

AMENDMENTS TO LB608

Introduced by Revenue.

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

3           **Section 1.** Section 44-314, Revised Statutes Cumulative Supplement,  
4 2024, is amended to read:

5           44-314 (1) Except as provided in subsection (2) of this section, an  
6 employer providing for an individual or family health insurance policy  
7 for a first responder employee shall not cancel such policy if the first  
8 responder suffers serious bodily injury from an event that occurs while  
9 the first responder is acting in the line of duty and that results in the  
10 first responder falling below the minimum number of working hours needed  
11 to maintain his or her regular individual or family health insurance.

12           (2) Subsection (1) of this section does not prohibit an employer  
13 from canceling such policy if the first responder:

14           (a) Voluntarily ceases to be employed with the employer; or

15           (b) Does not return to employment within twelve months after the  
16 date of injury.

17           (3) For a first responder who dies as a result of an event that  
18 occurs while the first responder is acting in the line of duty, the  
19 employer of such first responder shall not cancel any health insurance  
20 policy covering a spouse or dependent of such first responder for a  
21 period of at least twelve months following such death.

22           (4) For purposes of this section:

23           (a) Employer means any state or local governmental entity that  
24 employs a first responder;

25           (b) First responder means any law enforcement officer, professional  
26 firefighter, or paid individual licensed under a licensure classification  
27 in subdivision (1) of section 38-1217 who provides medical care in order

1 to prevent loss of life or aggravation of physiological or psychological  
2 illness or injury;

3 (c) Law enforcement officer has the same meaning as in section  
4 81-1401;

5 (d) Line of duty means any action that a first responder is  
6 authorized or obligated by law, rule, or regulation to perform, related  
7 to or as a condition of employment or service; and

8 (e) Professional firefighter means an individual who is a  
9 firefighter or firefighter-paramedic as a full-time career and who is a  
10 member of a paid fire department of any of the following entities within  
11 Nebraska:

12 (i) A municipality, including a municipality having a home rule  
13 charter or a municipal authority created pursuant to a home rule charter  
14 that has its own paid fire department;

15 (ii) A rural or suburban fire protection district; or

16 (iii) A fire service providing fire protection to federal or state  
17 military installations.

18 **Sec. 2.** Section 85-2601, Reissue Revised Statutes of Nebraska, is  
19 amended to read:

20 ~~85-2601~~ Sections 2 to 18 of this act ~~85-2601 to 85-2608~~ shall be  
21 known and may be cited as the First Responder Recruitment and Retention  
22 Act.

23 **Sec. 3.** Section 85-2602, Reissue Revised Statutes of Nebraska, is  
24 amended to read:

25 ~~85-2602~~ For purposes of the First Responder Recruitment and  
26 Retention Act:

27 (1) Associate degree program means a degree program at a community  
28 college, state college, or state university which typically requires  
29 completion of an organized program of study of at least sixty semester  
30 credit hours or an equivalent that can be shown to accomplish the same  
31 goal. Associate degree program does not include a baccalaureate degree

1 program;

2 (2) Baccalaureate degree program means a degree program at a  
3 community college, state college, or state university which typically  
4 requires completion of an organized program of study of at least one  
5 hundred twenty semester credit hours or an equivalent that can be shown  
6 to accomplish the same goal;

7 (3) Community college means a public postsecondary educational  
8 institution which is part of the community college system and includes  
9 all branches and campuses of such institution located within the State of  
10 Nebraska;

11 (4) Correctional officer means an individual who is employed full-  
12 time by a jail or by the Department of Correctional Services and who is  
13 responsible for the supervision, safety, and security of an adult  
14 correctional facility's population through daily direct contact and  
15 interactions with incarcerated individuals;

16 (5) Eligible disabled person means an individual who was employed as  
17 a first responder but who, as a result of injury or illness, is no longer  
18 able to maintain employment as a first responder;

19 (6) First responder means a law enforcement officer, professional  
20 firefighter, correctional officer, or youth detention officer;

21 (7) (4) Law enforcement officer means any individual who is a law  
22 enforcement officer as defined in section 81-1401;

23 (8) (5) Legal dependent has the same meaning as it is used for  
24 purposes of the Free Application for Federal Student Aid;

25 (9) (6) Line of duty means any action that a first responder law  
26 enforcement officer or professional firefighter is authorized or  
27 obligated by law, rule, or regulation to perform, related to or as a  
28 condition of employment or service;

29 (10) (7) Professional firefighter means an individual who is a  
30 firefighter or firefighter-paramedic as a full-time career and who is a  
31 member of a paid fire department of any of the following entities within

1 Nebraska:

2 (a) A municipality, including a municipality having a home rule  
3 charter or a municipal authority created pursuant to a home rule charter  
4 that has its own paid fire department;

5 (b) A rural or suburban fire protection district; or

6 (c) A fire service providing fire protection to federal or state  
7 military installations;

8 (11) Qualifying child means:

9 (a) A legal dependent; or

10 (b) A person who is a nondependent child of a first responder or an  
11 eligible disabled person and who is a legal dependent of another parent.

12 To be considered a qualifying child under this subdivision, the maternity  
13 or paternity of the child shall be verified through a birth certificate  
14 or other means approved by the admission or financial aid office of the  
15 state university, state college, or community college;

16 (12) Qualifying degree means:

17 (a) For a law enforcement officer, a degree that relates to a career  
18 in law enforcement;

19 (b) For a professional firefighter, a degree that relates to a  
20 career in professional firefighting; and

21 (c) For a correctional officer or youth detention officer, a degree  
22 that relates to a career in corrections, youth detention, or law  
23 enforcement;

24 (13) ~~(8)~~ State college means a public postsecondary educational  
25 institution which is part of the Nebraska state college system and  
26 includes all branches and campuses of such institution located within the  
27 State of Nebraska;

28 (14) ~~(9)~~ State university means a public postsecondary educational  
29 institution which is part of the University of Nebraska and includes all  
30 branches and campuses of such institution located within the State of  
31 Nebraska; and

1           (15) Superior officer means:

2           (a) For a law enforcement officer, such officer's superior law  
3 enforcement officer;

4           (b) For a professional firefighter, the fire chief of such  
5 professional firefighter's fire department; and

6           (c) For a correctional officer or youth detention officer, such  
7 officer's superior;

8           (16) ~~(10)~~ Tuition means the charges and cost of tuition as set by  
9 the governing body of a state university, state college, or community  
10 college; and -

11           (17) Youth detention officer means an individual who is employed  
12 full-time by a juvenile detention facility, as defined in section  
13 83-4,125, and who is responsible for the secure detention and treatment  
14 of a juvenile detention facility's population through daily direct  
15 contact and interactions with detained juveniles.

16           **Sec. 4. (1)** Except as provided in subsection (3) of this section, a  
17 first responder shall be entitled to a tuition waiver as provided in  
18 section 13 of this act from any state university, state college, or  
19 community college for an associate or baccalaureate degree program if the  
20 first responder:

21           (a) Satisfies the relevant requirements of section 5 of this act;

22           (b) Meets all admission requirements of the state university, state  
23 college, or community college;

24           (c) Pursues studies leading to a qualifying degree from an associate  
25 degree program or a baccalaureate degree program;

26           (d) Submits the certificate of verification required by subsection  
27 (2) of this section; and

28           (e) Files with the Department of Revenue documentation showing proof  
29 of employment as a first responder and proof of residence in Nebraska  
30 each year such first responder applies for and receives the tuition  
31 waiver.

1       (2) An application for the tuition waiver shall include a  
2 certificate of verification from the first responder's superior officer  
3 attesting to such first responder's satisfaction of section 5 of this  
4 act. The first responder shall include the certificate of verification  
5 when applying to the state university, state college, or community  
6 college in order to obtain tuition waiver upon initial enrollment.

7       (3) For a first responder who is a correctional officer or a youth  
8 detention officer, the tuition waiver shall only be available for  
9 attendance at a state university.

10       **Sec. 5.** In order for a first responder or a first responder's  
11 qualifying child to be eligible to receive a tuition waiver under section  
12 13 of this act, the first responder must meet the following criteria:

13       (1) If the first responder is a law enforcement officer, such  
14 officer must possess a law enforcement officer certificate under sections  
15 81-1401 to 81-1414.19. This subdivision shall not be satisfied if the  
16 Nebraska Police Standards Advisory Council has revoked or suspended such  
17 certificate or limited certificate under subdivision (6) of section  
18 81-1403 and the Nebraska Commission on Law Enforcement and Criminal  
19 Justice has reviewed and approved such revocation or suspension;

20       (2) If the first responder is a firefighter, such firefighter must  
21 maintain satisfactory performance with such firefighter's fire  
22 department;

23       (3) If the first responder is a correctional officer, such officer  
24 must maintain satisfactory performance as a correctional officer; or

25       (4) If the first responder is a youth detention officer, such  
26 officer must maintain satisfactory performance as a youth detention  
27 officer.

28       **Sec. 6.** (1) Except as provided in subsection (3) of this section, an  
29 eligible disabled person shall be entitled to a tuition waiver as  
30 provided in section 13 of this act from any state university, state  
31 college, or community college for an associate or baccalaureate degree

1 program if such person:

2 (a) Satisfies the relevant requirements of section 7 of this act;

3 (b) Meets all admission requirements of the state university, state  
4 college, or community college;

5 (c) Submits the certificate of verification required by subsection  
6 (2) of this section; and

7 (d) Files with the Department of Revenue documentation showing proof  
8 of status as an eligible disabled person and proof of residence in  
9 Nebraska each year such person applies for and receives the tuition  
10 waiver.

11 (2) An application for the tuition waiver shall include a  
12 certificate of verification from the applicant's former superior officer  
13 attesting to such applicant's satisfaction of section 7 of this act. The  
14 applicant shall include the certificate of verification when applying to  
15 the state university, state college, or community college in order to  
16 obtain tuition waiver upon initial enrollment.

17 (3) For an eligible disabled person who was a correctional officer  
18 or a youth detention officer, the tuition waiver shall only be available  
19 for attendance at a state university.

20 **Sec. 7.** In order for an eligible disabled person or such person's  
21 qualifying child to be eligible to receive a tuition waiver under the  
22 First Responder Recruitment and Retention Act, the eligible disabled  
23 person must meet the following criteria:

24 (1) If the eligible disabled person was a law enforcement officer,  
25 such person possessed, at the time of becoming disabled, a law  
26 enforcement officer certificate under sections 81-1401 to 81-1414.19.  
27 This subdivision shall not be satisfied if the Nebraska Police Standards  
28 Advisory Council has revoked or suspended such certificate or limited  
29 certificate under subdivision (6) of section 81-1403 and the Nebraska  
30 Commission on Law Enforcement and Criminal Justice has reviewed and  
31 approved such revocation or suspension;

1       (2) If the eligible disabled person was a firefighter, such person  
2 maintained, at the time of becoming disabled, satisfactory performance  
3 with such firefighter's fire department;

4       (3) If the eligible disabled person was a correctional officer, such  
5 person maintained, at the time of becoming disabled, satisfactory  
6 performance as a correctional officer; or

7       (4) If the eligible disabled person was a youth detention officer,  
8 such person maintained, at the time of becoming disabled, satisfactory  
9 performance as a youth detention officer.

10       **Sec. 8.** A first responder or an eligible disabled person may receive  
11 a tuition waiver for up to five years if he or she otherwise continues to  
12 be eligible for participation under sections 4 to 7 of this act.

13       **Sec. 9.** (1) Except as provided in subsection (4) of this section, a  
14 qualifying child of a first responder who satisfies section 5 of this act  
15 or of an eligible disabled person who satisfies section 7 of this act  
16 shall be entitled to a tuition waiver as provided in section 13 of this  
17 act from any state university, state college, or community college for an  
18 associate or baccalaureate degree program if the qualifying child:

19       (a) Executes an agreement in accordance with section 10 of this act;

20       (b) Has not previously earned a baccalaureate degree;

21       (c) Completes and submits to the United States Department of  
22 Education a Free Application for Federal Student Aid;

23       (d) Submits a document to the state university, state college, or  
24 community college confirming that the qualifying child has satisfied  
25 subdivision (1)(c) of this section. Such document shall be submitted in a  
26 form and manner as prescribed by the university, college, or community  
27 college; and

28       (e) Submits the certificate of verification required by subsection  
29 (2) of this section.

30       (2)(a) An application for the tuition waiver shall include a  
31 certificate of verification from:



1       (i) The first responder's superior officer attesting to such first  
2       responder's satisfaction of section 5 of this act; or

3       (ii) The eligible disabled person's former superior officer  
4       attesting to such person's satisfaction of section 7 of this act.

5       (b) The applicant shall include the certificate of verification when  
6       applying to the state university, state college, or community college in  
7       order to obtain a tuition waiver upon initial enrollment.

8       (3) The death of a first responder in the line of duty that occurs  
9       after submission of an application for a tuition waiver shall not  
10       disqualify such first responder's otherwise eligible qualifying child  
11       from receiving the tuition waiver. In such case, in lieu of submitting  
12       the certificate of verification provided for in subsection (2) of this  
13       section, the qualifying child shall submit a certificate of verification  
14       from the officer's superior officer attesting that:

15       (a) At the time of such death, such officer satisfied section 5 of  
16       this act; and

17       (b) Such officer died in the line of duty.

18       (4) For a qualifying child of a first responder who is a  
19       correctional officer or a youth detention officer or of an eligible  
20       disabled person who was a correctional officer or a youth detention  
21       officer, the tuition waiver shall only be available for attendance at a  
22       state university.

23       **Sec. 10.** Section 85-2605, Reissue Revised Statutes of Nebraska, is  
24       amended to read:

25       ~~85-2605~~ (1) Each qualifying child legal dependent who is a tuition  
26       waiver recipient under the First Responder Recruitment and Retention Act  
27       shall execute an agreement. Such agreement shall be exempt from the  
28       requirements of the State Procurement Act and shall include the following  
29       terms, as appropriate:

30       (a) The tuition waiver recipient agrees to reside within the State  
31       of Nebraska for a period of five years following the use of the tuition

1 waiver;

2 (b) Each year during the five-year period following use of the  
3 tuition waiver the tuition waiver recipient agrees to file a tax return  
4 with the Department of Revenue to document that such recipient still  
5 resides in the State of Nebraska;

6 (c) If the tuition waiver recipient fails to annually file a tax  
7 return to prove residency in the State of Nebraska for the five-year  
8 period following the use of the tuition waiver or fails to remain a  
9 resident of Nebraska for the five-year period following the use of the  
10 tuition waiver, the tuition waiver recipient agrees to repay the  
11 community college, state college, or state university that such tuition  
12 waiver recipient attended the amount of tuition that was waived for such  
13 individual if the community college, state college, or state university  
14 requests such payment on the dates and in the amounts requested; and

15 (d) Any residency, filing, or payment obligation incurred by the  
16 tuition waiver recipient under the First Responder Recruitment and  
17 Retention Act is canceled in the event of the tuition waiver recipient's  
18 total and permanent disability or death.

19 (2) The five-year residency requirement begins to run after use of  
20 the first tuition waiver and:

21 (a) Completion of the five-year tuition waiver eligibility;

22 (b) Completion of an undergraduate degree at a state college or  
23 state university;

24 (c) Completion of a two-year degree at a community college and  
25 notification by the tuition waiver recipient to the Department of Revenue  
26 that such recipient does not intend to pursue an undergraduate degree or  
27 additional two-year degree using tuition waivers pursuant to the First  
28 Responder Recruitment and Retention Act; or

29 (d) Notification by the tuition waiver recipient to the Department  
30 of Revenue that such recipient does not plan to use additional tuition  
31 waivers pursuant to the First Responder Recruitment and Retention Act.

1        **Sec. 11.** A qualifying child may receive the tuition waiver under  
2 section 9 of this act for up to five years if the qualifying child  
3 continues to be eligible for participation. The five years of tuition  
4 waiver eligibility starts once the qualifying child applies for and  
5 receives the tuition waiver for the first time and is available to such  
6 qualifying child for the next consecutive five years.

7        **Sec. 12.** Within forty-five days after receipt of a completed  
8 application under section 4, 6, or 9 of this act, the state university,  
9 state college, or community college shall send written notice of the  
10 applicant's eligibility or ineligibility for the tuition waiver. If the  
11 applicant is determined not to be eligible for the tuition waiver, the  
12 notice shall include the reason or reasons for such determination.

13        **Sec. 13.** A state university, state college, or community college  
14 that has granted a tuition waiver under the First Responder Recruitment  
15 and Retention Act shall waive one hundred percent of resident tuition  
16 charges remaining due after subtracting awarded federal financial aid  
17 grants and state scholarships and grants for the tuition waiver recipient  
18 during the time the recipient is enrolled. To remain eligible, such  
19 recipient must comply with all requirements of the institution for  
20 continued attendance and award of an associate degree or a baccalaureate  
21 degree.

22        **Sec. 14.** (1) Beginning July 1, 2026, subject to available  
23 appropriations, the Coordinating Commission for Postsecondary Education  
24 shall reimburse each state university for fifty percent of the tuition  
25 waivers for correctional officers, youth detention officers, eligible  
26 disabled persons that were formerly correctional officers and youth  
27 detention officers, and the qualifying children of such officers and  
28 persons granted in the preceding year by such state university.

29        (2) A state university shall request reimbursement by submitting  
30 documentation in a form and manner prescribed by the commission.

31        (3) If state appropriations are not sufficient to satisfy all of the

1 claims filed during any year, then the commission shall prorate each  
2 state university's total reimbursement for that year in proportion to the  
3 remaining appropriation. Any reimbursement claims paid on a prorated  
4 basis shall not be refiled.

5 **Sec. 15.** Section 85-2604, Reissue Revised Statutes of Nebraska, is  
6 amended to read:

7 ~~85-2604~~ Each state university, state college, or community college  
8 shall adopt and promulgate the procedures, rules, and regulations  
9 necessary to carry out the First Responder Recruitment and Retention Act.

10 **Sec. 16.** Section 85-2606, Reissue Revised Statutes of Nebraska, is  
11 amended to read:

12 ~~85-2606~~ The Department of Revenue shall administer and enforce the  
13 First Responder Recruitment and Retention Act and may adopt and  
14 promulgate rules and regulations to carry out the First Responder  
15 Recruitment and Retention Act.

16 **Sec. 17.** Section 85-2607, Reissue Revised Statutes of Nebraska, is  
17 amended to read:

18 ~~85-2607~~ On or before December 31 of each year, each state  
19 university, state college, and community college shall provide to the  
20 Department of Revenue a list of the qualifying children ~~legal dependents~~  
21 who received a tuition waiver pursuant to the First Responder Recruitment  
22 and Retention Act during such year.

23 **Sec. 18.** Section 85-2608, Reissue Revised Statutes of Nebraska, is  
24 amended to read:

25 ~~85-2608~~ (1) The Department of Revenue shall maintain a record of the  
26 qualifying children ~~legal dependents~~ who have received tuition waivers  
27 pursuant to the First Responder Recruitment and Retention Act.

28 (2) On or before each August 1, the department shall provide a  
29 report to each state university, state college, and community college  
30 indicating which tuition waiver recipients have failed to file a tax  
31 return with the department to document that such recipients still resided

1 in the State of Nebraska during the preceding year.

2       **Sec. 19.** Original sections 85-2601, 85-2602, 85-2604, 85-2605,  
3 85-2606, 85-2607, and 85-2608, Reissue Revised Statutes of Nebraska, and  
4 section 44-314, Revised Statutes Cumulative Supplement, 2024, are  
5 repealed.

6       **Sec. 20.** The following sections are outright repealed: Sections  
7 85-2603 and 85-2603.01, Reissue Revised Statutes of Nebraska.