,637 General Funds to provide additional funding to the School
22 Employees Retirement System of the State of Nebraska, which shall only be
23 used for such purpose. There is included in the appropriation to this
24 program for FY2026-27 \$-0- General Funds to provide additional funding to
25 the School Employees Retirement System of the State of Nebraska, which
26 shall only be used for such purpose.

27 There is included in the appropriation to this program for FY2025-26
28 \$10,607,612 General Funds to provide additional funding to the Omaha
29 School Employees Retirement System, which shall only be used for such
30 purpose. There is included in the appropriation to this program for

1 FY2026-27 \$11,581,992 General Funds to provide additional funding to the
2 Omaha School Employees Retirement System, which shall only be used for
3 such purpose.

4 There is included in the appropriation to this program for FY2025-26
5 \$6,834,870 General Funds to provide additional funding to the Nebraska
6 State Patrol Retirement System, which shall only be used for such
7 purpose. There is included in the appropriation to this program for
8 FY2026-27 \$9,416,612 General Funds to provide additional funding to the
9 Nebraska State Patrol Retirement System, which shall only be used for
10 such purpose.

11 There is included in the appropriation to this program for FY2025-26
12 \$1,459,899 General Funds to provide additional funding to the Nebraska
13 Judges Retirement System, which shall only be used for such purpose.
14 There is included in the appropriation to this program for FY2026-27 ~~\$-0-~~
15 ~~\$1,221,208~~ General Funds to provide additional funding to the Nebraska
16 Judges Retirement System, which shall only be used for such purpose.

17 Pursuant to section 84-1319.01, each state agency participating in
18 the State Employees Retirement System of the State of Nebraska shall
19 contribute an amount to the State Equal Retirement Benefit Fund to
20 provide all similarly situated male and female members with equal
21 benefits. It is the intent of the Legislature that the Public Employees
22 Retirement Board notify each state agency of the amount to be paid to the
23 fund for FY2025-26 and FY2026-27.

24 **Sec. 21.** Laws 2025, LB261, section 300, as amended by section 128,
25 Legislative Bill 1071, One Hundred Ninth Legislature, Second Session,
26 2026, is amended to read:

27 Sec. 300. CASH FUNDS.

28 The receipts for FY2025-26 and FY2026-27 inuring to the several Cash
29 Funds, together with any amounts held in account by the State Treasurer
30 on June 30, 2025, are hereby credited to each of the funds respectively.

31 Expenditure of Cash Funds appropriated in this act shall be limited

1 to the amount shown by program except when specific exceptions are made.

2 The amounts appropriated in this act include the following funds:

3 (1) Legislative Council: Nebraska Legislative Shared Information
4 System Cash Fund, Donations/Contributions Cash Fund, Nebraska Statutes
5 Cash Fund, Clerk of the Legislature Cash Fund, Biotechnology Development
6 Cash Fund, Nebraska Health Care Cash Fund;

7 (2) Supreme Court: Supreme Court Reports Cash Fund, Court Appointed
8 Special Advocate Fund, Nebraska Statutes Distribution Cash Fund, Supreme
9 Court Attorney Services Cash Fund, Probation Program Cash Fund, Probation
10 Cash Fund, State Probation Contractual Services Cash Fund, Dispute
11 Resolution Cash Fund, Counsel for Discipline Cash Fund, Supreme Court
12 Education Fund, Supreme Court Automation Cash Fund, Parenting Act Fund,
13 Public Guardianship Cash Fund, Administrative Office of the Courts Cash
14 Fund, Bar Commission Cash Fund;

15 (3) Governor: Governor's Policy Research Cash Fund;

16 (4) Secretary of State: Records Management Cash Fund, Secretary of
17 State Cash Fund, Election Administration Fund;

18 (5) Auditor of Public Accounts: Auditor of Public Accounts Cash
19 Fund;

20 (6) Attorney General: Motor Vehicle Fraud Cash Fund, Department of
21 Justice Natural Resources Enforcement Fund, State Settlement Cash Fund,
22 Nebraska Health Care Cash Fund, State Medicaid Fraud Control Unit Cash
23 Fund, Financial Fraud Victims' Reimbursement Fund;

24 (7) State Treasurer: State Treasurer Administrative Fund, Unclaimed
25 Property Cash Fund, Mutual Finance Assistance Fund, Education Savings
26 Plan Administrative Fund, Education Savings Plan Expense Fund, Convention
27 Center Support Fund, State Disbursement Unit Cash Fund, Treasury
28 Management Cash Fund, Sports Arena Facility Support Fund, Political
29 Subdivision Recapture Cash Fund, Inland Port Authority Fund, College
30 Savings Incentive Cash Fund, Medical Debt Relief Fund, Give to Enable
31 Support Cash Fund;

1 (8) State Department of Education: State Department of Education
2 Cash Fund, Certification Fund, Tuition Recovery Cash Fund, Private
3 Postsecondary Career Schools Cash Fund, Early Childhood Education
4 Endowment Cash Fund, Nebraska Education Improvement Fund, High School
5 Equivalency Grant Fund, Expanded Learning Opportunity Grant Fund,
6 Education Future Fund, Behavioral Training Cash Fund, Mental Health
7 Training Cash Fund, College Pathway Program Cash Fund, School Safety and
8 Security Fund, Computer Science and Technology Education Fund, State
9 Department of Education Improvement Grant Fund, School Emergency Response
10 Mapping Fund;

11 (9) Public Service Commission: Nebraska Grain Warehouse Surveillance
12 Cash Fund, Nebraska Telecommunications Relay System Fund, Public Service
13 Commission Housing and Recreational Vehicle Cash Fund, Nebraska
14 Telecommunications Universal Service Fund, Moisture Testing Examination
15 Fund, Grain Warehouse Auditing Fund, Municipal Rate Negotiations
16 Revolving Loan Fund, Public Service Commission Pipeline Regulation Fund,
17 911 Service System Fund, Transportation Network Company Regulation Cash
18 Fund, 211 Cash Fund;

19 (10) Department of Revenue: Department of Revenue Enforcement Fund,
20 State Lottery Operation Cash Fund, Marijuana and Controlled Substances
21 Tax Administration Cash Fund, Waste Reduction and Recycling Incentive
22 Fees Collection Fund, Petroleum Release Remedial Action Collection Fund,
23 Litter Fee Collection Fund, Severance Tax Administration Fund, Charitable
24 Gaming Operations Fund, Tobacco Products Administration Cash Fund,
25 Nebraska Incentives Fund, Motor Fuel Tax Enforcement and Collection Cash
26 Fund, Nebraska Health Care Cash Fund, State Athletic Commissioner's Cash
27 Fund, Department of Revenue Property Assessment Division Cash Fund,
28 Property Tax Credit Cash Fund, Nebraska Advantage Transformational
29 Tourism and Redevelopment Act Cash Fund, Airline and Carline Cash Fund,
30 Compulsive Gamblers Assistance Fund, School District Property Tax Relief
31 Credit Fund;

1 (11) Department of Agriculture: Fertilizers and Soil Conditioners
2 Administrative Fund, Commercial Feed Administration Cash Fund, Pure Milk
3 Cash Fund, Soil and Plant Analysis Laboratory Cash Fund, Livestock
4 Auction Market Fund, Nebraska Potato Development Fund, Weights and
5 Measures Administrative Fund, Nebraska Poultry and Egg Development,
6 Utilization, and Marketing Fund, Agricultural Products Marketing
7 Information Cash Fund, Pure Food Cash Fund, Nebraska Agricultural
8 Products Marketing Cash Fund, State Apiary Cash Fund, Weed Book Cash
9 Fund, Pesticide Administrative Cash Fund, Nebraska Seed Administrative
10 Cash Fund, Plant Protection and Plant Pest Cash Fund, Tractor Permit Cash
11 Fund, Animal Damage Control Cash Fund, Noxious Weed Cash Fund, Buffer
12 Strip Incentive Fund, Winery and Grape Producers Promotional Fund,
13 Commercial Dog and Cat Operator Inspection Program Cash Fund,
14 Domesticated Cervine Animal Cash Fund, Agricultural Laboratory Testing
15 Services Cash Fund, Agricultural Suppliers Lease Protection Cash Fund,
16 Nebraska Beer Industry Promotional Fund, Animal Health and Disease
17 Control Act Cash Fund;

18 (12) Department of Banking and Finance: Financial Institution
19 Assessment Cash Fund, Securities Act Cash Fund, Department of Banking and
20 Finance Settlement Cash Fund;

21 (13) State Fire Marshal: Nebraska Natural Gas Pipeline Safety Cash
22 Fund, State Fire Marshal Cash Fund, Underground Storage Tank Fund,
23 Training Division Cash Fund, Reduced Cigarette Ignition Propensity Fund,
24 Boiler Inspection Cash Fund, Mechanical Safety Inspection Fund;

25 (14) Department of Insurance: Department of Insurance Cash Fund;

26 (15) Department of Labor: Employment Security Special Contingent
27 Fund, Contractor, Business, and Professional Employer Organization
28 Registration Cash Fund, Workforce Development Program Cash Fund,
29 Employment Security Administration Fund;

30 (16) Department of Motor Vehicles: Motor Carrier Division Cash Fund,
31 Department of Motor Vehicles Cash Fund, Department of Motor Vehicles

1 Ignition Interlock Fund, License Plate Cash Fund, Vehicle Title and
2 Registration System Replacement and Maintenance Cash Fund, Operator's
3 License Services System Replacement and Maintenance Fund, Highway Tax
4 Fund, Motor Carrier Services System Replacement and Maintenance Fund;

5 (17) Department of Health and Human Services: Health and Human
6 Services Cash Fund, School District Reimbursement Fund, Nebraska Child
7 Abuse Prevention Fund, Nebraska Health Care Cash Fund, University of
8 Nebraska Medical Center Medical Education Revolving Fund, Behavioral
9 Health Services Fund, Professional and Occupational Credentialing Cash
10 Fund, Rural Health Professional Incentive Fund, Organ and Tissue Donor
11 Awareness and Education Fund, Prescription Drug Monitoring Program Fund,
12 ICF/DD Reimbursement Protection Fund, Nebraska Emergency Medical System
13 Operations Fund, Radiation Transportation Emergency Response Cash Fund,
14 Nursing Facility Quality Assurance Fund, Health Care Homes for the
15 Medically Underserved Fund, Nursing Faculty Student Loan Cash Fund,
16 Nursing Facility Penalty Cash Fund, Homeless Shelter Assistance Trust
17 Fund, Patient Safety Cash Fund, Medicaid Managed Care Excess Profit Fund,
18 HCBS Enhanced FMAP Fund, Opioid Treatment Infrastructure Cash Fund,
19 Opioid Prevention and Treatment Cash Fund, Hospital Quality Assurance and
20 Access Assessment Fund, Medicaid Access and Quality Fund, Domestic
21 Violence and Sex Trafficking Survivor Housing Assistance Fund, 988
22 Emergency Lifeline Cash Fund;

23 (18) Department of Transportation: Highway Cash Fund, Grade Crossing
24 Protection Fund, State Recreation Road Fund, Roads Operations Cash Fund,
25 State Highway Capital Improvement Fund, Transportation Infrastructure
26 Bank Fund, Aeronautics Cash Fund, Department of Transportation
27 Aeronautics Capital Improvement Fund;

28 (19) Department of Veterans' Affairs: Veteran Cemetery Construction
29 Fund, Nebraska Veteran Cemetery System Operation Fund, Department of
30 Veterans' Affairs Cash Fund, Veterans' Home Building Fund, Pets for Vets
31 Cash Fund, Veterans Employment Program Fund, Military Installation

- 1 Development and Support Fund;
- 2 (20) State Electrical Board: Electrical Division Fund;
- 3 (21) Military Department: Military Department Cash Fund, Governor's
4 Emergency Cash Fund, Nebraska Emergency Management Agency Cash Fund,
5 Nebraska Emergency Planning and Community Right to Know Cash Fund;
- 6 (22) Board of Educational Lands and Funds: Surveyors' Cash Fund,
7 Board of Educational Lands and Funds Cash Fund, Survey Record Repository
8 Fund;
- 9 (23) Game and Parks Commission: State Game Fund, State Park Cash
10 Revolving Fund, Nebraska Habitat Fund, Nebraska Aquatic Habitat Fund,
11 Nebraska Snowmobile Trail Cash Fund, Nebraska Outdoor Recreation
12 Development Cash Fund, Wildlife Conservation Fund, Nebraska Environmental
13 Trust Fund, Cowboy Trail Fund, Game Law Investigation Cash Fund, Niobrara
14 Council Fund, Nebraska Environmental Endowment Fund, Hunters Helping the
15 Hungry Cash Fund, Game and Parks Commission Capital Maintenance Fund,
16 Game and Parks State Park Improvement and Maintenance Fund, Game and
17 Parks Commission Educational Fund, Josh the Otter-Be Safe Around Water
18 Cash Fund, Trail Development and Maintenance Fund, Water Recreation
19 Enhancement Fund, Museum Construction and Maintenance Fund;
- 20 (24) Nebraska Library Commission: Nebraska Library Commission Cash
21 Fund;
- 22 (25) Nebraska Liquor Control Commission: Nebraska Liquor Control
23 Commission Rule and Regulation Cash Fund, Nebraska Medical Cannabis
24 Commission Cash Fund;
- 25 (26) State Racing and Gaming Commission: Track Distribution Fund,
26 Racetrack Gaming Fund;
- 27 (27) Nebraska Workers' Compensation Court: Compensation Court Cash
28 Fund;
- 29 (28) Nebraska Brand Committee: Nebraska Brand Inspection and Theft
30 Prevention Fund;
- 31 (29) Nebraska Motor Vehicle Industry Licensing Board: Nebraska Motor

1 Vehicle Industry Licensing Fund;

2 (30) State Real Estate Commission: State Real Estate Commission's
3 Fund;

4 (31) Board of Barber Examiners: Board of Barber Examiners Fund;

5 (32) Department of Correctional Services: Department of Correctional
6 Services Facility Cash Fund, Reentry Cash Fund, Vocational and Life
7 Skills Programming Fund, Prison Overcrowding Contingency Fund, Parole
8 Program Cash Fund, Correctional Services Insurance Proceeds Fund;

9 (33) Nebraska Educational Telecommunications Commission: State
10 Educational Telecommunications Fund;

11 (34) Coordinating Commission for Postsecondary Education:
12 Coordinating Commission for Postsecondary Education Cash Fund, Nebraska
13 Opportunity Grant Fund, Guaranty Recovery Cash Fund, Excellence in
14 Teaching Cash Fund, Door to College Scholarship Fund, Community College
15 Gap Assistance Program Fund;

16 (35) Nebraska State Colleges: Chadron Cash Fund, Peru Cash Fund,
17 Wayne Cash Fund, CSC Capital Projects Cash Fund, PSC Capital Projects
18 Cash Fund, Wayne Cash Fund--Capital Projects, Special Projects Cash Fund,
19 Board of Trustees Cash Fund, State Colleges Sport Facilities Cash Fund;

20 (36) University of Nebraska: Financial Literacy Cash Fund,
21 University Cash Fund, Temporary University Fund, University of Nebraska
22 at Omaha Cash Fund, University of Nebraska Medical Center Cash Fund,
23 University of Nebraska at Kearney Cash Fund, University of Nebraska
24 Central Administration Designated Cash Fund, University of Nebraska-
25 Lincoln Designated Cash Fund, University of Nebraska at Omaha Designated
26 Cash Fund, University of Nebraska Medical Center Designated Cash Fund,
27 University of Nebraska at Kearney Designated Cash Fund, State Anatomical
28 Board Cash Fund;

29 (37) Nebraska State Fair Board: Nebraska State Fair Support and
30 Improvement Cash Fund;

31 (38) Real Property Appraiser Board: Real Property Appraiser Fund,

1 Appraisal Management Company Fund;

2 (39) Nebraska State Historical Society: Historical Society Fund,
3 Historical Landmark Cash Fund, Nebraska Job Creation and Mainstreet
4 Revitalization Fund, Willa Cather National Statuary Hall Cash Fund, Willa
5 Cather Historical Building Cash Fund, Semiquincentennial Commission Fund;

6 (40) Nebraska Wheat Development, Utilization, and Marketing Board:
7 Nebraska Wheat Development, Utilization, and Marketing Fund;

8 (41) Nebraska Oil and Gas Conservation Commission: Oil and Gas
9 Conservation Fund, Carbon Dioxide Storage Facility Administrative Fund;

10 (42) Board of Engineers and Architects: Engineers and Architects
11 Regulation Fund;

12 (43) Board of Geologists: Geologists Regulation Fund;

13 (44) Nebraska Ethanol Board: Agricultural Alcohol Fuel Tax Fund,
14 Ethanol Production Incentive Cash Fund;

15 (45) Nebraska Dairy Industry Development Board: Nebraska Dairy
16 Industry Development Fund;

17 (46) State Board of Examiners for Land Surveyors: Land Surveyor
18 Examiner's Fund;

19 (47) Nebraska State Board of Public Accountancy: Certified Public
20 Accountants Fund;

21 (48) Nebraska State Patrol: Nebraska State Patrol Cash Fund,
22 Investigation Petty Cash Fund, Carrier Enforcement Cash Fund, Nebraska
23 State Patrol Drug Control and Education Cash Fund, Public Safety Cash
24 Fund, Nebraska State Patrol Vehicle Replacement Cash Fund, Nebraska
25 Public Safety Communication System Cash Fund, Combined Law Enforcement
26 Information Network Cash Fund, State DNA Sample and Data Base Fund,
27 Treasury Agency Forfeitures Cash Fund;

28 (49) Department of Administrative Services: Building Renewal
29 Allocation Fund, State Building Renewal Assessment Fund, University
30 Building Renewal Assessment Fund, State College Building Renewal
31 Assessment Fund, Capitol Restoration Cash Fund, Vacant Building and

1 Excess Land Cash Fund, Resource Recovery Fund, Tort Claims Fund,
2 Information Technology Infrastructure Fund, Health and Life Benefit
3 Administration Cash Fund, Rural Broadband Task Force Fund, Community
4 College State Dependents Fund, Ferguson House Fund;

5 (50) Abstracters Board of Examiners: Abstracters Board of Examiners
6 Cash Fund;

7 (51) Commission on Latino-Americans: Hispanic Awareness Cash Fund,
8 Commission on Latino-Americans Cash Fund;

9 (52) Nebraska Arts Council: Nebraska Arts Council Cash Fund,
10 Nebraska Arts and Humanities Cash Fund, Support the Arts Cash Fund;

11 (53) Foster Care Review Office: Foster Care Review Office Cash Fund,
12 Nebraska Health Care Cash Fund;

13 (54) Department of Economic Development: Job Training Cash Fund,
14 Administrative Cash Fund, Affordable Housing Trust Fund, Civic and
15 Community Center Financing Fund, Rural Workforce Housing Investment Fund,
16 Bioscience Innovation Cash Fund, Nebraska Film Office Fund, Customized
17 Job Training Cash Fund, Imagine Nebraska Cash Fund, Middle Income
18 Workforce Housing Investment Fund, Imagine Nebraska Revolving Loan Fund,
19 Nebraska Transformational Project Fund, Site and Building Development
20 Fund, Economic Recovery Contingency Fund, Innovation Hub Cash Fund,
21 Nebraska Rural Projects Fund, Shovel-Ready Capital Recovery and
22 Investment Fund, Panhandle Improvement Project Cash Fund, Youth Outdoor
23 Education Innovation Fund;

24 (55) State Board of Landscape Architects: State Board of Landscape
25 Architects Cash Fund;

26 (56) Nebraska Power Review Board: Nebraska Power Review Fund;

27 (57) Nebraska Investment Council: State Investment Officer's Cash
28 Fund;

29 (58) Nebraska Commission on Law Enforcement and Criminal Justice:
30 Nebraska Law Enforcement Training Center Cash Fund, Law Enforcement
31 Improvement Fund, Victim's Compensation Fund, Community Corrections

1 Uniform Data Analysis Cash Fund, Violence Prevention Cash Fund;
2 (59) Commission for the Blind and Visually Impaired: Commission for
3 the Blind and Visually Impaired Cash Fund;
4 (60) Commission for the Deaf and Hard of Hearing: Commission for the
5 Deaf and Hard of Hearing Fund;
6 (61) Community College Aid: Nebraska Community College Aid Cash
7 Fund, Community College Future Fund;
8 (62) Department of Water, Energy, and Environment: Integrated Solid
9 Waste Management Cash Fund, Nebraska Litter Reduction and Recycling Fund,
10 Environmental Cash Fund, Chemigation Costs Fund, Low-Level Radioactive
11 Waste Cash Fund, Petroleum Release Remedial Action Cash Fund, Wastewater
12 Treatment Operator Certification Cash Fund, Local Site Selection Cash
13 Fund, Local Monitoring Committee Cash Fund, Waste Reduction and Recycling
14 Incentive Fund, Wastewater Treatment Facilities Construction Loan Fund,
15 Remedial Action Plan Monitoring Fund, Livestock Waste Management Cash
16 Fund, Drinking Water Administration Fund, Clean Air Title V Cash Fund,
17 Air Quality Permit Cash Fund, Superfund Cost Share Cash Fund, Private
18 Onsite Wastewater Treatment System Certification and Registration Cash
19 Fund, Solid Waste Landfill Closure Assistance Fund, Private Onsite
20 Wastewater Treatment System Permit and Approval Cash Fund, State Energy
21 Cash Fund, Clean-burning Motor Fuel Development Fund, Volkswagen
22 Settlement Cash Fund, Renewable Fuel Infrastructure Fund, Engineering
23 Plan Review Cash Fund, Environmental Safety Cash Fund, Nebraska
24 Environmental Response Cash Fund, Water Well Standards and Contractors'
25 Licensing Fund, Safe Drinking Water Act Cash Fund, Dredge and Fill Cash
26 Fund, Lead Service Line Cash Fund, Water Resources Cash Fund, Small
27 Watersheds Flood Control Fund, Nebraska Resources Development Fund,
28 Nebraska Soil and Water Conservation Fund, Natural Resources Water
29 Quality Fund, Water Well Decommissioning Fund, Water Resources Trust
30 Fund, Department of Water, Energy, and Environment Cash Fund, Water
31 Sustainability Fund, Critical Infrastructure Facilities Cash Fund, Dam

1 Safety Cash Fund, Perkins County Canal Project Fund, Jobs and Economic
2 Development Initiative Fund, Surface Water Irrigation Infrastructure
3 Fund, Battery Stewardship Cash Fund, Revitalize Rural Nebraska Fund;

4 (63) Public Employees Retirement Board: School Expense Fund, Judges
5 Expense Fund, State Patrol Expense Fund, Deferred Compensation Expense
6 Fund, State Employees Retirement System Expense Fund, County Employees
7 Retirement System Expense Fund, State Cash Balance Expense Fund, County
8 Cash Balance Expense Fund, Class V School Employees Retirement System
9 Management Work Plan Fund;

10 (64) Dry Bean Commission: Dry Bean Development, Utilization,
11 Promotion, and Education Fund;

12 (65) Nebraska Accountability and Disclosure Commission: Nebraska
13 Accountability and Disclosure Commission Cash Fund;

14 (66) Corn Development, Utilization, and Marketing Board: Nebraska
15 Corn Development, Utilization, and Marketing Fund;

16 (67) Commission on Indian Affairs: Commission on Indian Affairs Cash
17 Fund, Chief Standing Bear National Statuary Hall Cash Fund, Native
18 American Scholarship and Leadership Fund;

19 (68) Nebraska Tourism Commission: State Visitors Promotion Cash
20 Fund, Tourism Conference Cash Fund, Nebraska Tourism Commission
21 Promotional Cash Fund;

22 (69) Grain Sorghum Development, Utilization, and Marketing Board:
23 Grain Sorghum Development, Utilization, and Marketing Fund, Grain Sorghum
24 National Checkoff Fund;

25 (70) Tax Equalization and Review Commission: Tax Equalization and
26 Review Commission Cash Fund;

27 (71) Commission on Public Advocacy: Legal Education for Public
28 Service and Rural Practice Loan Repayment Assistance Fund, Commission on
29 Public Advocacy Operations Cash Fund, Legal Aid and Services Fund, Civil
30 Legal Services Fund;

31 (72) Dry Pea and Lentil Commission: Dry Pea and Lentil Fund; and

1 (73) Commission on African American Affairs: Commission on African
2 American Affairs Cash Fund.

3 **Sec. 22.** Section 81, Legislative Bill 1072, One Hundred Ninth
4 Legislature, Second Session, 2026, is amended to read:

5 Sec. 81. The State Treasurer shall transfer ~~\$45,000,000~~ ~~\$50,000,000~~
6 from the Nebraska Tobacco Settlement Trust Fund to the General Fund on or
7 after July 1, 2026, but before June 30, 2027, on such dates and in such
8 amounts as directed by the budget administrator of the budget division of
9 the Department of Administrative Services.

10 **Sec. 23.** Original Laws 2025, LB261, section 88; Laws 2025, LB261,
11 sections 69, 100, 164, 246, 279, 280, 285, and 300, as amended by
12 sections 59, 75, 99, 119, 125, 126, 127, and 128, respectively,
13 Legislative Bill 1071, One Hundred Ninth Legislature, Second Session,
14 2026; and section 81, Legislative Bill 1072, One Hundred Ninth
15 Legislature, Second Session, 2026, are repealed.

16 **Sec. 24.** Since an emergency exists, this act takes effect when
17 passed and approved according to law.