

AMENDMENTS TO LB650

Introduced by Revenue.

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

3 **Section 1.** Sections 1 to 8 of this act shall be known and may be
4 cited as the Community Development Assistance Act.

5 **Sec. 2.** The Legislature hereby finds that areas of chronic economic
6 distress in the State of Nebraska are a detriment to the economic well-
7 being, health, and safety of the citizens of Nebraska. The Legislature
8 further contends that current governmental solutions have not been able
9 to completely resolve certain problems such as overcrowding,
10 unemployment, and poor health and sanitary conditions in a community
11 which lead to further deterioration. Such problems cannot be remedied by
12 the government alone, but can be alleviated through a partnership between
13 the government and private enterprise. It is therefore declared to be
14 public policy in this state to encourage contributions by business firms
15 and individuals that offer and provide community and neighborhood
16 assistance and community services.

17 **Sec. 3.** For purposes of the Community Development Assistance Act,
18 unless the context otherwise requires:

19 (1) Area of chronic economic distress means an area of the state
20 which meets any of the following conditions:

21 (a) An unemployment rate which exceeds the statewide average
22 unemployment rate;

23 (b) A per capita income below the statewide average per capita
24 income; or

25 (c) A population loss between the two most recent federal decennial
26 censuses;

27 (2) Business firm means any business entity, including a

1 corporation, a fiduciary, a sole proprietorship, a partnership, a limited
2 liability company, a corporation having an election in effect under
3 Chapter 1, subchapter S, of the Internal Revenue Code, subject to the
4 state income tax imposed by section 77-2715 or 77-2734.02, an insurance
5 company paying premium or related retaliatory taxes in this state
6 pursuant to section 44-150 or 77-908, or a financial institution paying
7 the tax imposed pursuant to sections 77-3801 to 77-3807;

8 (3) Community assistance means furnishing financial assistance,
9 labor, material, or technical advice to aid in the physical improvement
10 of any part or all of a community development area;

11 (4) Community betterment organization means (a) any organization
12 performing community services or offering community assistance in a
13 community development area and to which contributions are tax deductible
14 under the provisions of the Internal Revenue Service of the United States
15 Department of the Treasury and (b) a county, city, or village performing
16 community services or offering community assistance in a community
17 development area;

18 (5) Community development area means any village, city, county,
19 unincorporated area of a county, or census tract which has been
20 designated by the department as an area of chronic economic distress;

21 (6) Community services means any type of the following in a
22 community development area: (a) Employment training; (b) human services;
23 (c) medical services; (d) physical facility and neighborhood development
24 services; (e) recreational services or activities; (f) educational
25 services; or (g) crime prevention activities, including, but not limited
26 to, (i) the instruction of any individual in the community development
27 area that enables him or her to acquire vocational skills, (ii)
28 counseling and advice, (iii) emergency services, (iv) community, youth,
29 day care, and senior citizen centers, (v) in-home services, (vi) home
30 improvement services and programs, and (vii) any legal enterprise which
31 aids in the prevention or reduction of crime;

1 (7) Department means the Department of Economic Development; and
2 (8) Director means the Director of Economic Development.

3 **Sec. 4.** Any community betterment organization which provides
4 community assistance or community services in a community development
5 area may apply any time during the fiscal year to the department to have
6 one or more programs certified for tax credit status as provided in
7 sections 5 to 8 of this act. The proposal shall set forth the program to
8 be conducted, the community development area, the estimated amount to be
9 required for completion of the program or the annual estimated amount
10 required for an ongoing program, the plans for implementing the program,
11 and the amount of contributions committed or anticipated for such
12 activities or services.

13 **Sec. 5.** If the subdivision of local government has adopted a
14 community development plan for an area which includes the area in which
15 the community betterment organization is providing community assistance
16 or community services, the organization shall submit a copy of the
17 program proposal to the chief executive officer of such subdivision. If
18 the program proposal is consistent with the adopted community development
19 plan, the chief executive officer shall so certify to the department for
20 the department's approval or disapproval. If the program proposal is not
21 consistent with the adopted community development plan of the local
22 subdivision, the chief executive officer shall so indicate and the
23 proposal shall not be approved by the department. If the proposed
24 activities are consistent with the adopted community development plan,
25 but for other reasons they are not viewed as appropriate by the local
26 subdivision, the chief executive officer shall so indicate and the
27 department shall review the program proposal and approve or disapprove
28 it. The local subdivision shall review the proposal within forty-five
29 days from the date of receipt for review. If the subdivision does not
30 issue its finding concerning the proposal within forty-five days after
31 receipt, the proposal shall be deemed approved. The department shall

1 approve or disapprove a program proposal submitted pursuant to section 4
2 of this act within forty-five days of receipt by the department.

3 **Sec. 6.** (1) The director shall adopt and promulgate rules and
4 regulations for the approval or disapproval of the program proposals
5 submitted pursuant to section 5 of this act taking into account the
6 economic need level and the geographic distribution of the population of
7 the community development area. The director shall also adopt and
8 promulgate rules and regulations concerning the amount of the tax credit
9 for which a program shall be certified. The tax credits shall be
10 available for contributions to a certified program which may qualify as a
11 charitable contribution deduction on the federal income tax return filed
12 by the business firm or individual making such contribution. The decision
13 of the department to approve or disapprove all or any portion of a
14 proposal shall be in writing. If the proposal is approved, the maximum
15 tax credit allowance for the certified program shall be stated along with
16 the approval. The maximum tax credit allowance approved by the department
17 shall be final for the fiscal year in which the program is certified. A
18 copy of all decisions shall be transmitted to the Tax Commissioner. A
19 copy of all credits allowed to business firms under sections 44-150 and
20 77-908 shall be transmitted to the Director of Insurance.

21 (2) For all business firms and individuals eligible for the credit
22 allowed by section 7 of this act, except for insurance companies paying
23 premium and related retaliatory taxes in this state pursuant to section
24 44-150 or 77-908, the Tax Commissioner shall provide for the manner in
25 which the credit allowed by section 7 of this act shall be taken and the
26 forms on which such credit shall be allowed. The Tax Commissioner shall
27 adopt and promulgate rules and regulations for the method of providing
28 tax credits. The Director of Insurance shall provide for the manner in
29 which the credit allowed by section 7 of this act to insurance companies
30 paying premium and related retaliatory taxes in this state pursuant to
31 sections 44-150 and 77-908 shall be taken and the forms on which such

1 credit shall be allowed. The Director of Insurance may adopt and
2 promulgate rules and regulations for the method of providing the tax
3 credit. The Tax Commissioner shall allow against any income tax due from
4 the insurance companies paying premium and related retaliatory taxes in
5 this state pursuant to section 44-150 or 77-908 a credit for the credit
6 provided by section 7 of this act and allowed by the Director of
7 Insurance.

8 **Sec. 7.** (1) Any business firm or individual which plans to or which
9 has contributed to a certified program of a community betterment
10 organization may apply to the department for authorization for a tax
11 credit for the contribution to the certified program in an amount up to
12 but not exceeding the maximum tax credit allowed by the department. The
13 maximum tax credit allowed by the department for each approved business
14 firm or individual shall be in an amount which does not exceed forty
15 percent of the total amount contributed by the business firm or
16 individual during its taxable year to any programs certified pursuant to
17 section 5 of this act. The director shall send a copy of the approved
18 application which includes the amount of the tax credit to be allowed and
19 a certification by the department that the contribution has been paid as
20 proposed by the business firm or individual to the Tax Commissioner who
21 shall grant a tax credit against any tax due under sections 77-2715,
22 77-2734.02, and 77-3801 to 77-3807 and to the Director of Insurance who
23 shall grant a tax credit against any premium and related retaliatory
24 taxes due under sections 44-150 and 77-908.

25 (2) No tax credit shall be granted to any business firm or
26 individual in this state pursuant to the Community Development Assistance
27 Act for activities that are a part of its normal course of business. Any
28 tax credit balance may be carried over and applied against the business
29 firm's or individual's tax liability for the next five years immediately
30 succeeding the tax year in which the credit was first allowed.

31 **Sec. 8.** The total amount of tax credit granted for programs

1 approved and certified under the Community Development Assistance Act by
2 the department for any fiscal year shall not exceed three hundred fifty
3 thousand dollars.

4 **Sec. 9.** Section 18-3417, Reissue Revised Statutes of Nebraska, is
5 amended to read:

6 18-3417 (1)(a) At any sale of real property for the nonpayment of
7 taxes conducted pursuant to sections 77-1801 to 77-1863, a land bank may:

8 (i) Bid on such real property in an amount equal to the total amount
9 of taxes, interest, and costs due on the real property. If a bid is given
10 pursuant to this subdivision, the bid shall not receive any special
11 treatment by the county treasurer and shall be accepted or rejected in
12 the same manner as any other bid on such real property; or

13 (ii) If a land bank is created by a city of the metropolitan class
14 that borders a county in which at least three cities of the first class
15 are located and if approved by a two-thirds vote of the board, give an
16 automatically accepted bid on such real property in an amount equal to
17 the total amount of taxes, interest, and costs due on the real property.
18 If an automatically accepted bid is given, it shall be accepted by the
19 county treasurer regardless of any other bids on such real property. An
20 automatically accepted bid may be given only if the conditions for making
21 such a bid prescribed by the board pursuant to subsection (11) of section
22 18-3405 have been met.

23 (b) If a land bank's bid pursuant to subdivision (1)(a) of this
24 section is accepted by the county treasurer, the land bank shall pay the
25 county treasurer and shall be entitled to a tax sale certificate for such
26 real property.

27 (2) If a county holds a tax sale certificate pursuant to section
28 77-1809, a land bank may purchase such tax sale certificate from the
29 county by paying the county treasurer the amount expressed on the face of
30 the certificate and interest thereon at the rate specified in section
31 45-104.01, as such rate may from time to time be adjusted by the

1 Legislature, from the date the tax sale certificate was first issued to
2 the county to the date such certificate was purchased by the land bank.

3 ~~(3)(a) Subdivision (b) of this subsection applies until January 1,~~
4 ~~2015. Subdivision (c) of this subsection applies beginning January 1,~~
5 ~~2015.~~

6 ~~(b) Within six months after the expiration of three years from the~~
7 ~~date of sale of real property for the nonpayment of taxes pursuant to~~
8 ~~sections 77-1801 to 77-1863, a land bank that has acquired a tax sale~~
9 ~~certificate for such real property under this section may:~~

10 ~~(i) Apply to the county treasurer for a tax deed for the real~~
11 ~~property described in the tax sale certificate. A land bank applying for~~
12 ~~a tax deed shall comply with all the requirements of sections 77-1801 to~~
13 ~~77-1863 relating to such tax deed; or~~

14 ~~(ii) Foreclose the lien represented by the tax sale certificate as~~
15 ~~authorized in section 77-1902.~~

16 ~~(3) A (c) Within nine months after the expiration of three years~~
17 ~~from the date of sale of real property for the nonpayment of taxes~~
18 ~~pursuant to sections 77-1801 to 77-1863, a land bank that has acquired a~~
19 ~~tax sale certificate for such real property under this section may:~~

20 ~~(a) (i) Apply to the county treasurer for a tax deed for the real~~
21 ~~property described in the tax sale certificate. The land bank shall apply~~
22 ~~for such tax deed within the time period prescribed in subdivision (1)(a)~~
23 ~~or (b) of section 77-1837, whichever is applicable, and A land bank~~
24 ~~applying for a tax deed shall comply with all the requirements of~~
25 ~~sections 77-1801 to 77-1863 relating to such tax deed; or~~

26 ~~(b) (ii) Foreclose the lien represented by the tax sale certificate~~
27 ~~as authorized in section 77-1902. The land bank shall foreclose such lien~~
28 ~~within the time period prescribed in subdivision (2)(a) or (b) of section~~
29 ~~77-1902, whichever is applicable.~~

30 **Sec. 10.** Section 60-3,185, Reissue Revised Statutes of Nebraska, is
31 amended to read:

1 60-3,185 A motor vehicle tax is imposed on motor vehicles registered
2 for operation upon the highways of this state, except:

3 (1) Motor vehicles exempt from the registration fee in section
4 60-3,160;

5 (2) One motor vehicle owned and used for his or her personal
6 transportation by a disabled veteran or blind veteran of the United
7 States Armed Forces as defined in section 77-202.23 whose disability or
8 blindness is recognized by the United States Department of Veterans
9 Affairs and who was discharged or otherwise separated with a
10 characterization of honorable if an application for the exemption has
11 been approved under subsection (1) of section 60-3,189;

12 (3) Motor vehicles owned by Indians who are members of an Indian
13 tribe;

14 (4) Motor vehicles owned by a member of the United States Armed
15 Forces serving in this state in compliance with military or naval orders
16 or his or her spouse if such servicemember or spouse is a resident of a
17 state other than Nebraska;

18 (5) Motor vehicles owned by the state and its governmental
19 subdivisions and exempt as provided in subdivision (1)(a) or (b) of
20 section 77-202;

21 (6) Motor vehicles owned and used exclusively by an organization or
22 society qualified for a tax exemption provided in subdivision (1)(c) or
23 (d) of section 77-202 if an application for the exemption provided in
24 this subdivision has been approved under subsection (2) of section
25 60-3,189; and

26 (7) Trucks, trailers, or combinations thereof registered under
27 section 60-3,198.

28 **Sec. 11.** Section 77-202.23, Reissue Revised Statutes of Nebraska, is
29 amended to read:

30 77-202.23 As used in sections 77-202.23 and 77-202.24, unless the
31 context otherwise requires:

1 (1) Disabled veteran has the same meaning as in 5 U.S.C. 2108, as
2 such section existed on January 1, 2025 ~~person shall mean a veteran who~~
3 ~~has lost the use of or has undergone amputation of two or more~~
4 ~~extremities or has undergone amputation of one or more extremities and~~
5 ~~has lost the use of one or more extremities; and~~

6 (2) Blind veteran means ~~shall mean~~ a veteran whose sight is so
7 defective as to seriously limit such veteran's ~~his~~ ability to engage in
8 the ordinary vocations and activities of life.

9 **Sec. 12.** Section 77-202.24, Reissue Revised Statutes of Nebraska, is
10 amended to read:

11 77-202.24 A mobile home shall be exempt from taxation if it is owned
12 and occupied by a disabled veteran or blind veteran of the United States
13 Armed Forces whose disability or blindness is recognized by the United
14 States Department of Veterans Affairs as service connected and who was
15 discharged or otherwise separated with a characterization of honorable or
16 general (under honorable conditions).

17 **Sec. 13.** Section 77-908, Revised Statutes Cumulative Supplement,
18 2024, is amended to read:

19 77-908 Every insurance company organized under the stock, mutual,
20 assessment, or reciprocal plan, except fraternal benefit societies, which
21 is transacting business in this state shall, on or before March 1 of each
22 year, pay a tax to the director of one percent of the gross amount of
23 direct writing premiums received by it during the preceding calendar year
24 for business done in this state, except that (1) for group sickness and
25 accident insurance the rate of such tax shall be five-tenths of one
26 percent and (2) for property and casualty insurance, excluding individual
27 sickness and accident insurance, the rate of such tax shall be one
28 percent. A captive insurer authorized under the Captive Insurers Act that
29 is transacting business in this state shall, on or before March 1 of each
30 year, pay to the director a tax of one-fourth of one percent of the gross
31 amount of direct writing premiums received by such insurer during the

1 preceding calendar year for business transacted in the state. The taxable
2 premiums shall include premiums paid on the lives of persons residing in
3 this state and premiums paid for risks located in this state whether the
4 insurance was written in this state or not, including that portion of a
5 group premium paid which represents the premium for insurance on Nebraska
6 residents or risks located in Nebraska included within the group when the
7 number of lives in the group exceeds five hundred. The tax shall also
8 apply to premiums received by domestic companies for insurance written on
9 individuals residing outside this state or risks located outside this
10 state if no comparable tax is paid by the direct writing domestic company
11 to any other appropriate taxing authority. Companies whose scheme of
12 operation contemplates the return of a portion of premiums to
13 policyholders, without such policyholders being claimants under the terms
14 of their policies, may deduct such return premiums or dividends from
15 their gross premiums for the purpose of tax calculations. Any such
16 insurance company shall receive a credit on the tax imposed as provided
17 in the Community Development Assistance Act, the Creating High Impact
18 Economic Futures Act, the Nebraska Job Creation and Mainstreet
19 Revitalization Act, the New Markets Job Growth Investment Act, the
20 Nebraska Higher Blend Tax Credit Act, the Relocation Incentive Act, the
21 Sustainable Aviation Fuel Tax Credit Act, the Nebraska Shortline Rail
22 Modernization Act, and the Affordable Housing Tax Credit Act.

23 **Sec. 14.** Section 77-1632, Revised Statutes Cumulative Supplement,
24 2024, is amended to read:

25 77-1632 (1) If the annual assessment of property would result in an
26 increase in the total property taxes levied by a county, city, village,
27 school district, learning community, sanitary and improvement district,
28 natural resources district, educational service unit, or community
29 college, as determined using the previous year's rate of levy, such
30 political subdivision's property tax request for the current year shall
31 be no more than its property tax request in the prior year, and the

1 political subdivision's rate of levy for the current year shall be
2 decreased accordingly when such rate is set by the county board of
3 equalization pursuant to section 77-1601. The governing body of the
4 political subdivision shall pass a resolution or ordinance to set the
5 amount of its property tax request after holding the public hearing
6 required in subsection (3) of this section. If the governing body of a
7 political subdivision seeks to set its property tax request at an amount
8 that exceeds its property tax request in the prior year, it may do so,
9 subject to the limitations provided in the School District Property Tax
10 Limitation Act and the Property Tax Growth Limitation Act, after holding
11 the public hearing required in subsection (3) of this section and by
12 passing a resolution or ordinance that complies with subsection (4) of
13 this section. If any county, city, or school district ~~, or community~~
14 ~~college~~ seeks to increase its property tax request by more than the
15 allowable growth percentage, such political subdivision shall comply with
16 the requirements of section 77-1633 in lieu of the requirements in
17 subsections (3) and (4) of this section.

18 (2) If the annual assessment of property would result in no change
19 or a decrease in the total property taxes levied by a county, city,
20 village, school district, learning community, sanitary and improvement
21 district, natural resources district, educational service unit, or
22 community college, as determined using the previous year's rate of levy,
23 such political subdivision's property tax request for the current year
24 shall be no more than its property tax request in the prior year, and the
25 political subdivision's rate of levy for the current year shall be
26 adjusted accordingly when such rate is set by the county board of
27 equalization pursuant to section 77-1601. The governing body of the
28 political subdivision shall pass a resolution or ordinance to set the
29 amount of its property tax request after holding the public hearing
30 required in subsection (3) of this section. If the governing body of a
31 political subdivision seeks to set its property tax request at an amount

1 that exceeds its property tax request in the prior year, it may do so,
2 subject to the limitations provided in the School District Property Tax
3 Limitation Act and the Property Tax Growth Limitation Act, after holding
4 the public hearing required in subsection (3) of this section and by
5 passing a resolution or ordinance that complies with subsection (4) of
6 this section. If any county, city, or school district ~~, or community~~
7 ~~college~~ seeks to increase its property tax request by more than the
8 allowable growth percentage, such political subdivision shall comply with
9 the requirements of section 77-1633 in lieu of the requirements in
10 subsections (3) and (4) of this section.

11 (3) The resolution or ordinance required under this section shall
12 only be passed after a special public hearing called for such purpose is
13 held and after notice is published in a newspaper of general circulation
14 in the area of the political subdivision at least four calendar days
15 prior to the hearing. For purposes of such notice, the four calendar days
16 shall include the day of publication but not the day of hearing. If the
17 political subdivision's total operating budget, not including reserves,
18 does not exceed ten thousand dollars per year or twenty thousand dollars
19 per biennial period, the notice may be posted at the governing body's
20 principal headquarters. The hearing notice shall contain the following
21 information: The certified taxable valuation under section 13-509 for the
22 prior year, the certified taxable valuation under section 13-509 for the
23 current year, and the percentage increase or decrease in such valuations
24 from the prior year to the current year; the dollar amount of the prior
25 year's tax request and the property tax rate that was necessary to fund
26 that tax request; the property tax rate that would be necessary to fund
27 last year's tax request if applied to the current year's valuation; the
28 proposed dollar amount of the tax request for the current year and the
29 property tax rate that will be necessary to fund that tax request; the
30 percentage increase or decrease in the property tax rate from the prior
31 year to the current year; and the percentage increase or decrease in the

1 total operating budget from the prior year to the current year.

2 (4) Any resolution or ordinance setting a political subdivision's
3 property tax request under this section at an amount that exceeds the
4 political subdivision's property tax request in the prior year shall
5 include, but not be limited to, the following information:

6 (a) The name of the political subdivision;

7 (b) The amount of the property tax request;

8 (c) The following statements:

9 (i) The total assessed value of property differs from last year's
10 total assessed value by percent;

11 (ii) The tax rate which would levy the same amount of property taxes
12 as last year, when multiplied by the new total assessed value of
13 property, would be \$..... per \$100 of assessed value;

14 (iii) The (name of political subdivision) proposes to adopt a
15 property tax request that will cause its tax rate to be \$..... per \$100
16 of assessed value; and

17 (iv) Based on the proposed property tax request and changes in other
18 revenue, the total operating budget of (name of political subdivision)
19 will (increase or decrease) last year's budget by percent; and

20 (d) The record vote of the governing body in passing such resolution
21 or ordinance.

22 (5) Any resolution or ordinance setting a property tax request under
23 this section shall be certified and forwarded to the county clerk on or
24 before October 15 of the year for which the tax request is to apply.

25 **Sec. 15.** Section 77-1633, Revised Statutes Cumulative Supplement,
26 2024, is amended to read:

27 77-1633 (1) For purposes of this section, political subdivision
28 means any county, city, or school district ~~, or community college.~~

29 (2) If any political subdivision seeks to increase its property tax
30 request by more than the allowable growth percentage, such political
31 subdivision may do so, subject to the limitations provided in the School

1 District Property Tax Limitation Act and the Property Tax Growth
2 Limitation Act, if the following requirements are met:

3 (a) A public hearing is held and notice of such hearing is provided
4 in compliance with subsection (3) of this section; and

5 (b) The governing body of such political subdivision passes a
6 resolution or an ordinance that complies with subsection (4) of this
7 section.

8 (3)(a) Each political subdivision within a county that seeks to
9 increase its property tax request by more than the allowable growth
10 percentage shall participate in a joint public hearing. Each such
11 political subdivision shall designate one representative to attend the
12 joint public hearing on behalf of the political subdivision. If a
13 political subdivision includes area in more than one county, the
14 political subdivision shall be deemed to be within the county in which
15 the political subdivision's principal headquarters are located. At such
16 hearing, there shall be no items on the agenda other than discussion on
17 each political subdivision's intent to increase its property tax request
18 by more than the allowable growth percentage.

19 (b) At least one elected official from each participating political
20 subdivision shall attend the joint public hearing. An elected official
21 may be the designated representative from a participating political
22 subdivision. The presence of a quorum or the participation of elected
23 officials at the joint public hearing does not constitute a meeting as
24 defined by section 84-1409 of the Open Meetings Act.

25 (c) The joint public hearing shall be held on or after September 14
26 and prior to September 24 and before any of the participating political
27 subdivisions file their adopted budget statement pursuant to section
28 13-508.

29 (d) The joint public hearing shall be held after 6 p.m. local time
30 on the relevant date.

31 (e) The joint public hearing shall be organized by the county clerk

1 or his or her designee. At the joint public hearing, the designated
2 representative of each political subdivision shall give a brief
3 presentation on the political subdivision's intent to increase its
4 property tax request by more than the allowable growth percentage and the
5 effect of such request on the political subdivision's budget. The
6 presentation shall include:

7 (i) The name of the political subdivision;

8 (ii) The amount of the property tax request; and

9 (iii) The following statements:

10 (A) The total assessed value of property differs from last year's
11 total assessed value by percent;

12 (B) The tax rate which would levy the same amount of property taxes
13 as last year, when multiplied by the new total assessed value of
14 property, would be \$..... per \$100 of assessed value;

15 (C) The (name of political subdivision) proposes to adopt a property
16 tax request that will cause its tax rate to be \$..... per \$100 of
17 assessed value;

18 (D) Based on the proposed property tax request and changes in other
19 revenue, the total operating budget of (name of political subdivision)
20 will exceed last year's by percent; and

21 (E) To obtain more information regarding the increase in the
22 property tax request, citizens may contact the (name of political
23 subdivision) at (telephone number and email address of political
24 subdivision).

25 (f) Any member of the public shall be allowed to speak at the joint
26 public hearing and shall be given a reasonable amount of time to do so.

27 (g) Notice of the joint public hearing shall be provided:

28 (i) By sending a postcard to all affected property taxpayers. The
29 postcard shall be sent to the name and address to which the property tax
30 statement is mailed;

31 (ii) By posting notice of the hearing on the home page of the

1 relevant county's website, except that this requirement shall only apply
2 if the county has a population of more than ten thousand inhabitants; and
3 (iii) By publishing notice of the hearing in a legal newspaper in or
4 of general circulation in the relevant county.

5 (h) Each political subdivision that participates in the joint public
6 hearing shall electronically send the information prescribed in
7 subdivision (3)(i) of this section to the county assessor by September 4.
8 The county clerk shall notify the county assessor of the date, time, and
9 location of the joint public hearing no later than September 4. The
10 county clerk shall notify each participating political subdivision of the
11 date, time, and location of the joint public hearing. The county assessor
12 shall send the information required to be included on the postcards
13 pursuant to subdivision (3)(i) of this section to a printing service
14 designated by the county board. The initial cost for printing the
15 postcards shall be paid from the county general fund. Such postcards
16 shall be mailed at least seven calendar days before the joint public
17 hearing. The cost of creating and mailing the postcards, including staff
18 time, materials, and postage, shall be charged proportionately to the
19 political subdivisions participating in the joint public hearing based on
20 the total number of parcels in each participating political subdivision.
21 Each participating political subdivision shall also maintain a
22 prominently displayed and easily accessible link on the home page of the
23 political subdivision's website to the political subdivision's proposed
24 budget, except that this requirement shall not apply if the political
25 subdivision is a county with a population of less than ten thousand
26 inhabitants, a city with a population of less than one thousand
27 inhabitants, or, for joint public hearings prior to January 1, 2024, a
28 school district.

29 (i) The postcard sent under this subsection and the notice posted on
30 the county's website, if required under subdivision (3)(g)(ii) of this
31 section, and published in the newspaper shall include the date, time, and

1 location for the joint public hearing, a listing of and telephone number
2 for each political subdivision that will be participating in the joint
3 public hearing, and the amount of each participating political
4 subdivision's property tax request. The postcard shall also contain the
5 following information:

6 (i) The following words in capitalized type at the top of the
7 postcard: NOTICE OF PROPOSED TAX INCREASE;

8 (ii) The name of the county that will hold the joint public hearing,
9 which shall appear directly underneath the capitalized words described in
10 subdivision (3)(i)(i) of this section;

11 (iii) The following statement: The following political subdivisions
12 are proposing a revenue increase which would result in an overall
13 increase in property taxes in (insert current tax year). THE ACTUAL TAX
14 ON YOUR PROPERTY MAY INCREASE OR DECREASE. This notice contains estimates
15 of the tax on your property as a result of this revenue increase. These
16 estimates are calculated on the basis of the proposed (insert current tax
17 year) data. The actual tax on your property may vary from these
18 estimates.

19 (iv) The parcel number for the property;

20 (v) The name of the property owner and the address of the property;

21 (vi) The property's assessed value in the previous tax year;

22 (vii) The amount of property taxes due in the previous tax year for
23 each participating political subdivision;

24 (viii) The property's assessed value for the current tax year;

25 (ix) The amount of property taxes due for the current tax year for
26 each participating political subdivision;

27 (x) The change in the amount of property taxes due for each
28 participating political subdivision from the previous tax year to the
29 current tax year; and

30 (xi) The following statement: To obtain more information regarding
31 the tax increase, citizens may contact the political subdivision at the

1 telephone number provided in this notice.

2 (4) After the joint public hearing required in subsection (3) of
3 this section, the governing body of each participating political
4 subdivision shall pass an ordinance or resolution to set such political
5 subdivision's property tax request. If the political subdivision is
6 increasing its property tax request over the amount from the prior year,
7 including any increase in excess of the allowable growth percentage, then
8 such ordinance or resolution shall include, but not be limited to, the
9 following information:

10 (a) The name of the political subdivision;

11 (b) The amount of the property tax request;

12 (c) The following statements:

13 (i) The total assessed value of property differs from last year's
14 total assessed value by percent;

15 (ii) The tax rate which would levy the same amount of property taxes
16 as last year, when multiplied by the new total assessed value of
17 property, would be \$..... per \$100 of assessed value;

18 (iii) The (name of political subdivision) proposes to adopt a
19 property tax request that will cause its tax rate to be \$..... per \$100
20 of assessed value; and

21 (iv) Based on the proposed property tax request and changes in other
22 revenue, the total operating budget of (name of political subdivision)
23 will exceed last year's by percent; and

24 (d) The record vote of the governing body in passing such resolution
25 or ordinance.

26 (5) Any resolution or ordinance setting a property tax request under
27 this section shall be certified and forwarded to the county clerk on or
28 before October 15 of the year for which the tax request is to apply.

29 (6) The county clerk, or his or her designee, shall prepare a report
30 which shall include:

31 (a) The names of the designated representatives of the political

1 subdivisions participating in the joint public hearing;

2 (b) The name and address of each individual who spoke at the joint
3 public hearing, unless the address requirement is waived to protect the
4 security of the individual, and the name of any organization represented
5 by each such individual;

6 (c) The name of each political subdivision that participated in the
7 joint public hearing;

8 (d) The real growth value and real growth percentage for each
9 participating political subdivision;

10 (e) The amount each participating political subdivision seeks to
11 increase its property tax request in excess of the allowable growth
12 percentage; and

13 (f) The number of individuals who signed in to attend the joint
14 public hearing.

15 Such report shall be delivered to the political subdivisions
16 participating in the joint public hearing within ten days after such
17 hearing.

18 **Sec. 16.** Section 77-1802, Revised Statutes Cumulative Supplement,
19 2024, is amended to read:

20 77-1802 The county treasurer shall, not less than four nor more than
21 six weeks prior to the first Monday of March in each year, make out a
22 list of all real property subject to sale and the amount of all
23 delinquent taxes against each item with an accompanying notice stating
24 that so much of such property described in the list as may be necessary
25 for that purpose will, on the first Monday of March next thereafter, be
26 sold by such county treasurer at public auction at his or her office or
27 other designated location for the taxes, interest, and costs thereon. In
28 making such list, the county treasurer shall describe the property as it
29 is described on the tax list and shall include the name of the owner of
30 record of the property as shown on the most current certified tax roll,
31 the property's parcel number, if any, and the property's street address,

1 if any.

2 **Sec. 17.** Section 77-1804, Reissue Revised Statutes of Nebraska, is
3 amended to read:

4 77-1804 (1) The county treasurer shall cause the list of real
5 property subject to sale and accompanying notice to be published once a
6 week for three consecutive weeks prior to the date of sale, commencing
7 the first week in February, in a legal newspaper and, in counties having
8 more than two hundred fifty thousand inhabitants, in a daily legal
9 newspaper of general circulation, published in the English language in
10 the county, and designated by the county board. The county treasurer
11 shall also cause to be posted in some conspicuous place in his or her
12 office a copy of such notice. The treasurer shall assess against each
13 description the sum of twenty five dollars to defray the expenses of
14 advertising, which sum shall be added to the total amount due on such
15 real property and be collected in the same manner as taxes are collected.

16 (2) The county treasurer shall also forward an electronic copy of
17 the list of real property subject to sale to the Property Tax
18 Administrator who shall compile a list for all counties and publish the
19 compiled list on the website of the Department of Revenue.

20 (3) It is the intent of the Legislature to examine the twenty-dollar
21 fee provided in subsection (1) of this section at least once every five
22 years beginning in 2030 in order to determine whether such fee should be
23 adjusted.

24 **Sec. 18.** Section 77-1806, Reissue Revised Statutes of Nebraska, is
25 amended to read:

26 77-1806 On the day designated in the notice of sale, the county
27 treasurer or his or her designee shall commence the sale of the real
28 property on which the taxes and charges have not been paid and shall
29 continue the sale from day to day, Sundays and holidays excepted, until
30 each item of real property or so much thereof as is sufficient to pay the
31 taxes and charges thereon, including the cost of advertising, has been

1 sold or offered for sale.

2 **Sec. 19.** Section 77-1807, Revised Statutes Cumulative Supplement,
3 2024, is amended to read:

4 77-1807 (1)(a) This subsection applies until January 1, 2015.

5 (b) Except as otherwise provided in subdivision (c) of this
6 subsection, the person who offers to pay the amount of taxes due on any
7 real property for the smallest portion of the same shall be the
8 purchaser, and when such person designates the smallest portion of the
9 real property for which he or she will pay the amount of taxes assessed
10 against any such property, the portion thus designated shall be
11 considered an undivided portion.

12 (c) If a land bank gives an automatically accepted bid for the real
13 property pursuant to section 18-3417, the land bank shall be the
14 purchaser, regardless of the bid of any other person.

15 (d) If no person bids for a less quantity than the whole and no land
16 bank has given an automatically accepted bid pursuant to section 18-3417,
17 the treasurer may sell any real property to any one who will take the
18 whole and pay the taxes and charges thereon.

19 (e) If the homestead is listed separately as a homestead, it shall
20 be sold only for the taxes delinquent thereon.

21 (2)(a) This subsection applies beginning January 1, 2015.

22 (b) If a land bank gives an automatically accepted bid for real
23 property pursuant to section 18-3417, the land bank shall be the
24 purchaser and no public or private auction shall be held under sections
25 77-1801 to 77-1863.

26 (c) If no land bank has given an automatically accepted bid pursuant
27 to section 18-3417, the person who offers to pay the amount of taxes,
28 delinquent interest, and costs due on any real property shall be the
29 purchaser.

30 (d) The county treasurer or his or her designee shall announce
31 bidding rules at the beginning of the public auction, and such rules

1 shall apply to all bidders throughout the public auction.

2 (e) The sale, if conducted in a round-robin format, shall be
3 conducted in the following manner:

4 (i) At the commencement of the sale, a count shall be taken of the
5 number of registered bidders present who want to be eligible to purchase
6 property. Each registered bidder shall only be counted once. If
7 additional registered bidders appear at the sale after the commencement
8 of a round, such registered bidders shall have the opportunity to
9 participate at the end of the next following round, if any, as provided
10 in subdivision (v) of this subdivision;

11 (ii) Sequentially enumerated tickets shall be placed in a
12 receptacle. The number of tickets in the receptacle for the first round
13 shall equal the count taken in subdivision (i) of this subdivision, and
14 the number of tickets in the receptacle for each subsequent round shall
15 equal the number of the count taken in subdivision (i) of this
16 subdivision plus additional registered bidders as provided in subdivision
17 (v) of this subdivision;

18 (iii) In a manner determined by the county treasurer or his or her
19 designee, tickets shall be selected from the receptacle by hand for each
20 registered bidder whereby each ticket has an equal chance of being
21 selected. Tickets shall be selected until there are no tickets remaining
22 in the receptacle;

23 (iv) The number on the ticket selected for a registered bidder shall
24 represent the order in which a registered bidder may purchase property
25 consisting of one parcel subject to sale from the list per round; and

26 (v) If property listed remains unsold at the end of a round, a new
27 round shall commence until all property listed is either sold or, if any
28 property listed remains unsold, each registered bidder has consecutively
29 passed on the opportunity to make a purchase. Registered bidders who are
30 not present when it is their turn to purchase property shall be
31 considered to have passed on the opportunity to make a purchase. At the

1 beginning of the second and any subsequent rounds, the county treasurer
2 or his or her designee shall inquire whether there are additional
3 registered bidders. If additional registered bidders are present, tickets
4 for each such bidder shall be placed in a receptacle and selected as
5 provided in subdivisions (ii) through (iv) of this subdivision. The
6 second and any subsequent rounds shall proceed in the same manner and
7 purchase order as the last preceding round, except that any additional
8 registered bidders shall be given the opportunity to purchase at the end
9 of the round in the order designated on their ticket.

10 (f) Any property remaining unsold upon completion of the public
11 auction shall be sold at a private sale pursuant to section 77-1814.

12 (g) A bidder shall (i) register with the county treasurer or his or
13 her designee prior to participating in the sale, (ii) provide proof that
14 it maintains a registered agent for service of process with the Secretary
15 of State if the bidder is a foreign corporation, and (iii) pay a twenty-
16 five-dollar registration fee. The fee is not refundable upon redemption.

17 **Sec. 20.** Section 77-1815, Reissue Revised Statutes of Nebraska, is
18 amended to read:

19 77-1815 If any treasurer fails to attend any sale of real property
20 as required by sections 77-1801 to 77-1814, either in person or by
21 designee ~~deputy~~, he or she shall be liable to a fine of not less than
22 fifty nor more than three hundred dollars to be recovered by an action in
23 the district court in the name of the county against the treasurer and
24 the person issuing the treasurer's bond.

25 **Sec. 21.** Section 77-1816, Reissue Revised Statutes of Nebraska, is
26 amended to read:

27 77-1816 If any treasurer or designee ~~deputy~~ shall sell or assist in
28 selling any real property, knowing the same to be not subject to
29 taxation, or that the taxes for which the same is sold have been paid, or
30 shall knowingly and willfully sell, or assist in selling, any real
31 property for the payment of taxes to defraud the owner of such real

1 property, or shall knowingly execute a deed for property so sold, he
2 shall be deemed guilty of a Class I misdemeanor and shall be liable to
3 pay the injured party all damages sustained by such wrongful act, and all
4 such sales shall be void.

5 **Sec. 22.** Section 77-1818, Revised Statutes Cumulative Supplement,
6 2024, is amended to read:

7 77-1818 (1) The purchaser of any real property sold by the county
8 treasurer or his or her designee for taxes shall be entitled to a
9 certificate ~~in writing,~~ describing the real property so purchased, the
10 sum paid, the date when the purchaser will be entitled to a deed for real
11 property determined to be vacant and abandoned pursuant to section
12 77-1837, and the date ~~time~~ when the purchaser will be entitled to a deed
13 for any other real property, which certificate shall be signed by the
14 county treasurer in his or her official capacity and shall be presumptive
15 evidence of the regularity of all prior proceedings. The certificate may
16 be provided to the purchaser by hand delivery, mail, or electronic means.
17 Each tax lien shall be shown on a single certificate. The purchaser
18 acquires a perpetual lien of the tax on the real property, and if after
19 the taxes become delinquent he or she subsequently pays any taxes levied
20 on the property, whether levied for any year or years previous or
21 subsequent to such sale, he or she shall have the same lien for them and
22 may add them to the amount paid by him or her in the purchase.

23 (2) Upon issuance of the certificate, the purchaser shall notify, by
24 personal or residence service, and if unsuccessful, by certified mail
25 service, the property owner of the real property that was sold for taxes
26 at the address listed for such owner in the records of the county
27 assessor. The notice shall (a) state that a certificate has been issued,
28 (b) include a brief description of the property owner's legal rights to
29 redeem the real property, (c) identify the real property by the street
30 address listed in the records of the county assessor, (d) include the
31 total amount of taxes, interest, and costs for which the property was

1 sold and a recitation that interest and fees may accrue, ~~and (e) include~~
2 ~~the purchaser's name, and (f) include a prominent warning that failure to~~
3 ~~act may result in forfeiture of the property. Upon the issuance of the~~
4 ~~certificate, an administrative fee of one hundred fifty dollars shall be~~
5 ~~charged to the property owner. The after three years. The purchaser shall~~
6 ~~prove such service of notice by affidavit, and such affidavit shall be~~
7 ~~filed with the application for the tax deed pursuant to section 77-1837.~~
8 ~~An administrative fee shall be allowed for any service of notice under~~
9 ~~this subsection. The administrative fee shall be equal to the greater of~~
10 ~~one hundred dollars or the actual cost incurred by the purchaser for such~~
11 ~~service of notice. The amount of such fee shall be noted by the county~~
12 ~~treasurer in the record opposite the real property described in the~~
13 ~~notice and shall be collected by the county treasurer in case of~~
14 ~~redemption for the benefit of the holder of the certificate. The~~
15 ~~purchaser shall notify the county treasurer of the amount of such fee~~
16 ~~within thirty days after completion of the service of notice.~~

17 (3) Personal or residence service under subsection (2) of this
18 section is not required on certificates purchased by or issued to
19 counties pursuant to sections 77-1809 and 77-1918.

20 **Sec. 23.** Section 77-1819, Reissue Revised Statutes of Nebraska, is
21 amended to read:

22 77-1819 The certificate shall be substantially in the following
23 form: COUNTY TREASURER'S CERTIFICATE OF TAX SALE. State of
24 Nebraska County, ss: I, treasurer of the
25 county of, in the State of Nebraska, do hereby certify
26 that the following described real estate in such county and state:
27 (describe the same) was, on the day of 20...., duly
28 sold by me in the manner provided by law for the delinquent taxes for the
29 years(list years)..... thereon, amounting to dollars,
30 including interest thereon, and costs allowed by law, to for
31 the sum of dollars. I further certify that unless redemption

1 is made of such real estate in the manner provided by law,
2 the, heirs or assigns will be entitled to a deed therefor ~~on~~
3 ~~and after the day of A.D. 20....,~~ on surrender of
4 this certificate, and compliance with the provisions required by law, on
5 and after the day of A.D. 20...., for real property
6 determined to be vacant and abandoned pursuant to section 77-1837, or on
7 and after the day of A.D. 20...., for any other
8 real property.

9 In witness whereof, I have hereunto set my hand this day
10 of A.D. 20.... .

11 (L.S.), Treasurer.

12 **Sec. 24.** Section 77-1823, Reissue Revised Statutes of Nebraska, is
13 amended to read:

14 77-1823 The county treasurer shall charge a twenty-five-dollar
15 ~~twenty-dollar~~ issuance fee for each deed or certificate made by him or
16 her for a sale of real property for taxes ~~together with the fee of the~~
17 ~~notary public or other officer acknowledging the deed.~~ The issuance fee
18 shall not be required if the tax sale certificate is issued in the name
19 of the county, but the issuance fee is due from the purchaser when the
20 county assigns the certificate to another person. The fee is not
21 refundable upon redemption. ~~Whenever the county treasurer makes a deed to~~
22 ~~any real property sold for taxes, he or she shall enter an account~~
23 ~~thereof in the record opposite the description of the real property~~
24 ~~conveyed.~~

25 **Sec. 25.** Section 77-1825, Reissue Revised Statutes of Nebraska, is
26 amended to read:

27 77-1825 The county treasurer shall enter a memorandum of redemption
28 of real property in the record and shall give a receipt therefor to the
29 person redeeming the same, ~~for which the county treasurer may charge a~~
30 ~~fee of two dollars.~~ The county treasurer shall send written notice of
31 redemption to the holder of the county treasurer's certificate of tax

1 sale by first-class mail if the post office address of the holder of the
2 certificate is filed in the office of the county treasurer or by
3 electronic means if previously agreed to by the parties. The redemption
4 money shall be paid to or upon the order of the holder on return of the
5 certificate.

6 **Sec. 26.** Section 77-1829, Reissue Revised Statutes of Nebraska, is
7 amended to read:

8 77-1829 If any purchaser of real property sold for taxes under
9 sections 77-1801 to 77-1860 suffers the same to be again sold for taxes
10 before the expiration of the last day of the second annual sale
11 thereafter, such purchaser shall not be entitled to a deed for such real
12 property until the expiration of a like term from the date of the second
13 sale, during which time the real property shall be subject to redemption
14 upon the terms and conditions prescribed by law. This section shall not
15 apply to real property determined to be vacant and abandoned pursuant to
16 section 77-1837.

17 **Sec. 27.** Section 77-1831, Revised Statutes Cumulative Supplement,
18 2024, is amended to read:

19 77-1831 No purchaser at any sale for taxes or his or her assignees
20 shall be entitled to a tax deed from the county treasurer for the real
21 property so purchased unless such purchaser or assignee, at least three
22 months before applying for the tax deed, serves or causes to be served a
23 notice that states, after the expiration of at least three months from
24 the date of service of such notice, the tax deed will be applied for.

25 The notice shall include:

26 (1) The following statement in sixteen-point type: UNLESS YOU ACT
27 YOU WILL LOSE THIS PROPERTY;

28 (2) The date when the purchaser purchased the real property sold by
29 the county for taxes;

30 (3) The description of the real property;

31 (4) In whose name the real property was assessed;

1 (5) The amount of taxes represented by the tax sale certificate, the
2 year the taxes were levied or assessed, and a statement that subsequent
3 taxes may have been paid and interest and fees may have accrued as of the
4 date the notice is signed by the purchaser; and

5 (6) The following statements:

6 (a) That the issuance of a tax deed is subject to the right of
7 redemption under sections 77-1824 to 77-1830;

8 (b) The right of redemption requires payment to the county
9 treasurer, for the use of such purchaser, or his or her heirs or assigns,
10 the amount of taxes represented by the tax sale certificate for the year
11 the taxes were levied or assessed and any subsequent taxes paid and
12 interest accrued as of the date payment is made to the county treasurer;
13 and

14 (c) The right of redemption expires at the close of business on the
15 date of application for the tax deed, and a deed may be applied for after
16 the expiration of three months from the date of service of this notice.

17 **Sec. 28.** Section 77-1832, Revised Statutes Cumulative Supplement,
18 2024, is amended to read:

19 77-1832 (1) Service of the notice provided by section 77-1831 shall
20 be made by:

21 (a) Personal or residence service as described in section 25-505.01
22 upon a person in actual possession or occupancy of the real property and
23 upon the person in whose name the title to the real property appears of
24 record who can be found in this state. If a person in actual possession
25 or occupancy of the real property cannot be served by personal or
26 residence service, service of the notice shall be made upon such person
27 by certified mail service or designated delivery service as described in
28 section 25-505.01, and the notice shall be sent to the address of the
29 property. If the person in whose name the title to the real property
30 appears of record cannot be found in this state or if such person cannot
31 be served by personal or residence service, service of the notice shall

1 be made upon such person by certified mail service or designated delivery
2 service as described in section 25-505.01, and the notice shall be sent
3 to the name and address to which the property tax statement was mailed.
4 If the real property has been determined to be vacant and abandoned
5 pursuant to section 77-1837, then certified mail service or designated
6 delivery service shall not be used to serve any person with notice under
7 this subdivision until three unsuccessful attempts at personal or
8 residence service have been made; and

9 (b) Certified mail or designated delivery service as described in
10 section 25-505.01 upon every encumbrancer of record found by the title
11 search required in section 77-1833. The notice shall be sent to the
12 encumbrancer's name and address appearing of record as shown in the
13 encumbrance filed with the register of deeds.

14 (2) Personal or residence service shall be made by the county
15 sheriff of the county where service is made or by a person authorized by
16 section 25-507. The sheriff or other person serving the notice shall be
17 entitled to the statutory fee prescribed in section 33-117.

18 **Sec. 29.** Section 77-1833, Revised Statutes Cumulative Supplement,
19 2024, is amended to read:

20 77-1833 The service of notice provided by section 77-1832 shall be
21 proved by affidavit. The purchaser or assignee shall also affirm in the
22 affidavit that a title search was conducted by a registered abstracter to
23 determine those persons entitled to notice pursuant to such section. If
24 personal or residence service is used, the receipt or returns provided by
25 the person authorized in subsection (2) of section 77-1832 to carry out
26 such service shall be filed with and accompany the affidavit. If
27 certified mail or designated delivery service is used, the certified mail
28 return receipt or a copy of the signed delivery receipt shall be filed
29 with and accompany the affidavit. The affidavit, a copy of the notice,
30 and a copy of such title search shall be filed with the application for
31 the tax deed pursuant to section 77-1837. ~~For each service of such~~

1 ~~notice, a fee of one dollar shall be allowed. The amount of such fees~~
2 ~~shall be noted by the county treasurer in the record opposite the real~~
3 ~~property described in the notice and shall be collected by the county~~
4 ~~treasurer in case of redemption for the benefit of the holder of the~~
5 ~~certificate.~~

6 **Sec. 30.** Section 77-1836, Reissue Revised Statutes of Nebraska, is
7 amended to read:

8 77-1836 If any person is compelled to publish notice in a newspaper
9 as provided in sections 77-1834 and 77-1835, then before any person who
10 may have a right to redeem such real property from such sale is permitted
11 to redeem, he or she shall pay the officer or person who by law is
12 authorized to receive such redemption money the amount paid for
13 publishing such notice, for the use of the person compelled to publish
14 the notice. The fee for such publication shall not exceed twenty five
15 dollars for each item of real property contained in such notice. The cost
16 of making such publication shall be noted by the county treasurer in the
17 record opposite the real property described in the notice.

18 **Sec. 31.** Section 77-1837, Revised Statutes Cumulative Supplement,
19 2024, is amended to read:

20 77-1837 (1) ~~The~~ At any time within nine months after the expiration
21 of three years after the date of sale of any real estate for taxes or
22 special assessments, if such real estate has not been redeemed and the
23 requirements of subsection (2) of this section have been met, the
24 purchaser of real estate sold for taxes or his or her assignee may apply
25 to the county treasurer for a tax deed for the real estate described in
26 such purchaser's or assignee's tax sale certificate if such real estate
27 has not been redeemed and if the requirements of subsection (3) of this
28 section have been met. Such purchaser or assignee shall apply within
29 whichever of the following two timeframes is applicable:

30 (a) For real estate determined to be vacant and abandoned pursuant
31 to subsection (5) of this section, the purchaser or assignee shall apply

1 at any time within nine months after the expiration of two years after
2 the date of sale of the real estate for taxes or special assessments; or

3 (b) For any other real estate, the purchaser or assignee shall apply
4 at any time within nine months after the expiration of three years after
5 the date of sale of the real estate for taxes or special assessments.

6 (2) The county treasurer shall execute and deliver a deed of
7 conveyance for the real estate described in the such tax sale certificate
8 if he or she has received the following:

9 (a) The tax sale certificate;

10 (b) The issuance fee for the tax deed ~~and the fee of the notary~~
11 ~~public or other officer acknowledging the tax deed,~~ as required under
12 section 77-1823;

13 ~~(c) The affidavit proving personal service of the notice required in~~
14 ~~subsection (2) of section 77-1818;~~

15 (c) ~~(d)~~ For any notice provided pursuant to section 77-1832, the
16 affidavit proving service of notice, the copy of the notice, and the copy
17 of the title search required under section 77-1833; ~~and~~

18 (d) ~~(e)~~ For any notice provided by publication pursuant to section
19 77-1834, the affidavit of the publisher, manager, or other employee of
20 the newspaper, the copy of the notice, the affidavit of the purchaser or
21 assignee, and the copy of the title search required under section
22 77-1835; ~~and~~

23 (e) An affidavit of the purchaser or his or her assignee that the
24 value of the property complies with subsection (3) of this section; and

25 (f) For any real estate determined to be vacant and abandoned
26 pursuant to subsection (5) of this section, the affidavit of the
27 purchaser or assignee affirming that the real estate is vacant and
28 abandoned.

29 (3) ~~(2)~~ The purchaser or his or her assignee may apply for a tax
30 deed under this section if one hundred ten percent of the assessed value
31 of the real estate described in the tax sale certificate as reflected in

1 the records of the county assessor at the time of the application for the
2 tax deed, less the amount that would be needed to redeem such real
3 estate, is twenty-five thousand dollars or less. If such requirement is
4 not met, the purchaser or his or her assignee shall foreclose the lien
5 represented by the tax sale certificate pursuant to section 77-1902.

6 (4) ~~(3)~~ The failure of the county treasurer to issue the deed of
7 conveyance if requested within the applicable timeframe provided in
8 subsection (1) of this section shall not impair the validity of such deed
9 if there has otherwise been compliance with sections 77-1801 to 77-1863.

10 (5)(a) For purposes of this section, real estate may be considered
11 vacant and abandoned if:

12 (i) The purchaser or assignee in question is a land bank as defined
13 in section 18-3403; and

14 (ii) Such property substantially meets more than two of the
15 following criteria:

16 (A) The property is not occupied by the owner or any lessee or
17 licensee of the owner;

18 (B) Utility service to the property, including, but not limited to,
19 gas, electric, or water service, has been disconnected or delinquent for
20 over one year;

21 (C) A building on the property has been deemed unfit for human
22 habitation, occupancy, or use by local housing officials;

23 (D) A building on the property is open and unprotected and in
24 reasonable danger of significant damage resulting from exposure to the
25 elements or vandalism;

26 (E) A building on the property is unsecure due to multiple windows
27 and doors being boarded up or closed off, smashed through, broken off or
28 unhinged, or continuously unlocked;

29 (F) The property has been stripped of copper or other materials or
30 interior fixtures to the property have been removed;

31 (G) There have not been any recent efforts made to restore the

1 property to productive use;

2 (H) There is a presence of vermin, uncut vegetation, or debris
3 accumulation on the property;

4 (I) There have been past actions by the applicable municipality or
5 county to maintain the grounds or a building on the property;

6 (J) The property has been out of compliance with orders of local
7 housing officials; or

8 (K) Any other condition or circumstance reasonably indicating that
9 the property is vacant and abandoned.

10 (b) The purchaser or assignee shall determine whether or not real
11 estate is vacant and abandoned two years after the date of the sale of
12 such real estate for taxes or special assessments.

13 (c) If the real estate is registered as vacant and abandoned
14 pursuant to a vacant property registration ordinance adopted by a
15 municipality, it shall be conclusive proof that such real estate is
16 vacant and abandoned. If the real estate is not registered as vacant and
17 abandoned pursuant to such an ordinance, the purchaser or assignee shall
18 not be obligated to proceed under subdivision (1)(a) of this section, but
19 may instead choose to proceed under subdivision (1)(b) of this section,
20 and no tax deed subsequently issued to such purchaser or assignee shall
21 be deemed invalid due to noncompliance with subdivision (1)(a) of this
22 section. No action taken by a purchaser or assignee under subdivision (1)
23 (a) of this section shall prohibit a subsequent action under subdivision
24 (1)(b) of this section on the same real estate should it be determined
25 that such real estate is not vacant and abandoned.

26 (d) If the purchaser or assignee determines real estate to be vacant
27 and abandoned pursuant to this subsection, the purchaser or assignee
28 shall submit an affidavit to the county treasurer affirming that the real
29 estate is vacant and abandoned.

30 **Sec. 32.** Section 77-1838, Revised Statutes Cumulative Supplement,
31 2024, is amended to read:

1 77-1838 (1) The deed made by the county treasurer shall be under the
2 official seal of office and acknowledged by the county treasurer before
3 some officer authorized to take the acknowledgment of deeds. When so
4 executed and acknowledged, it shall be recorded in the same manner as
5 other conveyances of real estate. When recorded it shall vest in the
6 grantee and his or her heirs and assigns the title of the property
7 described in the deed, subject to any lien on real estate for special
8 assessments levied by a sanitary and improvement district which special
9 assessments have not been previously offered for sale by the county
10 treasurer.

11 (2) Within thirty days after recording of the deed, the grantee
12 shall pay the surplus to the previous owner of the property described in
13 the deed. For purposes of this subsection, the surplus shall be
14 calculated as follows:

15 (a) If the property has been sold since recording of the deed, the
16 surplus shall be equal to the amount received from such sale, minus (i)
17 the amount that would have been needed to redeem such property, (ii) the
18 amount needed to pay all encumbrances on such property, and (iii) an
19 administrative fee of five hundred dollars or reasonable attorney's fees
20 in the event of judicial foreclosure, which may be retained by the
21 grantee to offset the costs incurred in obtaining the deed; or

22 (b) If the property has not been sold since recording of the deed,
23 the surplus shall be equal to the assessed value of such property as
24 reflected in the records of the county assessor at the time of the
25 application for the tax deed, minus (i) the amount that would have been
26 needed to redeem such property, (ii) the amount needed to pay all
27 encumbrances on such property, and (iii) an administrative fee of five
28 hundred dollars or reasonable attorney's fees in the event of judicial
29 foreclosure, which may be retained by the grantee to offset the costs
30 incurred in obtaining the deed.

31 **Sec. 33.** Section 77-1856, Reissue Revised Statutes of Nebraska, is

1 amended to read:

2 77-1856 If the owner of any tax sale certificate fails or neglects
3 to demand a deed thereon or to commence an action for the foreclosure of
4 the same within the time specified in subdivision (1)(b) of section
5 77-1837 or subdivision (2)(b) of section 77-1902, such tax sale
6 certificate shall cease to be valid or of any force or effect whatever
7 and the real property covered thereby shall be forever released and
8 discharged from the lien of all taxes for which the real property was
9 sold. It is made the duty of each and every county treasurer of the State
10 of Nebraska to enter on the tax sale records of his or her office a
11 cancellation of all tax sales on which the time specified in subdivision
12 (1)(b) of section 77-1837 or subdivision (2)(b) of section 77-1902 has
13 elapsed since date of sale, with date of entry affixed, in language
14 substantially as follows: Canceled by section 77-1856. No county
15 treasurer or bonded abstractor shall be held responsible on his or her
16 bond or otherwise on account of such entry being made in accordance with
17 this section. All real property covered by tax sales that comes within
18 the provisions of sections 77-1801 to 77-1860 shall from the time of this
19 entry be considered to stand of record as though no tax sale had ever
20 been made.

21 **Sec. 34.** Section 77-1902, Reissue Revised Statutes of Nebraska, is
22 amended to read:

23 77-1902 (1) When land has been sold for delinquent taxes and a tax
24 sale certificate or tax deed has been issued, the holder of such tax sale
25 certificate or tax deed may, instead of demanding a deed or, if a deed
26 has been issued, by surrendering the same in court, proceed in the
27 district court of the county in which the land is situated to foreclose
28 the lien for taxes represented by the tax sale certificate or tax deed
29 and all subsequent tax liens thereon, excluding any lien on real estate
30 for special assessments levied by any sanitary and improvement district
31 which special assessments have not been previously offered for sale by

1 the county treasurer, in the same manner and with like effect as in the
2 foreclosure of a real estate mortgage, except as otherwise specifically
3 provided by sections 77-1903 to 77-1917.

4 (2) Such action shall be brought within whichever of the following
5 two timeframes is applicable:

6 (a) For real estate determined to be vacant and abandoned pursuant
7 to subsection (3) of this section, the action shall be brought within
8 nine months after the expiration of two years from the date of sale of
9 the real estate for taxes or special assessments; or

10 (b) For any other real estate, the action shall only be brought
11 within nine months after the expiration of three years from the date of
12 sale of the any real estate for taxes or special assessments.

13 (3)(a) For purposes of this section, real estate may be considered
14 vacant and abandoned if:

15 (i) The holder of the tax sale certificate or tax deed is a land
16 bank as defined in section 18-3403; and

17 (ii) Such property substantially meets more than two of the
18 following criteria:

19 (A) The property is not occupied by the owner or any lessee or
20 licensee of the owner;

21 (B) Utility service to the property, including, but not limited to,
22 gas, electric, or water service, has been disconnected or delinquent for
23 over one year;

24 (C) A building on the property has been deemed unfit for human
25 habitation, occupancy, or use by local housing officials;

26 (D) A building on the property is open and unprotected and in
27 reasonable danger of significant damage resulting from exposure to the
28 elements or vandalism;

29 (E) A building on the property is unsecure due to multiple windows
30 and doors being boarded up or closed off, smashed through, broken off or
31 unhinged, or continuously unlocked;

1 (F) The property has been stripped of copper or other materials or
2 interior fixtures to the property have been removed;

3 (G) There have not been any recent efforts made to restore the
4 property to productive use;

5 (H) There is a presence of vermin, uncut vegetation, or debris
6 accumulation on the property;

7 (I) There have been past actions by the applicable municipality or
8 county to maintain the grounds or a building on the property;

9 (J) The property has been out of compliance with orders of local
10 housing officials; or

11 (K) Any other condition or circumstance reasonably indicating that
12 the property is vacant and abandoned.

13 (b) The holder of the tax sale certificate or tax deed shall
14 determine whether or not real estate is vacant and abandoned two years
15 after the date of the sale of such real estate for taxes or special
16 assessments.

17 (c) If the real estate is registered as vacant and abandoned
18 pursuant to a vacant property registration ordinance adopted by a
19 municipality, it shall be conclusive proof that such real estate is
20 vacant and abandoned. If the real estate is not registered as vacant and
21 abandoned pursuant to such an ordinance, the holder of the tax sale
22 certificate or tax deed shall not be obligated to proceed under
23 subdivision (2)(a) of this section, but may instead choose to proceed
24 under subdivision (2)(b) of this section, and no deed subsequently issued
25 to such holder shall be deemed invalid due to noncompliance with
26 subdivision (2)(a) of this section. No action taken by a holder of a tax
27 sale certificate or tax deed under subdivision (2)(a) of this section
28 shall prohibit a subsequent action under subdivision (2)(b) of this
29 section on the same real estate should it be determined that such real
30 estate is not vacant and abandoned.

31 (d) If the holder of the tax sale certificate or tax deed determines

1 real estate to be vacant and abandoned pursuant to this subsection, the
2 holder shall submit an affidavit to the county treasurer affirming that
3 the real estate is vacant and abandoned.

4 **Sec. 35.** Section 77-1909, Reissue Revised Statutes of Nebraska, is
5 amended to read:

6 77-1909 In its decree, the court shall ascertain and determine the
7 amount of taxes, special assessments, and other liens, interest, and
8 costs chargeable to each particular item of real property, excluding any
9 lien on real estate for special assessments levied by any sanitary and
10 improvement district which special assessments have not been previously
11 offered for sale by the county treasurer, and award to the plaintiff an
12 attorney's fee, unless waived by the plaintiff, in an amount equal to ten
13 percent of the amount due plus, for good cause shown, reasonable
14 attorney's fees in excess of the ten percent, which shall be taxed as
15 part of the costs in the action and apportioned equitably as other costs.

16 **Sec. 36.** Section 77-2701.04, Revised Statutes Cumulative Supplement,
17 2024, is amended to read:

18 77-2701.04 For purposes of sections 77-2701.04 to 77-2713 and
19 77-27,239, unless the context otherwise requires, the definitions found
20 in sections 77-2701.05 to 77-2701.55 ~~77-2701.56~~ shall be used.

21 **Sec. 37.** Section 77-2701.16, Revised Statutes Cumulative Supplement,
22 2024, is amended to read:

23 77-2701.16 (1) Gross receipts means the total amount of the sale or
24 lease or rental price, as the case may be, of the retail sales of
25 retailers.

26 (2) Gross receipts of every person engaged as a public utility
27 specified in this subsection, as a community antenna television service
28 operator, or as a satellite service operator or any person involved in
29 connecting and installing services defined in subdivision (2)(a), (b), or
30 (d) of this section means:

31 (a)(i) In the furnishing of telephone communication service, other

1 than mobile telecommunications service as described in section
2 77-2703.04, the gross income received from furnishing ancillary services,
3 except for conference bridging services, and intrastate
4 telecommunications services, except for value-added, nonvoice data
5 service.

6 (ii) In the furnishing of mobile telecommunications service as
7 described in section 77-2703.04, the gross income received from
8 furnishing mobile telecommunications service that originates and
9 terminates in the same state to a customer with a place of primary use in
10 Nebraska;

11 (b) In the furnishing of telegraph service, the gross income
12 received from the furnishing of intrastate telegraph services;

13 (c)(i) In the furnishing of gas, sewer, water, and electricity
14 service, other than electricity service to a customer-generator as
15 defined in section 70-2002, the gross income received from the furnishing
16 of such services upon billings or statements rendered to consumers for
17 such utility services.

18 (ii) In the furnishing of electricity service to a customer-
19 generator as defined in section 70-2002, the net energy use upon billings
20 or statements rendered to customer-generators for such electricity
21 service;

22 (d) In the furnishing of community antenna television service or
23 satellite service, the gross income received from the furnishing of such
24 community antenna television service as regulated under sections 18-2201
25 to 18-2205 or 23-383 to 23-388 or satellite service; and

26 (e) The gross income received from the provision, installation,
27 construction, servicing, or removal of property used in conjunction with
28 the furnishing, installing, or connecting of any public utility services
29 specified in subdivision (2)(a) or (b) of this section or community
30 antenna television service or satellite service specified in subdivision
31 (2)(d) of this section, except when acting as a subcontractor for a

1 public utility, this subdivision does not apply to the gross income
2 received by a contractor electing to be treated as a consumer of building
3 materials under subdivision (2) or (3) of section 77-2701.10 for any such
4 services performed on the customer's side of the utility demarcation
5 point. This subdivision also does not apply to:

6 (i) The gross income received by a political subdivision of the
7 state, an electric cooperative, or an electric membership association for
8 the lease or use of, or by a contractor for the construction of or
9 services provided on, electric generation, transmission, distribution, or
10 street lighting structures or facilities owned by a political subdivision
11 of the state, an electric cooperative, or an electric membership
12 association; or

13 (ii) The gross income received for the lease or use of towers or
14 other structures and equipment, including antennas and studio transmitter
15 link systems, primarily used in conjunction with the furnishing of ~~(A)~~
16 ~~Internet access services, (B) agricultural global positioning system~~
17 ~~locating services, or (C) over-the-air radio and television broadcasting~~
18 via radio and television broadcast stations licensed by the Federal
19 Communications Commission, including antennas and studio transmitter
20 link systems. For purposes of this subdivision, studio transmitter link
21 system means a radiofrequency apparatus system which serves as a conduit
22 to deliver station programming content ~~audio~~ from its origin in a studio
23 to a broadcast transmitter and antenna.

24 (3) Gross receipts of every person engaged in selling, leasing, or
25 otherwise providing intellectual or entertainment property means:

26 (a) In the furnishing of computer software, the gross income
27 received, including the charges for coding, punching, or otherwise
28 producing any computer software and the charges for the tapes, disks,
29 punched cards, or other properties furnished by the seller; and

30 (b) In the furnishing of videotapes, movie film, satellite
31 programming, satellite programming service, and satellite television

1 signal descrambling or decoding devices, the gross income received from
2 the license, franchise, or other method establishing the charge.

3 (4) Gross receipts for providing a service means:

4 (a) The gross income received for building cleaning and maintenance,
5 pest control, and security;

6 (b) The gross income received for motor vehicle washing, waxing,
7 towing, and painting;

8 (c) The gross income received for computer software training;

9 (d) The gross income received for installing and applying tangible
10 personal property if the sale of the property is subject to tax. If any
11 or all of the charge for installation is free to the customer and is paid
12 by a third-party service provider to the installer, any tax due on that
13 part of the activation commission, finder's fee, installation charge, or
14 similar payment made by the third-party service provider shall be paid
15 and remitted by the third-party service provider;

16 (e) The gross income received for services of recreational vehicle
17 parks;

18 (f) The gross income received for labor for repair or maintenance
19 services performed with regard to tangible personal property the sale of
20 which would be subject to sales and use taxes, excluding motor vehicles,
21 except as otherwise provided in section 77-2704.26 or 77-2704.50;

22 (g) The gross income received for animal specialty services except
23 (i) veterinary services, (ii) specialty services performed on livestock
24 as defined in section 54-183, and (iii) animal grooming performed by a
25 licensed veterinarian or a licensed veterinary technician in conjunction
26 with medical treatment; and

27 (h) The gross income received for detective services.

28 (5) Gross receipts includes the sale of admissions. When an
29 admission to an activity or a membership constituting an admission is
30 combined with the solicitation of a contribution, the portion or the
31 amount charged representing the fair market price of the admission shall

1 be considered a retail sale subject to the tax imposed by section
2 77-2703. The organization conducting the activity shall determine the
3 amount properly attributable to the purchase of the privilege, benefit,
4 or other consideration in advance, and such amount shall be clearly
5 indicated on any ticket, receipt, or other evidence issued in connection
6 with the payment.

7 (6) Gross receipts includes the sale of live plants incorporated
8 into real estate except when such incorporation is incidental to the
9 transfer of an improvement upon real estate or the real estate.

10 (7) Gross receipts includes the sale of any building materials
11 annexed to real estate by a person electing to be taxed as a retailer
12 pursuant to subdivision (1) of section 77-2701.10.

13 (8) Gross receipts includes the sale of and recharge of prepaid
14 calling service and prepaid wireless calling service.

15 (9) Gross receipts includes the retail sale of digital audio works,
16 digital audiovisual works, digital codes, and digital books delivered
17 electronically if the products are taxable when delivered on tangible
18 storage media. A sale includes the transfer of a permanent right of use,
19 the transfer of a right of use that terminates on some condition, and the
20 transfer of a right of use conditioned upon the receipt of continued
21 payments.

22 (10) Gross receipts includes any receipts from sales of tangible
23 personal property made over a multivendor marketplace platform that acts
24 as the intermediary by facilitating sales between a seller and the
25 purchaser and that, either directly or indirectly through agreements or
26 arrangements with third parties, collects payment from the purchaser and
27 transmits payment to the seller.

28 (11) Gross receipts does not include:

29 (a) The amount of any rebate granted by a motor vehicle or motorboat
30 manufacturer or dealer at the time of sale of the motor vehicle or
31 motorboat, which rebate functions as a discount from the sales price of

1 the motor vehicle or motorboat; or

2 (b) The price of property or services returned or rejected by
3 customers when the full sales price is refunded either in cash or credit.

4 **Sec. 38.** Section 77-2703, Revised Statutes Cumulative Supplement,
5 2024, is amended to read:

6 77-2703 (1) There is hereby imposed a tax at the rate provided in
7 section 77-2701.02 upon the gross receipts from all sales of tangible
8 personal property sold at retail in this state; the gross receipts of
9 every person engaged as a public utility, as a community antenna
10 television service operator, or as a satellite service operator, any
11 person involved in the connecting and installing of the services defined
12 in subdivision (2)(a), (b), (d), or (e) of section 77-2701.16, or every
13 person engaged as a retailer of intellectual or entertainment properties
14 referred to in subsection (3) of section 77-2701.16; the gross receipts
15 from the sale of admissions in this state; the gross receipts from the
16 sale of warranties, guarantees, service agreements, or maintenance
17 agreements when the items covered are subject to tax under this section;
18 beginning January 1, 2008, the gross receipts from the sale of bundled
19 transactions when one or more of the products included in the bundle are
20 taxable; the gross receipts from the provision of services defined in
21 subsection (4) of section 77-2701.16; and the gross receipts from the
22 sale of products delivered electronically as described in subsection (9)
23 of section 77-2701.16. Except as provided in section 77-2701.03, when
24 there is a sale, the tax shall be imposed at the rate in effect at the
25 time the gross receipts are realized under the accounting basis used by
26 the retailer to maintain his or her books and records.

27 (a) The tax imposed by this section shall be collected by the
28 retailer from the consumer. It shall constitute a part of the purchase
29 price and until collected shall be a debt from the consumer to the
30 retailer and shall be recoverable at law in the same manner as other
31 debts. The tax required to be collected by the retailer from the consumer

1 constitutes a debt owed by the retailer to this state.

2 (b) It is unlawful for any retailer to advertise, hold out, or state
3 to the public or to any customer, directly or indirectly, that the tax or
4 part thereof will be assumed or absorbed by the retailer, that it will
5 not be added to the selling, renting, or leasing price of the property
6 sold, rented, or leased, or that, if added, it or any part thereof will
7 be refunded. The provisions of this subdivision shall not apply to a
8 public utility.

9 (c) The tax required to be collected by the retailer from the
10 purchaser, unless otherwise provided by statute or by rule and regulation
11 of the Tax Commissioner, shall be displayed separately from the list
12 price, the price advertised in the premises, the marked price, or other
13 price on the sales check or other proof of sales, rentals, or leases.

14 (d) For the purpose of more efficiently securing the payment,
15 collection, and accounting for the sales tax and for the convenience of
16 the retailer in collecting the sales tax, it shall be the duty of the Tax
17 Commissioner to provide a schedule or schedules of the amounts to be
18 collected from the consumer or user to effectuate the computation and
19 collection of the tax imposed by the Nebraska Revenue Act of 1967. Such
20 schedule or schedules shall provide that the tax shall be collected from
21 the consumer or user uniformly on sales according to brackets based on
22 sales prices of the item or items. Retailers may compute the tax due on
23 any transaction on an item or an invoice basis. The rounding rule
24 provided in section 77-3,117 applies.

25 (e) The use of tokens or stamps for the purpose of collecting or
26 enforcing the collection of the taxes imposed in the Nebraska Revenue Act
27 of 1967 or for any other purpose in connection with such taxes is
28 prohibited.

29 (f) For the purpose of the proper administration of the provisions
30 of the Nebraska Revenue Act of 1967 and to prevent evasion of the retail
31 sales tax, it shall be presumed that all gross receipts are subject to

1 the tax until the contrary is established. The burden of proving that a
2 sale of property is not a sale at retail is upon the person who makes the
3 sale unless he or she takes from the purchaser (i) a resale certificate
4 to the effect that the property is purchased for the purpose of
5 reselling, leasing, or renting it, (ii) an exemption certificate pursuant
6 to subsection (7) of section 77-2705, or (iii) a direct payment permit
7 pursuant to sections 77-2705.01 to 77-2705.03. Receipt of a resale
8 certificate, exemption certificate, or direct payment permit shall be
9 conclusive proof for the seller that the sale was made for resale or was
10 exempt or that the tax will be paid directly to the state.

11 (g) In the rental or lease of automobiles, trucks, trailers,
12 semitrailers, and truck-tractors as defined in the Motor Vehicle
13 Registration Act, the tax shall be collected by the lessor on the rental
14 or lease price, except as otherwise provided within this section.

15 (h) In the rental or lease of automobiles, trucks, trailers,
16 semitrailers, and truck-tractors as defined in the act, for periods of
17 one year or more, the lessor may elect not to collect and remit the sales
18 tax on the gross receipts and instead pay a sales tax on the cost of such
19 vehicle. If such election is made, it shall be made pursuant to the
20 following conditions:

21 (i) Notice of the desire to make such election shall be filed with
22 the Tax Commissioner and shall not become effective until the Tax
23 Commissioner is satisfied that the taxpayer has complied with all
24 conditions of this subsection and all rules and regulations of the Tax
25 Commissioner;

26 (ii) Such election when made shall continue in force and effect for
27 a period of not less than two years and thereafter until such time as the
28 lessor elects to terminate the election;

29 (iii) When such election is made, it shall apply to all vehicles of
30 the lessor rented or leased for periods of one year or more except
31 vehicles to be leased to common or contract carriers who provide to the

1 lessor a valid common or contract carrier exemption certificate. If the
2 lessor rents or leases other vehicles for periods of less than one year,
3 such lessor shall maintain his or her books and records and his or her
4 accounting procedure as the Tax Commissioner prescribes; and

5 (iv) The Tax Commissioner by rule and regulation shall prescribe the
6 contents and form of the notice of election, a procedure for the
7 determination of the tax base of vehicles which are under an existing
8 lease at the time such election becomes effective, the method and manner
9 for terminating such election, and such other rules and regulations as
10 may be necessary for the proper administration of this subdivision.

11 (i) The tax imposed by this section on the sales of motor vehicles,
12 semitrailers, and trailers as defined in sections 60-339, 60-348, and
13 60-354 shall be the liability of the purchaser and, with the exception of
14 motor vehicles, semitrailers, and trailers registered pursuant to section
15 60-3,198, the tax shall be collected by the county treasurer as provided
16 in the Motor Vehicle Registration Act or by an approved licensed dealer
17 participating in the electronic dealer services system pursuant to
18 section 60-1507 at the time the purchaser makes application for the
19 registration of the motor vehicle, semitrailer, or trailer for operation
20 upon the highways of this state. The tax imposed by this section on motor
21 vehicles, semitrailers, and trailers registered pursuant to section
22 60-3,198 shall be collected by the Department of Motor Vehicles at the
23 time the purchaser makes application for the registration of the motor
24 vehicle, semitrailer, or trailer for operation upon the highways of this
25 state. At the time of the sale of any motor vehicle, semitrailer, or
26 trailer, the seller shall (i) state on the sales invoice the dollar
27 amount of the tax imposed under this section and (ii) furnish to the
28 purchaser a certified statement of the transaction, in such form as the
29 Tax Commissioner prescribes, setting forth as a minimum the total sales
30 price, the allowance for any trade-in, and the difference between the
31 two. The sales tax due shall be computed on the difference between the

1 total sales price and the allowance for any trade-in as disclosed by such
2 certified statement. Any seller who willfully understates the amount upon
3 which the sales tax is due shall be subject to a penalty of one thousand
4 dollars. A copy of such certified statement shall also be furnished to
5 the Tax Commissioner. Any seller who fails or refuses to furnish such
6 certified statement shall be guilty of a misdemeanor and shall, upon
7 conviction thereof, be punished by a fine of not less than twenty-five
8 dollars nor more than one hundred dollars. If the purchaser does not
9 register such motor vehicle, semitrailer, or trailer for operation on the
10 highways of this state within thirty days of the purchase thereof, the
11 tax imposed by this section shall immediately thereafter be paid by the
12 purchaser to the county treasurer or the Department of Motor Vehicles. If
13 the tax is not paid on or before the thirtieth day after its purchase,
14 the county treasurer or Department of Motor Vehicles shall also collect
15 from the purchaser interest from the thirtieth day through the date of
16 payment and sales tax penalties as provided in the Nebraska Revenue Act
17 of 1967. The county treasurer or Department of Motor Vehicles shall
18 report and remit the tax so collected to the Tax Commissioner by the
19 fifteenth day of the following month. The county treasurer, for his or
20 her collection fee, shall deduct and withhold, from all amounts required
21 to be collected under this subsection, the collection fee permitted to be
22 deducted by any retailer collecting the sales tax, all of which shall be
23 deposited in the county general fund, plus an additional amount equal to
24 one-half of one percent of all amounts in excess of six thousand dollars
25 remitted each month. Prior to January 1, 2023, fifty percent of such
26 additional amount shall be deposited in the county general fund and fifty
27 percent of such additional amount shall be deposited in the county road
28 fund. On and after January 1, 2023, seventy-five percent of such
29 additional amount shall be deposited in the county general fund and
30 twenty-five percent of such additional amount shall be deposited in the
31 county road fund. In any county with a population of one hundred fifty

1 thousand inhabitants or more, the county treasurer shall remit one dollar
2 of his or her collection fee for each of the first five thousand motor
3 vehicles, semitrailers, or trailers registered with such county treasurer
4 on or after January 1, 2020, to the State Treasurer for credit to the
5 Department of Revenue Enforcement Fund. The Department of Motor Vehicles,
6 for its collection fee, shall deduct, withhold, and deposit in the Motor
7 Carrier Division Cash Fund the collection fee permitted to be deducted by
8 any retailer collecting the sales tax. The collection fee for the county
9 treasurer or the Department of Motor Vehicles shall be forfeited if the
10 county treasurer or department violates any rule or regulation pertaining
11 to the collection of the use tax.

12 (j)(i) The tax imposed by this section on the sale of a motorboat as
13 defined in section 37-1204 shall be the liability of the purchaser. The
14 tax shall be collected by the county treasurer at the time the purchaser
15 makes application for the registration of the motorboat. At the time of
16 the sale of a motorboat, the seller shall (A) state on the sales invoice
17 the dollar amount of the tax imposed under this section and (B) furnish
18 to the purchaser a certified statement of the transaction, in such form
19 as the Tax Commissioner prescribes, setting forth as a minimum the total
20 sales price, the allowance for any trade-in, and the difference between
21 the two. The sales tax due shall be computed on the difference between
22 the total sales price and the allowance for any trade-in as disclosed by
23 such certified statement. Any seller who willfully understates the amount
24 upon which the sales tax is due shall be subject to a penalty of one
25 thousand dollars. A copy of such certified statement shall also be
26 furnished to the Tax Commissioner. Any seller who fails or refuses to
27 furnish such certified statement shall be guilty of a misdemeanor and
28 shall, upon conviction thereof, be punished by a fine of not less than
29 twenty-five dollars nor more than one hundred dollars. If the purchaser
30 does not register such motorboat within thirty days of the purchase
31 thereof, the tax imposed by this section shall immediately thereafter be

1 paid by the purchaser to the county treasurer. If the tax is not paid on
2 or before the thirtieth day after its purchase, the county treasurer
3 shall also collect from the purchaser interest from the thirtieth day
4 through the date of payment and sales tax penalties as provided in the
5 Nebraska Revenue Act of 1967. The county treasurer shall report and remit
6 the tax so collected to the Tax Commissioner by the fifteenth day of the
7 following month. The county treasurer, for his or her collection fee,
8 shall deduct and withhold for the use of the county general fund, from
9 all amounts required to be collected under this subsection, the
10 collection fee permitted to be deducted by any retailer collecting the
11 sales tax. The collection fee shall be forfeited if the county treasurer
12 violates any rule or regulation pertaining to the collection of the use
13 tax.

14 (ii) In the rental or lease of motorboats, the tax shall be
15 collected by the lessor on the rental or lease price.

16 (k)(i) The tax imposed by this section on the sale of an all-terrain
17 vehicle as defined in section 60-103 or a utility-type vehicle as defined
18 in section 60-135.01 shall be the liability of the purchaser. The tax
19 shall be collected by the county treasurer or by an approved licensed
20 dealer participating in the electronic dealer services system pursuant to
21 section 60-1507 at the time the purchaser makes application for the
22 certificate of title for the all-terrain vehicle or utility-type vehicle.
23 At the time of the sale of an all-terrain vehicle or a utility-type
24 vehicle, the seller shall (A) state on the sales invoice the dollar
25 amount of the tax imposed under this section and (B) furnish to the
26 purchaser a certified statement of the transaction, in such form as the
27 Tax Commissioner prescribes, setting forth as a minimum the total sales
28 price, the allowance for any trade-in, and the difference between the
29 two. The sales tax due shall be computed on the difference between the
30 total sales price and the allowance for any trade-in as disclosed by such
31 certified statement. Any seller who willfully understates the amount upon

1 which the sales tax is due shall be subject to a penalty of one thousand
2 dollars. A copy of such certified statement shall also be furnished to
3 the Tax Commissioner. Any seller who fails or refuses to furnish such
4 certified statement shall be guilty of a misdemeanor and shall, upon
5 conviction thereof, be punished by a fine of not less than twenty-five
6 dollars nor more than one hundred dollars. If the purchaser does not
7 obtain a certificate of title for such all-terrain vehicle or utility-
8 type vehicle within thirty days of the purchase thereof, the tax imposed
9 by this section shall immediately thereafter be paid by the purchaser to
10 the county treasurer. If the tax is not paid on or before the thirtieth
11 day after its purchase, the county treasurer shall also collect from the
12 purchaser interest from the thirtieth day through the date of payment and
13 sales tax penalties as provided in the Nebraska Revenue Act of 1967. The
14 county treasurer shall report and remit the tax so collected to the Tax
15 Commissioner by the fifteenth day of the following month. The county
16 treasurer, for his or her collection fee, shall deduct and withhold for
17 the use of the county general fund, from all amounts required to be
18 collected under this subsection, the collection fee permitted to be
19 deducted by any retailer collecting the sales tax. The collection fee
20 shall be forfeited if the county treasurer violates any rule or
21 regulation pertaining to the collection of the use tax.

22 (ii) In the rental or lease of an all-terrain vehicle or a utility-
23 type vehicle, the tax shall be collected by the lessor on the rental or
24 lease price.

25 (iii) County treasurers are appointed as sales and use tax
26 collectors for all sales of all-terrain vehicles or utility-type vehicles
27 made outside of this state to purchasers or users of all-terrain vehicles
28 or utility-type vehicles which are required to have a certificate of
29 title in this state. The county treasurer shall collect the applicable
30 use tax from the purchaser of an all-terrain vehicle or a utility-type
31 vehicle purchased outside of this state at the time application for a

1 certificate of title is made. The full use tax on the purchase price
2 shall be collected by the county treasurer if a sales or occupation tax
3 was not paid by the purchaser in the state of purchase. If a sales or
4 occupation tax was lawfully paid in the state of purchase at a rate less
5 than the tax imposed in this state, use tax must be collected on the
6 difference as a condition for obtaining a certificate of title in this
7 state.

8 (1) The Tax Commissioner shall adopt and promulgate necessary rules
9 and regulations for determining the amount subject to the taxes imposed
10 by this section so as to insure that the full amount of any applicable
11 tax is paid in cases in which a sale is made of which a part is subject
12 to the taxes imposed by this section and a part of which is not so
13 subject and a separate accounting is not practical or economical.

14 (2) A use tax is hereby imposed on the storage, use, or other
15 consumption in this state of property purchased, leased, or rented from
16 any retailer and on any transaction the gross receipts of which are
17 subject to tax under subsection (1) of this section on or after June 1,
18 1967, for storage, use, or other consumption in this state at the rate
19 set as provided in subsection (1) of this section on the sales price of
20 the property or, in the case of leases or rentals, of the lease or rental
21 prices.

22 (a) Every person storing, using, or otherwise consuming in this
23 state property purchased from a retailer or leased or rented from another
24 person for such purpose shall be liable for the use tax at the rate in
25 effect when his or her liability for the use tax becomes certain under
26 the accounting basis used to maintain his or her books and records. His
27 or her liability shall not be extinguished until the use tax has been
28 paid to this state, except that a receipt from a retailer engaged in
29 business in this state or from a retailer who is authorized by the Tax
30 Commissioner, under such rules and regulations as he or she may
31 prescribe, to collect the sales tax and who is, for the purposes of the

1 Nebraska Revenue Act of 1967 relating to the sales tax, regarded as a
2 retailer engaged in business in this state, which receipt is given to the
3 purchaser pursuant to subdivision (b) of this subsection, shall be
4 sufficient to relieve the purchaser from further liability for the tax to
5 which the receipt refers.

6 (b) Every retailer engaged in business in this state and selling,
7 leasing, or renting property for storage, use, or other consumption in
8 this state shall, at the time of making any sale, collect any tax which
9 may be due from the purchaser and shall give to the purchaser, upon
10 request, a receipt therefor in the manner and form prescribed by the Tax
11 Commissioner.

12 (c) The Tax Commissioner, in order to facilitate the proper
13 administration of the use tax, may designate such person or persons as he
14 or she may deem necessary to be use tax collectors and delegate to such
15 persons such authority as is necessary to collect any use tax which is
16 due and payable to the State of Nebraska. The Tax Commissioner may
17 require of all persons so designated a surety bond in favor of the State
18 of Nebraska to insure against any misappropriation of state funds so
19 collected. The Tax Commissioner may require any tax official, city,
20 county, or state, to collect the use tax on behalf of the state. All
21 persons designated to or required to collect the use tax shall account
22 for such collections in the manner prescribed by the Tax Commissioner.
23 Nothing in this subdivision shall be so construed as to prevent the Tax
24 Commissioner or his or her employees from collecting any use taxes due
25 and payable to the State of Nebraska.

26 (d) All persons designated to collect the use tax and all persons
27 required to collect the use tax shall forward the total of such
28 collections to the Tax Commissioner at such time and in such manner as
29 the Tax Commissioner may prescribe. Such collectors of the use tax shall
30 deduct and withhold from the amount of taxes collected two and one-half
31 ~~three~~ percent of the first three ~~five~~ thousand dollars remitted each

1 month as reimbursement for the cost of collecting the tax. Any such
2 deduction shall be forfeited to the State of Nebraska if such collector
3 violates any rule, regulation, or directive of the Tax Commissioner.

4 (e) For the purpose of the proper administration of the Nebraska
5 Revenue Act of 1967 and to prevent evasion of the use tax, it shall be
6 presumed that property sold, leased, or rented by any person for delivery
7 in this state is sold, leased, or rented for storage, use, or other
8 consumption in this state until the contrary is established. The burden
9 of proving the contrary is upon the person who purchases, leases, or
10 rents the property.

11 (f) For the purpose of the proper administration of the Nebraska
12 Revenue Act of 1967 and to prevent evasion of the use tax, for the sale
13 of property to an advertising agency which purchases the property as an
14 agent for a disclosed or undisclosed principal, the advertising agency is
15 and remains liable for the sales and use tax on the purchase the same as
16 if the principal had made the purchase directly.

17 **Sec. 39.** Section 77-2708, Revised Statutes Cumulative Supplement,
18 2024, is amended to read:

19 77-2708 (1)(a) The sales and use taxes imposed by the Nebraska
20 Revenue Act of 1967 shall be due and payable to the Tax Commissioner
21 monthly on or before the twentieth day of the month next succeeding each
22 monthly period unless otherwise provided pursuant to the Nebraska Revenue
23 Act of 1967.

24 (b)(i) On or before the twentieth day of the month following each
25 monthly period or such other period as the Tax Commissioner may require,
26 a return for such period, along with all taxes due, shall be filed with
27 the Tax Commissioner in such form and content as the Tax Commissioner may
28 prescribe and containing such information as the Tax Commissioner deems
29 necessary for the proper administration of the Nebraska Revenue Act of
30 1967. The Tax Commissioner, if he or she deems it necessary in order to
31 insure payment to or facilitate the collection by the state of the amount

1 of sales or use taxes due, may require returns and payment of the amount
2 of such taxes for periods other than monthly periods in the case of a
3 particular seller, retailer, or purchaser, as the case may be. The Tax
4 Commissioner shall by rule and regulation require reports and tax
5 payments from sellers, retailers, or purchasers depending on their yearly
6 tax liability. Except as required by the streamlined sales and use tax
7 agreement, annual returns shall be required if such sellers', retailers',
8 or purchasers' yearly tax liability is less than nine hundred dollars,
9 quarterly returns shall be required if their yearly tax liability is nine
10 hundred dollars or more and less than three thousand dollars, and monthly
11 returns shall be required if their yearly tax liability is three thousand
12 dollars or more. The Tax Commissioner shall have the discretion to allow
13 an annual return for seasonal retailers, even when their yearly tax
14 liability exceeds the amounts listed in this subdivision.

15 The Tax Commissioner may adopt and promulgate rules and regulations
16 to allow annual, semiannual, or quarterly returns for any retailer making
17 monthly remittances or payments of sales and use taxes by electronic
18 funds transfer or for any retailer remitting tax to the state pursuant to
19 the streamlined sales and use tax agreement. Such rules and regulations
20 may establish a method of determining the amount of the payment that will
21 result in substantially all of the tax liability being paid each quarter.
22 At least once each year, the difference between the amount paid and the
23 amount due shall be reconciled. If the difference is more than ten
24 percent of the amount paid, a penalty of fifty percent of the unpaid
25 amount shall be imposed.

26 (ii) For purposes of the sales tax, a return shall be filed by every
27 retailer liable for collection from a purchaser and payment to the state
28 of the tax, except that a combined sales tax return may be filed for all
29 licensed locations which are subject to common ownership. For purposes of
30 this subdivision, common ownership means the same person or persons own
31 eighty percent or more of each licensed location. For purposes of the use

1 tax, a return shall be filed by every retailer engaged in business in
2 this state and by every person who has purchased property, the storage,
3 use, or other consumption of which is subject to the use tax, but who has
4 not paid the use tax due to a retailer required to collect the tax.

5 (iii) The Tax Commissioner may require that returns be signed by the
6 person required to file the return or by his or her duly authorized agent
7 but need not be verified by oath.

8 (iv) A taxpayer who keeps his or her regular books and records on a
9 cash basis, an accrual basis, or any generally recognized accounting
10 basis which correctly reflects the operation of the business may file the
11 sales and use tax returns required by the Nebraska Revenue Act of 1967 on
12 the same accounting basis that is used for the regular books and records,
13 except that on credit, conditional, and installment sales, the retailer
14 who keeps his or her books on an accrual basis may report such sales on
15 the cash basis and pay the tax upon the collections made during each
16 month. If a taxpayer transfers, sells, assigns, or otherwise disposes of
17 an account receivable, he or she shall be deemed to have received the
18 full balance of the consideration for the original sale and shall be
19 liable for the remittance of the sales tax on the balance of the total
20 sale price not previously reported, except that such transfer, sale,
21 assignment, or other disposition of an account receivable by a retailer
22 to a subsidiary shall not be deemed to require the retailer to pay the
23 sales tax on the credit sale represented by the account transferred prior
24 to the time the customer makes payment on such account. If the subsidiary
25 does not obtain a Nebraska sales tax permit, the taxpayer shall obtain a
26 surety bond in favor of the State of Nebraska to insure payment of the
27 tax and any interest and penalty imposed thereon under this section in an
28 amount not less than two times the amount of tax payable on outstanding
29 accounts receivable held by the subsidiary as of the end of the prior
30 calendar year. Failure to obtain either a sales tax permit or a surety
31 bond in accordance with this section shall result in the payment on the

1 next required filing date of all sales taxes not previously remitted.
2 When the retailer has adopted one basis or the other of reporting credit,
3 conditional, or installment sales and paying the tax thereon, he or she
4 will not be permitted to change from that basis without first having
5 notified the Tax Commissioner.

6 (c) Except as provided in the streamlined sales and use tax
7 agreement, the taxpayer required to file the return shall deliver or mail
8 any required return together with a remittance of the net amount of the
9 tax due to the office of the Tax Commissioner on or before the required
10 filing date. Failure to file the return, filing after the required filing
11 date, failure to remit the net amount of the tax due, or remitting the
12 net amount of the tax due after the required filing date shall be cause
13 for a penalty, in addition to interest, of ten percent of the amount of
14 tax not paid by the required filing date or twenty-five dollars,
15 whichever is greater, unless the penalty is being collected under
16 subdivision (1)(i), (1)(j)(i), or (1)(k)(i) of section 77-2703 by a
17 county treasurer or the Department of Motor Vehicles, in which case the
18 penalty shall be five dollars.

19 (d) The taxpayer shall deduct and withhold, from the taxes otherwise
20 due from him or her on his or her tax return, two and one-half ~~three~~
21 percent of the first three ~~five~~ thousand dollars remitted each month to
22 reimburse himself or herself for the cost of collecting the tax.
23 Taxpayers filing a combined return as allowed by subdivision (1)(b)(ii)
24 of this subsection shall compute such collection fees on the basis of the
25 receipts and liability of each licensed location.

26 (e) A retailer that makes sales into Nebraska using a multivendor
27 marketplace platform is relieved of its obligation to collect and remit
28 sales taxes to Nebraska with regard to any sales taxes collected and
29 remitted by the multivendor marketplace platform. Such a retailer must
30 include all sales into Nebraska in its gross receipts in its return, but
31 may claim credit for any sales taxes collected and remitted by the

1 multivendor marketplace platform with respect to such retailer's sales.
2 Such retailer is liable for the sales tax due on sales into Nebraska as
3 provided in section 77-2704.35.

4 (f) A multivendor marketplace platform is relieved of its obligation
5 to collect and remit the correct amount of state and local sales taxes to
6 Nebraska to the extent that the multivendor marketplace platform can
7 establish that the error was due to insufficient or incorrect information
8 given to the multivendor marketplace platform by the seller and relied on
9 by the multivendor marketplace platform. This subdivision shall not apply
10 if the multivendor marketplace platform and the seller are related
11 persons under either section 267(b) or (c) or section 707(b) of the
12 Internal Revenue Code of 1986 or if the seller is also the multivendor
13 marketplace platform operator.

14 (2)(a) If the Tax Commissioner determines that any sales or use tax
15 amount, penalty, or interest has been paid more than once, has been
16 erroneously or illegally collected or computed, or has been paid and the
17 purchaser qualifies for a refund under section 77-2708.01, the Tax
18 Commissioner shall set forth that fact in his or her records and the
19 excess amount collected or paid may be credited on any sales, use, or
20 income tax amounts then due and payable from the person under the
21 Nebraska Revenue Act of 1967. Any balance may be refunded to the person
22 by whom it was paid or his or her successors, administrators, or
23 executors.

24 (b) No refund shall be allowed unless a claim therefor is filed with
25 the Tax Commissioner by the person who made the overpayment or his or her
26 attorney, executor, or administrator within three years from the required
27 filing date following the close of the period for which the overpayment
28 was made, within six months after any determination becomes final under
29 section 77-2709, or within six months from the date of overpayment with
30 respect to such determinations, whichever of these three periods expires
31 later, unless the credit relates to a period for which a waiver has been

1 given. Failure to file a claim within the time prescribed in this
2 subsection shall constitute a waiver of any demand against the state on
3 account of overpayment.

4 (c) Every claim shall be in writing on forms prescribed by the Tax
5 Commissioner and shall state the specific amount and grounds upon which
6 the claim is founded. No refund shall be made in any amount less than two
7 dollars.

8 (d) The Tax Commissioner shall allow or disallow a claim within one
9 hundred eighty days after it has been filed. A request for a hearing
10 shall constitute a waiver of the one-hundred-eighty-day period. The
11 claimant and the Tax Commissioner may also agree to extend the one-
12 hundred-eighty-day period. If a hearing has not been requested and the
13 Tax Commissioner has neither allowed nor disallowed a claim within either
14 the one hundred eighty days or the period agreed to by the claimant and
15 the Tax Commissioner, the claim shall be deemed to have been allowed.

16 (e) Within thirty days after disallowing any claim in whole or in
17 part, the Tax Commissioner shall serve notice of his or her action on the
18 claimant in the manner prescribed for service of notice of a deficiency
19 determination.

20 (f) Within thirty days after the mailing of the notice of the Tax
21 Commissioner's action upon a claim filed pursuant to the Nebraska Revenue
22 Act of 1967, the action of the Tax Commissioner shall be final unless the
23 taxpayer seeks review of the Tax Commissioner's determination as provided
24 in section 77-27,127.

25 (g) Upon the allowance of a credit or refund of any sum erroneously
26 or illegally assessed or collected, of any penalty collected without
27 authority, or of any sum which was excessive or in any manner wrongfully
28 collected, interest shall be allowed and paid on the amount of such
29 credit or refund at the rate specified in section 45-104.02, as such rate
30 may from time to time be adjusted, from the date such sum was paid or
31 from the date the return was required to be filed, whichever date is

1 later, to the date of the allowance of the refund or, in the case of a
2 credit, to the due date of the amount against which the credit is
3 allowed, but in the case of a voluntary and unrequested payment in excess
4 of actual tax liability or a refund under section 77-2708.01, no interest
5 shall be allowed when such excess is refunded or credited.

6 (h) No suit or proceeding shall be maintained in any court for the
7 recovery of any amount alleged to have been erroneously or illegally
8 determined or collected unless a claim for refund or credit has been duly
9 filed.

10 (i) The Tax Commissioner may recover any refund or part thereof
11 which is erroneously made and any credit or part thereof which is
12 erroneously allowed by issuing a deficiency determination within one year
13 from the date of refund or credit or within the period otherwise allowed
14 for issuing a deficiency determination, whichever expires later.

15 (j)(i) Credit shall be allowed to the retailer, contractor, or
16 repairperson for sales or use taxes paid pursuant to the Nebraska Revenue
17 Act of 1967 on any deduction taken that is attributed to bad debts not
18 including interest. Bad debt has the same meaning as in 26 U.S.C. 166, as
19 such section existed on January 1, 2003. However, the amount calculated
20 pursuant to 26 U.S.C. 166 shall be adjusted to exclude: Financing charges
21 or interest; sales or use taxes charged on the purchase price;
22 uncollectible amounts on property that remains in the possession of the
23 seller until the full purchase price is paid; and expenses incurred in
24 attempting to collect any debt and repossessed property.

25 (ii) Bad debts may be deducted on the return for the period during
26 which the bad debt is written off as uncollectible in the claimant's
27 books and records and is eligible to be deducted for federal income tax
28 purposes. A claimant who is not required to file federal income tax
29 returns may deduct a bad debt on a return filed for the period in which
30 the bad debt is written off as uncollectible in the claimant's books and
31 records and would be eligible for a bad debt deduction for federal income

1 tax purposes if the claimant was required to file a federal income tax
2 return.

3 (iii) If a deduction is taken for a bad debt and the debt is
4 subsequently collected in whole or in part, the tax on the amount so
5 collected must be paid and reported on the return filed for the period in
6 which the collection is made.

7 (iv) When the amount of bad debt exceeds the amount of taxable sales
8 for the period during which the bad debt is written off, a refund claim
9 may be filed within the otherwise applicable statute of limitations for
10 refund claims. The statute of limitations shall be measured from the due
11 date of the return on which the bad debt could first be claimed.

12 (v) If filing responsibilities have been assumed by a certified
13 service provider, the service provider may claim, on behalf of the
14 retailer, any bad debt allowance provided by this section. The certified
15 service provider shall credit or refund the full amount of any bad debt
16 allowance or refund received to the retailer.

17 (vi) For purposes of reporting a payment received on a previously
18 claimed bad debt, any payments made on a debt or account are applied
19 first proportionally to the taxable price of the property or service and
20 the sales tax thereon, and secondly to interest, service charges, and any
21 other charges.

22 (vii) In situations in which the books and records of the party
23 claiming the bad debt allowance support an allocation of the bad debts
24 among the member states in the streamlined sales and use tax agreement,
25 the state shall permit the allocation.

26 (3) Beginning July 1, 2020, if a refund claim under this section
27 involves a refund of a tax imposed under the Local Option Revenue Act or
28 section 13-319, 13-2813, or 77-6403 and the amount of such tax to be
29 refunded is at least five thousand dollars, the Tax Commissioner shall
30 notify the affected city, village, county, or municipal county of such
31 claim within twenty days after receiving the claim. If the Tax

1 Commissioner allows the claim and the refund of such tax is at least five
2 thousand dollars, the Tax Commissioner shall notify the affected city,
3 village, county, or municipal county of such refund and shall give the
4 city, village, county, or municipal county the option of having such
5 refund deducted from its tax proceeds in one lump sum or in twelve equal
6 monthly installments. The city, village, county, or municipal county
7 shall make its selection and shall certify the selection to the Tax
8 Commissioner within twenty days after receiving notice of the refund. The
9 Tax Commissioner shall then deduct such refund from the applicable tax
10 proceeds in accordance with the selection when he or she deducts refunds
11 pursuant to section 13-324, 13-2814, or 77-6403 or subsection (1) of
12 section 77-27,144, whichever is applicable. This subsection shall not
13 apply to any refund that is subject to subdivision (2)(a) or (2)(b)(ii)
14 or subsection (3) or (4) of section 77-27,144.

15 **Sec. 40.** Section 77-2711, Revised Statutes Cumulative Supplement,
16 2024, is amended to read:

17 77-2711 (1)(a) The Tax Commissioner shall enforce sections
18 77-2701.04 to 77-2713 and may prescribe, adopt, and enforce rules and
19 regulations relating to the administration and enforcement of such
20 sections.

21 (b) The Tax Commissioner may prescribe the extent to which any
22 ruling or regulation shall be applied without retroactive effect.

23 (2) The Tax Commissioner may employ accountants, auditors,
24 investigators, assistants, and clerks necessary for the efficient
25 administration of the Nebraska Revenue Act of 1967 and may delegate
26 authority to his or her representatives to conduct hearings, prescribe
27 regulations, or perform any other duties imposed by such act.

28 (3)(a) Every seller, every retailer, and every person storing,
29 using, or otherwise consuming in this state property purchased from a
30 retailer shall keep such records, receipts, invoices, and other pertinent
31 papers in such form as the Tax Commissioner may reasonably require.

1 (b) Every such seller, retailer, or person shall keep such records
2 for not less than three years from the making of such records unless the
3 Tax Commissioner in writing sooner authorized their destruction.

4 (4) The Tax Commissioner or any person authorized in writing by him
5 or her may examine the books, papers, records, and equipment of any
6 person selling property and any person liable for the use tax and may
7 investigate the character of the business of the person in order to
8 verify the accuracy of any return made or, if no return is made by the
9 person, to ascertain and determine the amount required to be paid. In the
10 examination of any person selling property or of any person liable for
11 the use tax, an inquiry shall be made as to the accuracy of the reporting
12 of city and county sales and use taxes for which the person is liable
13 under the Local Option Revenue Act or sections 13-319, 13-324, 13-2813,
14 and 77-6403 and the accuracy of the allocation made between the various
15 counties, cities, villages, and municipal counties of the tax due. The
16 Tax Commissioner may make or cause to be made copies of resale or
17 exemption certificates and may pay a reasonable amount to the person
18 having custody of the records for providing such copies.

19 (5) The taxpayer shall have the right to keep or store his or her
20 records at a point outside this state and shall make his or her records
21 available to the Tax Commissioner at all times.

22 (6) In administration of the use tax, the Tax Commissioner may
23 require the filing of reports by any person or class of persons having in
24 his, her, or their possession or custody information relating to sales of
25 property, the storage, use, or other consumption of which is subject to
26 the tax. The report shall be filed when the Tax Commissioner requires and
27 shall set forth the names and addresses of purchasers of the property,
28 the sales price of the property, the date of sale, and such other
29 information as the Tax Commissioner may require.

30 (7) It shall be a Class I misdemeanor for the Tax Commissioner or
31 any official or employee of the Tax Commissioner, the State Treasurer, or

1 the Department of Administrative Services to make known in any manner
2 whatever the business affairs, operations, or information obtained by an
3 investigation of records and activities of any retailer or any other
4 person visited or examined in the discharge of official duty or the
5 amount or source of income, profits, losses, expenditures, or any
6 particular thereof, set forth or disclosed in any return, or to permit
7 any return or copy thereof, or any book containing any abstract or
8 particulars thereof to be seen or examined by any person not connected
9 with the Tax Commissioner. Nothing in this section shall be construed to
10 prohibit (a) the delivery to a taxpayer, his or her duly authorized
11 representative, or his or her successors, receivers, trustees, executors,
12 administrators, assignees, or guarantors, if directly interested, of a
13 certified copy of any return or report in connection with his or her tax,
14 (b) the publication of statistics so classified as to prevent the
15 identification of particular reports or returns and the items thereof,
16 (c) the inspection by the Attorney General, other legal representative of
17 the state, or county attorney of the reports or returns of any taxpayer
18 when either (i) information on the reports or returns is considered by
19 the Attorney General to be relevant to any action or proceeding
20 instituted by the taxpayer or against whom an action or proceeding is
21 being considered or has been commenced by any state agency or the county
22 or (ii) the taxpayer has instituted an action to review the tax based
23 thereon or an action or proceeding against the taxpayer for collection of
24 tax or failure to comply with the Nebraska Revenue Act of 1967 is being
25 considered or has been commenced, (d) the furnishing of any information
26 to the United States Government or to states allowing similar privileges
27 to the Tax Commissioner, (e) the disclosure of information and records to
28 a collection agency contracting with the Tax Commissioner pursuant to
29 sections 77-377.01 to 77-377.04, (f) the disclosure to another party to a
30 transaction of information and records concerning the transaction between
31 the taxpayer and the other party, (g) the disclosure of information

1 pursuant to section 77-27,195, 77-5731, 77-6837, 77-6839, or 77-6928, or
2 (h) the disclosure of information to the Department of Labor necessary
3 for the administration of the Employment Security Law, the Contractor
4 Registration Act, or the Employee Classification Act.

5 (8) Notwithstanding the provisions of subsection (7) of this
6 section, the Tax Commissioner may permit the Postal Inspector of the
7 United States Postal Service or his or her delegates to inspect the
8 reports or returns of any person filed pursuant to the Nebraska Revenue
9 Act of 1967 when information on the reports or returns is relevant to any
10 action or proceeding instituted or being considered by the United States
11 Postal Service against such person for the fraudulent use of the mails to
12 carry and deliver false and fraudulent tax returns to the Tax
13 Commissioner with the intent to defraud the State of Nebraska or to evade
14 the payment of Nebraska state taxes.

15 (9) Notwithstanding the provisions of subsection (7) of this
16 section, the Tax Commissioner may permit other tax officials of this
17 state to inspect the tax returns, reports, and applications filed under
18 sections 77-2701.04 to 77-2713, but such inspection shall be permitted
19 only for purposes of enforcing a tax law and only to the extent and under
20 the conditions prescribed by the rules and regulations of the Tax
21 Commissioner.

22 (10) Notwithstanding the provisions of subsection (7) of this
23 section, the Tax Commissioner may, upon request, provide the county board
24 of any county which has exercised the authority granted by section
25 81-3716 with a list of the names and addresses of the hotels located
26 within the county for which lodging sales tax returns have been filed or
27 for which lodging sales taxes have been remitted for the county's County
28 Visitors Promotion Fund under the Nebraska Visitors Development Act.

29 The information provided by the Tax Commissioner shall indicate only
30 the names and addresses of the hotels located within the requesting
31 county for which lodging sales tax returns have been filed for a

1 specified period and the fact that lodging sales taxes remitted by or on
2 behalf of the hotel have constituted a portion of the total sum remitted
3 by the state to the county for a specified period under the provisions of
4 the Nebraska Visitors Development Act. No additional information shall be
5 revealed.

6 (11)(a) Notwithstanding the provisions of subsection (7) of this
7 section, the Tax Commissioner shall, upon written request by the Auditor
8 of Public Accounts or the office of Legislative Audit, make tax returns
9 and tax return information open to inspection by or disclosure to the
10 Auditor of Public Accounts or employees of the office of Legislative
11 Audit for the purpose of and to the extent necessary in making an audit
12 of the Department of Revenue pursuant to section 50-1205, ~~or 84-304,~~ or
13 subsection (14) of this section. Confidential tax returns and tax return
14 information shall be audited only upon the premises of the Department of
15 Revenue. All audit work papers pertaining to the audit of the Department
16 of Revenue shall be stored in a secure place in the Department of
17 Revenue.

18 (b) No employee of the Auditor of Public Accounts or the office of
19 Legislative Audit shall disclose to any person, other than another
20 Auditor of Public Accounts or office employee whose official duties
21 require such disclosure, any return or return information described in
22 the Nebraska Revenue Act of 1967 in a form which can be associated with
23 or otherwise identify, directly or indirectly, a particular taxpayer.

24 (c) Any person who violates the provisions of this subsection shall
25 be guilty of a Class I misdemeanor. For purposes of this subsection,
26 employee includes a former Auditor of Public Accounts or office of
27 Legislative Audit employee.

28 (12) For purposes of this subsection and subsections (11) and (14)
29 of this section:

30 (a) Disclosure means the making known to any person in any manner a
31 tax return or return information;

1 (b) Return information means:

2 (i) A taxpayer's identification number and (A) the nature, source,
3 or amount of his or her income, payments, receipts, deductions,
4 exemptions, credits, assets, liabilities, net worth, tax liability, tax
5 withheld, deficiencies, over assessments, or tax payments, whether the
6 taxpayer's return was, is being, or will be examined or subject to other
7 investigation or processing or (B) any other data received by, recorded
8 by, prepared by, furnished to, or collected by the Tax Commissioner with
9 respect to a return or the determination of the existence or possible
10 existence of liability or the amount of liability of any person for any
11 tax, penalty, interest, fine, forfeiture, or other imposition or offense;
12 and

13 (ii) Any part of any written determination or any background file
14 document relating to such written determination; and

15 (c) Tax return or return means any tax or information return or
16 claim for refund required by, provided for, or permitted under sections
17 77-2701 to 77-2713 which is filed with the Tax Commissioner by, on behalf
18 of, or with respect to any person and any amendment or supplement
19 thereto, including supporting schedules, attachments, or lists which are
20 supplemental to or part of the filed return.

21 (13) Notwithstanding the provisions of subsection (7) of this
22 section, the Tax Commissioner shall, upon request, provide any
23 municipality which has adopted the local option sales tax under the Local
24 Option Revenue Act with a list of the names and addresses of the
25 retailers which have collected the local option sales tax for the
26 municipality. The request may be made annually and shall be submitted to
27 the Tax Commissioner on or before June 30 of each year. The information
28 provided by the Tax Commissioner shall indicate only the names and
29 addresses of the retailers. The Tax Commissioner may provide additional
30 information to a municipality so long as the information does not include
31 any data detailing the specific revenue, expenses, or operations of any

1 particular business.

2 (14)(a) Notwithstanding the provisions of subsection (7) of this
3 section, the Tax Commissioner shall, upon written request, provide an
4 individual certified under subdivision (b) of this subsection
5 representing a municipality which has adopted the local option sales and
6 use tax under the Local Option Revenue Act with confidential sales and
7 use tax returns and sales and use tax return information regarding
8 taxpayers that possess a sales tax permit and the amounts remitted by
9 such permitholders at locations within the boundaries of the requesting
10 municipality or with confidential business use tax returns and business
11 use tax return information regarding taxpayers that file a Nebraska and
12 Local Business Use Tax Return and the amounts remitted by such taxpayers
13 at locations within the boundaries of the requesting municipality. Any
14 written request pursuant to this subsection shall provide the Department
15 of Revenue with no less than ten business days to prepare the sales and
16 use tax returns and sales and use tax return information requested. The
17 individual certified under subdivision (b) of this subsection shall
18 review such returns and return information only upon the premises of the
19 department, except that such limitation shall not apply if the certifying
20 municipality has an agreement in effect under the Nebraska Advantage
21 Transformational Tourism and Redevelopment Act. In such case, the
22 individual certified under subdivision (b) of this subsection may request
23 that copies of such returns and return information be sent to him or her
24 by electronic transmission, secured in a manner as determined by the Tax
25 Commissioner.

26 (b) Each municipality that seeks to request information under
27 subdivision (a) of this subsection shall certify to the Department of
28 Revenue one individual who is authorized by such municipality to make
29 such request and review the documents described in subdivision (a) of
30 this subsection. The individual may be a municipal employee or an
31 individual who contracts with the requesting municipality to provide

1 financial, accounting, or other administrative services.

2 (c) If upon review of the documents described in subdivision (a) of
3 this subsection the individual certified by a municipality pursuant to
4 subdivision (b) of this subsection identifies a suspected irregularity or
5 discrepancy, such individual may provide notification of the suspected
6 irregularity or discrepancy to the Auditor of Public Accounts who may
7 conduct an audit as provided in subsection (11) of this section.

8 (d) (e) No individual certified by a municipality pursuant to
9 subdivision (b) of this subsection shall disclose to any person any
10 information obtained pursuant to a review under this subsection except as
11 provided in subdivision (c) of this subsection. An individual certified
12 by a municipality pursuant to subdivision (b) of this subsection shall
13 remain subject to this subsection after he or she (i) is no longer
14 certified or (ii) is no longer in the employment of or under contract
15 with the certifying municipality.

16 (e) (d) Any person who violates the provisions of this subsection
17 shall be guilty of a Class I misdemeanor.

18 (f) (e) The Department of Revenue shall not be held liable by any
19 person for an impermissible disclosure by a municipality or any agent or
20 employee thereof of any information obtained pursuant to a review under
21 this subsection.

22 (15) In all proceedings under the Nebraska Revenue Act of 1967, the
23 Tax Commissioner may act for and on behalf of the people of the State of
24 Nebraska. The Tax Commissioner in his or her discretion may waive all or
25 part of any penalties provided by the provisions of such act or interest
26 on delinquent taxes specified in section 45-104.02, as such rate may from
27 time to time be adjusted.

28 (16)(a) The purpose of this subsection is to set forth the state's
29 policy for the protection of the confidentiality rights of all
30 participants in the system operated pursuant to the streamlined sales and
31 use tax agreement and of the privacy interests of consumers who deal with

1 model 1 sellers.

2 (b) For purposes of this subsection:

3 (i) Anonymous data means information that does not identify a
4 person;

5 (ii) Confidential taxpayer information means all information that is
6 protected under a member state's laws, regulations, and privileges; and

7 (iii) Personally identifiable information means information that
8 identifies a person.

9 (c) The state agrees that a fundamental precept for model 1 sellers
10 is to preserve the privacy of consumers by protecting their anonymity.
11 With very limited exceptions, a certified service provider shall perform
12 its tax calculation, remittance, and reporting functions without
13 retaining the personally identifiable information of consumers.

14 (d) The governing board of the member states in the streamlined
15 sales and use tax agreement may certify a certified service provider only
16 if that certified service provider certifies that:

17 (i) Its system has been designed and tested to ensure that the
18 fundamental precept of anonymity is respected;

19 (ii) Personally identifiable information is only used and retained
20 to the extent necessary for the administration of model 1 with respect to
21 exempt purchasers;

22 (iii) It provides consumers clear and conspicuous notice of its
23 information practices, including what information it collects, how it
24 collects the information, how it uses the information, how long, if at
25 all, it retains the information, and whether it discloses the information
26 to member states. Such notice shall be satisfied by a written privacy
27 policy statement accessible by the public on the website of the certified
28 service provider;

29 (iv) Its collection, use, and retention of personally identifiable
30 information is limited to that required by the member states to ensure
31 the validity of exemptions from taxation that are claimed by reason of a

1 consumer's status or the intended use of the goods or services purchased;
2 and

3 (v) It provides adequate technical, physical, and administrative
4 safeguards so as to protect personally identifiable information from
5 unauthorized access and disclosure.

6 (e) The state shall provide public notification to consumers,
7 including exempt purchasers, of the state's practices relating to the
8 collection, use, and retention of personally identifiable information.

9 (f) When any personally identifiable information that has been
10 collected and retained is no longer required for the purposes set forth
11 in subdivision (16)(d)(iv) of this section, such information shall no
12 longer be retained by the member states.

13 (g) When personally identifiable information regarding an individual
14 is retained by or on behalf of the state, it shall provide reasonable
15 access by such individual to his or her own information in the state's
16 possession and a right to correct any inaccurately recorded information.

17 (h) If anyone other than a member state, or a person authorized by
18 that state's law or the agreement, seeks to discover personally
19 identifiable information, the state from whom the information is sought
20 should make a reasonable and timely effort to notify the individual of
21 such request.

22 (i) This privacy policy is subject to enforcement by the Attorney
23 General.

24 (j) All other laws and regulations regarding the collection, use,
25 and maintenance of confidential taxpayer information remain fully
26 applicable and binding. Without limitation, this subsection does not
27 enlarge or limit the state's authority to:

28 (i) Conduct audits or other reviews as provided under the agreement
29 and state law;

30 (ii) Provide records pursuant to the federal Freedom of Information
31 Act, disclosure laws with governmental agencies, or other regulations;

1 (iii) Prevent, consistent with state law, disclosure of confidential
2 taxpayer information;

3 (iv) Prevent, consistent with federal law, disclosure or misuse of
4 federal return information obtained under a disclosure agreement with the
5 Internal Revenue Service; and

6 (v) Collect, disclose, disseminate, or otherwise use anonymous data
7 for governmental purposes.

8 **Sec. 41.** Section 77-2715.07, Revised Statutes Cumulative Supplement,
9 2024, is amended to read:

10 77-2715.07 (1) There shall be allowed to qualified resident
11 individuals as a nonrefundable credit against the income tax imposed by
12 the Nebraska Revenue Act of 1967:

13 (a) A credit equal to the federal credit allowed under section 22 of
14 the Internal Revenue Code; and

15 (b) A credit for taxes paid to another state as provided in section
16 77-2730.

17 (2) There shall be allowed to qualified resident individuals against
18 the income tax imposed by the Nebraska Revenue Act of 1967:

19 (a) For returns filed reporting federal adjusted gross incomes of
20 greater than twenty-nine thousand dollars, a nonrefundable credit equal
21 to twenty-five percent of the federal credit allowed under section 21 of
22 the Internal Revenue Code of 1986, as amended, except that for taxable
23 years beginning or deemed to begin on or after January 1, 2015, such
24 nonrefundable credit shall be allowed only if the individual would have
25 received the federal credit allowed under section 21 of the code after
26 adding back in any carryforward of a net operating loss that was deducted
27 pursuant to such section in determining eligibility for the federal
28 credit;

29 (b) For returns filed reporting federal adjusted gross income of
30 twenty-nine thousand dollars or less, a refundable credit equal to a
31 percentage of the federal credit allowable under section 21 of the

1 Internal Revenue Code of 1986, as amended, whether or not the federal
2 credit was limited by the federal tax liability. The percentage of the
3 federal credit shall be one hundred percent for incomes not greater than
4 twenty-two thousand dollars, and the percentage shall be reduced by ten
5 percent for each one thousand dollars, or fraction thereof, by which the
6 reported federal adjusted gross income exceeds twenty-two thousand
7 dollars, except that for taxable years beginning or deemed to begin on or
8 after January 1, 2015, such refundable credit shall be allowed only if
9 the individual would have received the federal credit allowed under
10 section 21 of the code after adding back in any carryforward of a net
11 operating loss that was deducted pursuant to such section in determining
12 eligibility for the federal credit;

13 (c) A refundable credit as provided in section 77-5209.01 for
14 individuals who qualify for an income tax credit as a qualified beginning
15 farmer or livestock producer under the Beginning Farmer Tax Credit Act
16 for all taxable years beginning or deemed to begin on or after January 1,
17 2006, under the Internal Revenue Code of 1986, as amended;

18 (d) A refundable credit for individuals who qualify for an income
19 tax credit under the Angel Investment Tax Credit Act, the Nebraska
20 Advantage Microenterprise Tax Credit Act, the Nebraska Advantage Research
21 and Development Act, the Reverse Osmosis System Tax Credit Act, or the
22 Volunteer Emergency Responders Incentive Act; and

23 (e) A refundable credit equal to ten percent of the federal credit
24 allowed under section 32 of the Internal Revenue Code of 1986, as
25 amended, except that for taxable years beginning or deemed to begin on or
26 after January 1, 2015, such refundable credit shall be allowed only if
27 the individual would have received the federal credit allowed under
28 section 32 of the code after adding back in any carryforward of a net
29 operating loss that was deducted pursuant to such section in determining
30 eligibility for the federal credit.

31 (3) There shall be allowed to all individuals as a nonrefundable

1 credit against the income tax imposed by the Nebraska Revenue Act of
2 1967:

3 (a) A credit for personal exemptions allowed under section
4 77-2716.01;

5 (b) A credit for (i) contributions to programs or projects certified
6 for tax credit status as provided in the Creating High Impact Economic
7 Futures Act and (ii) contributions to certified community betterment
8 programs as provided in the Community Development Assistance Act. Each
9 partner, each shareholder of an electing subchapter S corporation, each
10 beneficiary of an estate or trust, or each member of a limited liability
11 company shall report his or her share of the credit in the same manner
12 and proportion as he or she reports the partnership, subchapter S
13 corporation, estate, trust, or limited liability company income;

14 (c) A credit for investment in a biodiesel facility as provided in
15 section 77-27,236;

16 (d) A credit as provided in the New Markets Job Growth Investment
17 Act;

18 (e) A credit as provided in the Nebraska Job Creation and Mainstreet
19 Revitalization Act;

20 (f) A credit to employers as provided in sections 77-27,238 and
21 77-27,240;

22 (g) A credit as provided in the Affordable Housing Tax Credit Act;

23 (h) A credit to grocery store retailers, restaurants, and
24 agricultural producers as provided in section 77-27,241;

25 (i) A credit as provided in the Sustainable Aviation Fuel Tax Credit
26 Act;

27 (j) A credit as provided in the Nebraska Shortline Rail
28 Modernization Act;

29 (k) A credit as provided in the Nebraska Pregnancy Help Act; and

30 (l) A credit as provided in the Caregiver Tax Credit Act.

31 (4) There shall be allowed as a credit against the income tax

1 imposed by the Nebraska Revenue Act of 1967:

2 (a) A credit to all resident estates and trusts for taxes paid to
3 another state as provided in section 77-2730;

4 (b) A credit to all estates and trusts for (i) contributions to
5 programs or projects certified for tax credit status as provided in the
6 Creating High Impact Economic Futures Act and (ii) contributions to
7 certified community betterment programs as provided in the Community
8 Development Assistance Act; and

9 (c) A refundable credit for individuals who qualify for an income
10 tax credit as an owner of agricultural assets under the Beginning Farmer
11 Tax Credit Act for all taxable years beginning or deemed to begin on or
12 after January 1, 2009, under the Internal Revenue Code of 1986, as
13 amended. The credit allowed for each partner, shareholder, member, or
14 beneficiary of a partnership, corporation, limited liability company, or
15 estate or trust qualifying for an income tax credit as an owner of
16 agricultural assets under the Beginning Farmer Tax Credit Act shall be
17 equal to the partner's, shareholder's, member's, or beneficiary's portion
18 of the amount of tax credit distributed pursuant to subsection (6) of
19 section 77-5211.

20 (5)(a) For all taxable years beginning on or after January 1, 2007,
21 and before January 1, 2009, under the Internal Revenue Code of 1986, as
22 amended, there shall be allowed to each partner, shareholder, member, or
23 beneficiary of a partnership, subchapter S corporation, limited liability
24 company, or estate or trust a nonrefundable credit against the income tax
25 imposed by the Nebraska Revenue Act of 1967 equal to fifty percent of the
26 partner's, shareholder's, member's, or beneficiary's portion of the
27 amount of franchise tax paid to the state under sections 77-3801 to
28 77-3807 by a financial institution.

29 (b) For all taxable years beginning on or after January 1, 2009,
30 under the Internal Revenue Code of 1986, as amended, there shall be
31 allowed to each partner, shareholder, member, or beneficiary of a

1 partnership, subchapter S corporation, limited liability company, or
2 estate or trust a nonrefundable credit against the income tax imposed by
3 the Nebraska Revenue Act of 1967 equal to the partner's, shareholder's,
4 member's, or beneficiary's portion of the amount of franchise tax paid to
5 the state under sections 77-3801 to 77-3807 by a financial institution.

6 (c) Each partner, shareholder, member, or beneficiary shall report
7 his or her share of the credit in the same manner and proportion as he or
8 she reports the partnership, subchapter S corporation, limited liability
9 company, or estate or trust income. If any partner, shareholder, member,
10 or beneficiary cannot fully utilize the credit for that year, the credit
11 may not be carried forward or back.

12 (6) There shall be allowed to all individuals nonrefundable credits
13 against the income tax imposed by the Nebraska Revenue Act of 1967 as
14 provided in section 77-3604 and refundable credits against the income tax
15 imposed by the Nebraska Revenue Act of 1967 as provided in section
16 77-3605.

17 (7)(a) For taxable years beginning or deemed to begin on or after
18 January 1, 2020, and before January 1, 2026, under the Internal Revenue
19 Code of 1986, as amended, a nonrefundable credit against the income tax
20 imposed by the Nebraska Revenue Act of 1967 in the amount of five
21 thousand dollars shall be allowed to any individual who purchases a
22 residence during the taxable year if such residence:

23 (i) Is located within an area that has been declared an extremely
24 blighted area under section 18-2101.02;

25 (ii) Is the individual's primary residence; and

26 (iii) Was not purchased from a family member of the individual or a
27 family member of the individual's spouse.

28 (b) The credit provided in this subsection shall be claimed for the
29 taxable year in which the residence is purchased. If the individual
30 cannot fully utilize the credit for such year, the credit may be carried
31 forward to subsequent taxable years until fully utilized.

1 (c) No more than one credit may be claimed under this subsection
2 with respect to a single residence.

3 (d) The credit provided in this subsection shall be subject to
4 recapture by the Department of Revenue if the individual claiming the
5 credit sells or otherwise transfers the residence or quits using the
6 residence as his or her primary residence within five years after the end
7 of the taxable year in which the credit was claimed.

8 (e) For purposes of this subsection, family member means an
9 individual's spouse, child, parent, brother, sister, grandchild, or
10 grandparent, whether by blood, marriage, or adoption.

11 (8) There shall be allowed to all individuals refundable credits
12 against the income tax imposed by the Nebraska Revenue Act of 1967 as
13 provided in the Cast and Crew Nebraska Act, the Nebraska Biodiesel Tax
14 Credit Act, the Nebraska Higher Blend Tax Credit Act, the Nebraska
15 Property Tax Incentive Act, the Relocation Incentive Act, and the
16 Renewable Chemical Production Tax Credit Act.

17 (9)(a) For taxable years beginning or deemed to begin on or after
18 January 1, 2022, under the Internal Revenue Code of 1986, as amended, a
19 refundable credit against the income tax imposed by the Nebraska Revenue
20 Act of 1967 shall be allowed to the parent of a stillborn child if:

21 (i) A fetal death certificate is filed pursuant to subsection (1) of
22 section 71-606 for such child;

23 (ii) Such child had advanced to at least the twentieth week of
24 gestation; and

25 (iii) Such child would have been a dependent of the individual
26 claiming the credit.

27 (b) The amount of the credit shall be two thousand dollars.

28 (c) The credit shall be allowed for the taxable year in which the
29 stillbirth occurred.

30 (10) There shall be allowed to all individuals refundable credits
31 against the income tax imposed by the Nebraska Revenue Act of 1967 as

1 provided in section 77-7203 and nonrefundable credits against the income
2 tax imposed by the Nebraska Revenue Act of 1967 as provided in section
3 77-7204.

4 (11) There shall be allowed to all individuals refundable credits
5 against the income tax imposed by the Nebraska Revenue Act of 1967 as
6 provided in section 77-3157 and nonrefundable credits against the income
7 tax imposed by the Nebraska Revenue Act of 1967 as provided in sections
8 77-3156, 77-3158, and 77-3159.

9 **Sec. 42.** Section 77-2734.03, Revised Statutes Cumulative Supplement,
10 2024, is amended to read:

11 77-2734.03 (1)(a) For taxable years commencing prior to January 1,
12 1997, any (i) insurer paying a tax on premiums and assessments pursuant
13 to section 77-908 or 81-523, (ii) electric cooperative organized under
14 the Joint Public Power Authority Act, or (iii) credit union shall be
15 credited, in the computation of the tax due under the Nebraska Revenue
16 Act of 1967, with the amount paid during the taxable year as taxes on
17 such premiums and assessments and taxes in lieu of intangible tax.

18 (b) For taxable years commencing on or after January 1, 1997, any
19 insurer paying a tax on premiums and assessments pursuant to section
20 77-908 or 81-523, any electric cooperative organized under the Joint
21 Public Power Authority Act, or any credit union shall be credited, in the
22 computation of the tax due under the Nebraska Revenue Act of 1967, with
23 the amount paid during the taxable year as (i) taxes on such premiums and
24 assessments included as Nebraska premiums and assessments under section
25 77-2734.05 and (ii) taxes in lieu of intangible tax.

26 (c) For taxable years commencing or deemed to commence prior to, on,
27 or after January 1, 1998, any insurer paying a tax on premiums and
28 assessments pursuant to section 77-908 or 81-523 shall be credited, in
29 the computation of the tax due under the Nebraska Revenue Act of 1967,
30 with the amount paid during the taxable year as assessments allowed as an
31 offset against premium and related retaliatory tax liability pursuant to

1 section 44-4233.

2 (2) There shall be allowed to corporate taxpayers a tax credit for
3 (a) contributions to programs or projects certified for tax credit status
4 as provided in the Creating High Impact Economic Futures Act and (b)
5 contributions to certified community betterment programs as provided in
6 the Community Development Assistance Act.

7 (3) There shall be allowed to corporate taxpayers a refundable
8 income tax credit under the Beginning Farmer Tax Credit Act for all
9 taxable years beginning or deemed to begin on or after January 1, 2001,
10 under the Internal Revenue Code of 1986, as amended.

11 (4) The changes made to this section by Laws 2004, LB 983, apply to
12 motor fuels purchased during any tax year ending or deemed to end on or
13 after January 1, 2005, under the Internal Revenue Code of 1986, as
14 amended.

15 (5) There shall be allowed to corporate taxpayers refundable income
16 tax credits under the Nebraska Advantage Microenterprise Tax Credit Act,
17 the Cast and Crew Nebraska Act, the Nebraska Advantage Research and
18 Development Act, the Nebraska Biodiesel Tax Credit Act, the Nebraska
19 Higher Blend Tax Credit Act, the Nebraska Property Tax Incentive Act, the
20 Relocation Incentive Act, and the Renewable Chemical Production Tax
21 Credit Act.

22 (6) There shall be allowed to corporate taxpayers a nonrefundable
23 income tax credit for investment in a biodiesel facility as provided in
24 section 77-27,236.

25 (7) There shall be allowed to corporate taxpayers a nonrefundable
26 income tax credit as provided in the Nebraska Job Creation and Mainstreet
27 Revitalization Act, the New Markets Job Growth Investment Act, the School
28 Readiness Tax Credit Act, the Child Care Tax Credit Act, the Affordable
29 Housing Tax Credit Act, the Sustainable Aviation Fuel Tax Credit Act, the
30 Nebraska Shortline Rail Modernization Act, the Nebraska Pregnancy Help
31 Act, the Individuals with Intellectual and Developmental Disabilities

1 Support Act, and sections 77-27,238, 77-27,240, and 77-27,241.

2 **Sec. 43.** Section 77-27,187.02, Revised Statutes Cumulative
3 Supplement, 2024, is amended to read:

4 77-27,187.02 (1) To earn the incentives set forth in the Nebraska
5 Advantage Rural Development Act, the taxpayer shall file an application
6 for an agreement with the Tax Commissioner. There shall be no new
7 applications for incentives filed under this section after December 31,
8 2027.

9 (2) The application shall contain:

10 (a) A written statement describing the full expected employment or
11 type of livestock production and the investment amount for a qualified
12 business, as described in section 77-27,189, in this state;

13 (b) Sufficient documents, plans, and specifications as required by
14 the Tax Commissioner to support the plan and to define a project; and

15 (c) An application fee of (i) one hundred dollars for an investment
16 amount of less than twenty-five thousand dollars, (ii) two hundred fifty
17 dollars for an investment amount of at least twenty-five thousand dollars
18 but less than fifty thousand dollars, and (iii) five hundred dollars for
19 an investment amount of fifty thousand dollars or more. The fee shall be
20 remitted to the State Treasurer for credit to the Nebraska Incentives
21 Fund. The application and all supporting information shall be
22 confidential except for the name of the taxpayer, the location of the
23 project, and the amounts of increased employment or investment.

24 (3)(a) The Tax Commissioner shall approve the application and
25 authorize the total amount of credits expected to be earned as a result
26 of the project if he or she is satisfied that the plan in the application
27 defines a project that (i) meets the requirements established in section
28 77-27,188 and such requirements will be reached within the required time
29 period and (ii) for projects other than livestock modernization or
30 expansion projects, is located in an eligible county, city, or village.

31 (b) For applications filed in calendar year 2016 and each year

1 thereafter, the Tax Commissioner shall not approve further applications
2 from applicants described in subsection (1) of section 77-27,188 once the
3 expected credits from approved projects in this category total: For
4 calendar years 2016 through 2022, one million dollars; ~~and for calendar~~
5 ~~years year 2023 through 2025 and each calendar year thereafter,~~ two
6 million dollars; and for calendar year 2026 and each calendar year
7 thereafter, one million dollars. For applications filed in calendar year
8 2016 and each year thereafter, the Tax Commissioner shall not approve
9 further applications from applicants described in subsection (2) of
10 section 77-27,188 once the expected credits from approved projects in
11 this category total: For calendar year 2016, five hundred thousand
12 dollars; for calendar years 2017 and 2018, seven hundred fifty thousand
13 dollars; for calendar years 2019, 2020, and 2021, one million dollars;
14 ~~and for calendar years year 2022 through 2025 and each calendar year~~
15 ~~thereafter,~~ ten million dollars; and for calendar year 2026 and each
16 calendar year thereafter, one million dollars. Four hundred dollars of
17 the application fee shall be refunded to the applicant if the application
18 is not approved because the expected credits from approved projects
19 exceed such amounts.

20 (c) Applications for benefits shall be considered separately and in
21 the order in which they are received for the categories represented by
22 subsections (1) and (2) of section 77-27,188.

23 (d) Applications shall be filed by November 1 and shall be complete
24 by December 1 of each calendar year. Any application that is filed after
25 November 1 or that is not complete on December 1 shall be considered to
26 be filed during the following calendar year.

27 (4) After approval, the taxpayer and the Tax Commissioner shall
28 enter into a written agreement. The taxpayer shall agree to complete the
29 project, and the Tax Commissioner, on behalf of the State of Nebraska,
30 shall designate the approved plans of the taxpayer as a project and, in
31 consideration of the taxpayer's agreement, agree to allow the taxpayer to

1 use the incentives contained in the Nebraska Advantage Rural Development
2 Act up to the total amount that were authorized by the Tax Commissioner
3 at the time of approval. The application, and all supporting
4 documentation, to the extent approved, shall be considered a part of the
5 agreement. The agreement shall state:

6 (a) The levels of employment and investment required by the act for
7 the project;

8 (b) The time period under the act in which the required level must
9 be met;

10 (c) The documentation the taxpayer will need to supply when claiming
11 an incentive under the act;

12 (d) The date the application was filed; and

13 (e) The maximum amount of credits authorized.

14 **Sec. 44.** Section 77-27,188, Revised Statutes Cumulative Supplement,
15 2024, is amended to read:

16 77-27,188 (1) A refundable credit against the taxes imposed by the
17 Nebraska Revenue Act of 1967 shall be allowed to any taxpayer who has an
18 approved application pursuant to the Nebraska Advantage Rural Development
19 Act, who is engaged in a qualified business as described in section
20 77-27,189, and who after January 1, 2006:

21 (a)(i) Increases employment by two new equivalent employees and
22 makes an increased investment of at least one hundred twenty-five
23 thousand dollars prior to the end of the first taxable year after the
24 year in which the application was submitted in (A) any county in this
25 state with a population of fewer than fifteen thousand inhabitants,
26 according to the most recent federal decennial census, (B) any village in
27 this state, or (C) any area within the corporate limits of a city of the
28 metropolitan class consisting of one or more contiguous census tracts, as
29 determined by the most recent federal decennial census, which contain a
30 percentage of persons below the poverty line of greater than thirty
31 percent, and all census tracts contiguous to such tract or tracts; or

1 (ii) Increases employment by five new equivalent employees and makes
2 an increased investment of at least two hundred fifty thousand dollars
3 prior to the end of the first taxable year after the year in which the
4 application was submitted in any county in this state with a population
5 of less than twenty-five thousand inhabitants, according to the most
6 recent federal decennial census, or any city of the second class; and

7 (b) Pays a minimum qualifying wage of eight dollars and twenty-five
8 cents per hour to the new equivalent employees for which tax credits are
9 sought under the Nebraska Advantage Rural Development Act. The Department
10 of Revenue shall adjust the minimum qualifying wages required for
11 applications filed after January 1, 2004, and each January 1 thereafter,
12 as follows: The current rural Nebraska average weekly wage shall be
13 divided by the rural Nebraska average weekly wage for 2003; and the
14 result shall be multiplied by the eight dollars and twenty-five cents
15 minimum qualifying wage for 2003 and rounded to the nearest one cent. The
16 amount of increase or decrease in the minimum qualifying wages for any
17 year shall be the cumulative change in the rural Nebraska average weekly
18 wage since 2003. For purposes of this subsection, rural Nebraska average
19 weekly wage means the most recent average weekly wage paid by all
20 employers in all counties with a population of less than twenty-five
21 thousand inhabitants as reported by October 1 by the Department of Labor.

22 For purposes of this section, a teleworker working in Nebraska from
23 his or her residence for a taxpayer shall be considered an employee of
24 the taxpayer, and property of the taxpayer provided to the teleworker
25 working in Nebraska from his or her residence shall be considered an
26 investment. Teleworker includes an individual working on a per-item basis
27 and an independent contractor working for the taxpayer so long as the
28 taxpayer withholds Nebraska income tax from wages or other payments made
29 to such teleworker. For purposes of calculating the number of new
30 equivalent employees when the teleworkers are paid on a per-item basis or
31 are independent contractors, the total wages or payments made to all such

1 new employees during the year shall be divided by the qualifying wage as
2 determined in subdivision (b) of this subsection, with the result divided
3 by two thousand eighty hours.

4 (2) A refundable credit against the taxes imposed by the Nebraska
5 Revenue Act of 1967 shall be allowed to any taxpayer who (a) has an
6 approved application pursuant to the Nebraska Advantage Rural Development
7 Act, (b) is engaged in livestock production, and (c) invests at least (i)
8 fifty thousand dollars for livestock modernization or expansion for
9 applications filed before January 1, 2024, (ii) or at least ten thousand
10 dollars for livestock modernization or expansion for applications filed
11 on or after January 1, 2024, and before January 1, 2026, or (iii) fifty
12 thousand dollars for livestock modernization or expansion for
13 applications filed on or after January 1, 2026.

14 (3) The amount of the credit allowed under subsection (1) of this
15 section shall be three thousand dollars for each new equivalent employee
16 and two thousand seven hundred fifty dollars for each fifty thousand
17 dollars of increased investment. For applications filed before January 1,
18 2016, the amount of the credit allowed under subsection (2) of this
19 section shall be ten percent of the investment, not to exceed a credit of
20 thirty thousand dollars. For applications filed on or after January 1,
21 2016, and before April 20, 2022, the amount of the credit allowed under
22 subsection (2) of this section shall be ten percent of the investment,
23 not to exceed a credit of one hundred fifty thousand dollars per
24 application. For applications filed on or after April 20, 2022, and
25 before January 1, 2026, the amount of the credit allowed under subsection
26 (2) of this section shall be ten percent of the investment, not to exceed
27 a credit of five hundred thousand dollars per application. For
28 applications filed on or after January 1, 2026, the amount of the credit
29 allowed under subsection (2) of this section shall be ten percent of the
30 investment, not to exceed a credit of one hundred fifty thousand dollars
31 per application. For each application, a taxpayer engaged in livestock

1 production may qualify for a credit under either subsection (1) or (2) of
2 this section, but cannot qualify for more than one credit per
3 application.

4 (4) An employee of a qualified employee leasing company shall be
5 considered to be an employee of the client-lessee for purposes of this
6 section if the employee performs services for the client-lessee. A
7 qualified employee leasing company shall provide the Department of
8 Revenue access to the records of employees leased to the client-lessee.

9 (5) The credit shall not exceed the amounts set out in the
10 application and approved by the Tax Commissioner.

11 (6)(a) If a taxpayer who receives tax credits creates fewer jobs or
12 less investment than required in the project agreement, the taxpayer
13 shall repay the tax credits as provided in this subsection.

14 (b) If less than seventy-five percent of the required jobs in the
15 project agreement are created, one hundred percent of the job creation
16 tax credits shall be repaid. If seventy-five percent or more of the
17 required jobs in the project agreement are created, no repayment of the
18 job creation tax credits is necessary.

19 (c) If less than seventy-five percent of the required investment in
20 the project agreement is created, one hundred percent of the investment
21 tax credits shall be repaid. If seventy-five percent or more of the
22 required investment in the project agreement is created, no repayment of
23 the investment tax credits is necessary.

24 (7) For taxpayers who submitted applications for benefits under the
25 Nebraska Advantage Rural Development Act before January 1, 2006,
26 subsection (1) of this section, as such subsection existed immediately
27 prior to such date, shall continue to apply to such taxpayers. The
28 changes made by Laws 2005, LB 312, shall not preclude a taxpayer from
29 receiving the tax incentives earned prior to January 1, 2006.

30 **Sec. 45.** Section 77-27,241, Revised Statutes Cumulative Supplement,
31 2024, is amended to read:

1 77-27,241 (1) For purposes of this section:

2 (a) Agricultural producer means an individual or entity whose income
3 is primarily attributable to crop or livestock production in the State of
4 Nebraska;

5 (b) Department means the Department of Revenue;

6 (c) Food bank means an organization in this state that:

7 (i) Is exempt from federal income taxation under section 501(c)(3)
8 of the Internal Revenue Code of 1986, as amended; and

9 (ii) Distributes food in ten or more counties in Nebraska and
10 qualifies for the Emergency Food Assistance Program administered by the
11 United States Department of Agriculture;

12 (d) Food pantry means an organization in this state that:

13 (i) Is exempt from federal income taxation under section 501(c)(3)
14 of the Internal Revenue Code of 1986, as amended; and

15 (ii) Distributes emergency food supplies to low-income individuals
16 in this state who would otherwise not have access to such food supplies;

17 (e) Food rescue means an organization in this state that:

18 (i) Is exempt from federal income taxation under section 501(c)(3)
19 of the Internal Revenue Code of 1986, as amended; and

20 (ii) Accepts donations of food and delivers such food to food banks
21 or food pantries so that such food may be distributed to low-income
22 individuals in this state;

23 (f) Grocery store retailer means a retailer located in this state
24 that is primarily engaged in business activities classified as code
25 445110 under the North American Industry Classification System;

26 (g) Qualifying agricultural food donation means a donation made by
27 an agricultural producer to a food bank, food pantry, or food rescue of
28 fresh or frozen fruits, vegetables, eggs, dairy products, or meat
29 products grown or produced in the State of Nebraska which meets all
30 applicable quality and labeling standards, along with any other
31 applicable requirements of the food bank, food pantry, or food rescue to

1 which the qualifying agricultural food donation is made; and

2 (h) Restaurant means a business located in this state that is
3 primarily engaged in business activities classified as code 722511,
4 722513, 722514, or 722515 under the North American Industry
5 Classification System.

6 (2) For taxable years beginning or deemed to begin on or after
7 January 1, 2025, and before January 1, 2026, under the Internal Revenue
8 Code of 1986, as amended, a credit against the income tax imposed by the
9 Nebraska Revenue Act of 1967 shall be allowed to:

10 (a) Any grocery store retailer or restaurant that donates food to a
11 food bank, food pantry, or food rescue during the taxable year; and

12 (b) Any agricultural producer that makes a qualifying agricultural
13 food donation to a food bank, food pantry, or food rescue during the
14 taxable year.

15 (3) Subject to subsection (7) of this section, the credit provided
16 in this section shall be a nonrefundable credit in an amount equal to
17 fifty percent of the value of the food donations or qualifying
18 agricultural food donations made during the taxable year, not to exceed
19 two thousand five hundred dollars. Any amount of the credit that the
20 taxpayer is prohibited from claiming in a taxable year may be carried
21 forward to any of the three subsequent taxable years.

22 (4) For purposes of this section, food donated by a grocery store
23 retailer or restaurant shall be valued at its wholesale value. A
24 qualifying agricultural food donation shall be valued at the prevailing
25 market value of the product at the time of donation, plus the direct cost
26 incurred by the agricultural producer for processing the product.

27 (5) To receive a credit under this section, a taxpayer shall submit
28 an application to the department in a form and manner prescribed by the
29 department. The application shall include the amount of food donated
30 during the taxable year and any other information required by the
31 department.

1 (6) If the department determines that an application is complete and
2 that the taxpayer qualifies for credits, the department shall approve the
3 application within the limits set forth in this section and shall certify
4 the amount of credits approved to the taxpayer.

5 (7) The department may approve up to five hundred thousand dollars
6 of credits in fiscal year 2025-26 ~~and each fiscal year thereafter~~. If the
7 amount of credits requested by qualified taxpayers ~~in any year~~ exceeds
8 such limit, the department shall allocate credits proportionally based on
9 the amounts requested so that the limit is not exceeded.

10 (8) A taxpayer shall claim the credit by attaching the tax credit
11 certification received from the department under subsection (6) of this
12 section to the taxpayer's tax return.

13 (9) Any amount relating to such food donations or qualifying
14 agricultural food donations that was deducted as a charitable
15 contribution on the taxpayer's federal income tax return must be added
16 back in the determination of Nebraska taxable income before the credit
17 provided in this section may be claimed.

18 (10) No credit granted under this section shall be transferred,
19 sold, or assigned. No taxpayer shall be eligible to receive a credit
20 under this section if such taxpayer employs persons who are not
21 authorized to work in the United States under federal law. No taxpayer
22 shall be able to claim more than one credit under this section for a
23 single donation.

24 (11) A food bank, food pantry, or food rescue may accept or reject
25 any food donated under this section for any reason. Any food that is
26 rejected shall not qualify for a credit under this section.

27 (12) The department may adopt and promulgate rules and regulations
28 to carry out this section.

29 **Sec. 46.** Section 77-3110, Revised Statutes Cumulative Supplement,
30 2024, is amended to read:

31 77-3110 The department may approve tax credits under the Relocation

1 Incentive Act each year until the total amount of credits approved for
2 the year reaches the annual limit. The annual limit shall be five million
3 dollars for calendar year 2025 and one million dollars for calendar year
4 2026 and each calendar year thereafter.

5 **Sec. 47.** Section 77-3120, Revised Statutes Cumulative Supplement,
6 2024, is amended to read:

7 77-3120 The annual limit on the total amount of tax credits allowed
8 ~~(1) for calendar year years 2025 and 2026 shall be nine hundred thousand~~
9 ~~dollars per year with a total of three hundred thousand dollars per year~~
10 ~~for each congressional district and (2) for calendar year 2027 and each~~
11 ~~calendar year thereafter shall be three million dollars per year with a~~
12 ~~total of one million dollars per year for each congressional district.~~
13 Once credits have reached the annual limit ~~for any calendar year,~~ no
14 additional credits shall be allowed ~~for such calendar year.~~ The maximum
15 amount of credits per program or project shall not exceed one hundred
16 fifty thousand dollars ~~per year~~ for the first congressional district and
17 one hundred fifty thousand dollars ~~per year~~ for the third congressional
18 district. Tax credits shall not be allowed for calendar year 2026 or any
19 calendar year thereafter, except that any tax credits allowed in calendar
20 year 2025 that are unused may be carried forward as provided in
21 subsection (6) of section 77-3119.

22 **Sec. 48.** Section 77-3136, Revised Statutes Cumulative Supplement,
23 2024, is amended to read:

24 77-3136 (1) For taxable years beginning or deemed to begin on or
25 after January 1, 2025, and before January 1, 2026, under the Internal
26 Revenue Code of 1986, as amended, an eligible taxpayer shall be allowed a
27 credit against the income tax imposed by the Nebraska Revenue Act of 1967
28 or any tax imposed by sections 77-907 to 77-918 or 77-3801 to 77-3807 for
29 qualified shortline railroad maintenance expenditures.

30 (2) The credit provided in this section shall be a nonrefundable tax
31 credit equal to fifty percent of the qualified shortline railroad

1 maintenance expenditures incurred during the taxable year by the eligible
2 taxpayer. The amount of the credit may not exceed an amount equal to one
3 thousand five hundred dollars multiplied by the number of miles of
4 railroad track owned or leased in the state by the eligible taxpayer at
5 the end of the taxable year.

6 (3) The total amount of tax credits allowed in a fiscal year 2025-26
7 under the Nebraska Shortline Rail Modernization Act shall not exceed five
8 hundred thousand dollars ~~for fiscal year 2025-26 and one million dollars~~
9 ~~for any fiscal year thereafter.~~

10 **Sec. 49.** Section 77-3143, Revised Statutes Cumulative Supplement,
11 2024, is amended to read:

12 77-3143 There shall be no new applications for tax credits filed
13 under the Nebraska Shortline Rail Modernization Act after December 31,
14 2025 ~~2033~~. All applications and all credits pending or approved before
15 such date shall continue in full force and effect.

16 **Sec. 50.** Section 77-3169, Revised Statutes Cumulative Supplement,
17 2024, is amended to read:

18 77-3169 (1) For taxable years beginning or deemed to begin on or
19 after January 1, 2024, under the Internal Revenue Code of 1986, as
20 amended, a taxpayer shall be eligible to receive a one-time credit
21 against the income tax imposed by the Nebraska Revenue Act of 1967 for
22 the cost of installation of a reverse osmosis system at the primary
23 residence of the taxpayer if test results for the following in the
24 drinking water for such residence are above:

25 (a) Ten parts per million for nitrate nitrogen;

26 (b) Four parts per trillion for perfluorooctanoic acid or
27 perfluorooctanesulfonic acid;

28 (c) Thirty micrograms per liter or thirty parts per billion for
29 uranium; or

30 (d) One on the Hazard Index for perfluorononanoic acid,
31 perfluorohexanesulfonic acid, hexafluoropropylene oxide dimer acid and

1 its ammonium salt, or perfluorobutanesulfonic acid.

2 (2) Only one taxpayer per residence may be a recipient of the
3 credit.

4 (3) The credit provided in this section shall be a refundable tax
5 credit equal to fifty percent of the cost incurred by the taxpayer during
6 the taxable year for installation of the reverse osmosis system, up to a
7 maximum of one thousand dollars.

8 (4) A taxpayer shall apply for the credit provided in this section
9 by submitting an application to the department with the following
10 information:

11 (a) Documentation of the test results of the drinking water for the
12 taxpayer's primary residence;

13 (b) Documentation of the cost of the reverse osmosis system
14 installed at such residence; and

15 (c) Any other documentation required by the department.

16 (5) If the department determines that the taxpayer qualifies for the
17 tax credit under this section, the department shall approve the
18 application and certify the amount of the approved credit to the
19 taxpayer.

20 (6) The department shall consider applications in the order in which
21 they are received and may approve tax credits under this section each
22 fiscal year until the aggregate limit allowed under subsection (7) of
23 this section has been reached.

24 (7) The department may approve tax credits for each fiscal year
25 until the total amount of credits approved reaches two hundred fifty
26 thousand dollars for fiscal years 2024-25 and 2025-26, five hundred
27 thousand dollars for fiscal years ~~2024-25, 2025-26, and 2026-27~~ and
28 2027-28, and one million dollars for any fiscal year thereafter.

29 (8) A taxpayer shall claim any tax credits granted under this
30 section by attaching the tax credit certification received from the
31 department under subsection (5) of this section to the taxpayer's tax

1 return.

2 **Sec. 51.** Section 77-3806, Revised Statutes Cumulative Supplement,
3 2024, is amended to read:

4 77-3806 (1) The tax return shall be filed and the total amount of
5 the franchise tax shall be due on the fifteenth day of the third month
6 after the end of the taxable year. No extension of time to pay the tax
7 shall be granted. If the Tax Commissioner determines that the amount of
8 tax can be computed from available information filed by the financial
9 institutions with either state or federal regulatory agencies, the Tax
10 Commissioner may, by regulation, waive the requirement for the financial
11 institutions to file returns.

12 (2) Sections 77-2714 to 77-27,135 relating to deficiencies,
13 penalties, interest, the collection of delinquent amounts, and appeal
14 procedures for the tax imposed by section 77-2734.02 shall also apply to
15 the tax imposed by section 77-3802. If the filing of a return is waived
16 by the Tax Commissioner, the payment of the tax shall be considered the
17 filing of a return for purposes of sections 77-2714 to 77-27,135.

18 (3) No refund of the tax imposed by section 77-3802 shall be allowed
19 unless a claim for such refund is filed within ninety days of the date on
20 which (a) the tax is due or was paid, whichever is later, (b) a change is
21 made to the amount of deposits or the net financial income of the
22 financial institution by a state or federal regulatory agency, or (c) the
23 Nebraska Investment Finance Authority issues an eligibility statement to
24 the financial institution pursuant to the Affordable Housing Tax Credit
25 Act.

26 (4) Any such financial institution shall receive a credit on the
27 franchise tax as provided under the Affordable Housing Tax Credit Act,
28 the Community Development Assistance Act, the Creating High Impact
29 Economic Futures Act, the Nebraska Higher Blend Tax Credit Act, the
30 Nebraska Job Creation and Mainstreet Revitalization Act, the Nebraska
31 Property Tax Incentive Act, the Relocation Incentive Act, the New Markets

1 Job Growth Investment Act, the Sustainable Aviation Fuel Tax Credit Act,
2 and the Nebraska Shortline Rail Modernization Act.

3 **Sec. 52.** Section 77-4602, Revised Statutes Cumulative Supplement,
4 2024, is amended to read:

5 77-4602 (1) Within fifteen days after the end of each month, the Tax
6 Commissioner shall provide a public statement of actual General Fund net
7 receipts, a comparison of such actual net receipts to the monthly
8 estimated net receipts from the most recent forecast provided by the
9 Nebraska Economic Forecasting Advisory Board pursuant to section
10 77-27,158, and a comparison of such actual net receipts to the monthly
11 actual net receipts for the same month of the previous fiscal year.

12 (2) Within fifteen days after the end of each fiscal year, the
13 public statement shall also include (a) a summary of actual General Fund
14 net receipts and estimated General Fund net receipts for the fiscal year
15 as certified pursuant to sections 77-4601 and 77-4603 and (b) a
16 comparison of the actual General Fund net receipts for the fiscal year to
17 the actual General Fund net receipts for the previous fiscal year.

18 (3)(a) Within fifteen days after the end of each fiscal year, the
19 Tax Commissioner shall determine:

20 (i) Actual ~~actual~~ General Fund net receipts for the most recently
21 completed fiscal year minus estimated General Fund net receipts for such
22 fiscal year as certified pursuant to sections 77-4601 and 77-4603; and -

23 (ii) Actual General Fund net receipts for the most recently
24 completed fiscal year minus one hundred three percent of actual General
25 Fund net receipts for the prior fiscal year.

26 (b) If the amount calculated in subdivision (3)(a)(i) of this
27 section is a positive number and the amount calculated in subdivision (3)
28 (a)(ii) of this section is a negative number, the Tax Commissioner shall
29 certify the amount calculated in subdivision (3)(a)(i) of this section to
30 the State Treasurer. The State Treasurer shall transfer such certified
31 amount to the Cash Reserve Fund.

1 (c) If the amounts calculated in subdivisions (3)(a)(i) and (3)(a)
2 (ii) of this section are both positive numbers and the amount calculated
3 in subdivision (3)(a)(i) of this section exceeds the amount calculated in
4 subdivision (3)(a)(ii) of this section, the Tax Commissioner shall
5 certify the amounts calculated in subdivisions (3)(a)(i) and (3)(a)(ii)
6 of this section to the State Treasurer. The State Treasurer shall
7 transfer the difference between the two certified numbers to the Cash
8 Reserve Fund. The State Treasurer shall transfer the amount certified for
9 subdivision (3)(a)(ii) of this section to the School District Property
10 Tax Relief Credit Fund.

11 (d) If the amounts calculated in subdivisions (3)(a)(i) and (3)(a)
12 (ii) of this section are both positive numbers and the amount calculated
13 in subdivision (3)(a)(i) of this section is less than the amount
14 calculated in subdivision (3)(a)(ii) of this section, the Tax
15 Commissioner shall certify the amount calculated in subdivision (3)(a)(i)
16 of this section to the State Treasurer. The State Treasurer shall
17 transfer such certified amount to the School District Property Tax Relief
18 Credit Fund.

19 ~~(b) If actual General Fund net receipts for the most recently~~
20 ~~completed fiscal year exceed estimated General Fund net receipts for such~~
21 ~~fiscal year, the Tax Commissioner shall certify the excess amount to the~~
22 ~~State Treasurer. The State Treasurer shall transfer the excess amount to~~
23 ~~the Cash Reserve Fund, except as otherwise provided in subdivision (3)(c)~~
24 ~~of this section.~~

25 ~~(c) If actual General Fund net receipts for the most recently~~
26 ~~completed fiscal year exceed one hundred three percent of actual General~~
27 ~~Fund net receipts for the previous fiscal year, the transfer described in~~
28 ~~subdivision (3)(b) of this section shall be modified as follows:~~

29 ~~(i) The amount transferred to the Cash Reserve Fund shall be reduced~~
30 ~~by the excess amount calculated under subdivision (3)(c) of this section;~~
31 ~~and~~

1 ~~(ii) Such excess amount shall be transferred to the School District~~
2 ~~Property Tax Relief Credit Fund.~~

3 **Sec. 53.** Section 77-6605, Revised Statutes Cumulative Supplement,
4 2024, is amended to read:

5 77-6605 The director shall consider program certification
6 applications under section 77-6604 in the order in which they are
7 received. The director may accept program certification applications on a
8 continuous basis or may establish, by rule and regulation, an annual
9 program certification application deadline. The director may approve
10 program certification applications for eligible businesses for a total of
11 up to three million dollars in tax credits for calendar years 2022 and
12 2023 and up to six million dollars in tax credits per calendar year for
13 calendar years 2024 and 2025 beyond. The director shall not approve any
14 program certification applications for eligible businesses for calendar
15 years 2026 through 2029. For calendar year 2030 and each calendar year
16 thereafter, the director may approve program certification applications
17 for eligible businesses for a total of up to six million dollars in tax
18 credits per calendar year. Program certification applications approved
19 after such annual limit has been reached shall be placed on a wait list
20 in the order in which they are received.

21 **Sec. 54.** Section 77-6919, Revised Statutes Cumulative Supplement,
22 2024, is amended to read:

23 77-6919 (1) To earn the incentives set forth in the Urban
24 Redevelopment Act, the taxpayer shall file an application for an
25 agreement with the Director of Economic Development.

26 (2) The application shall:

27 (a) Identify the taxpayer applying for incentives;

28 (b) Identify the location or locations where the new investment and
29 employment will occur, including documentation to show that each such
30 location is a qualified location;

31 (c) State the estimated, projected amount of new investment and the

1 estimated, projected number of new equivalent employees; and

2 (d) Include an application fee of five hundred dollars. The fee
3 shall be remitted to the State Treasurer for credit to the Nebraska
4 Incentives Fund.

5 (3) Subject to the limit in subsection (4) of this section, the
6 director shall approve the application and authorize the total amount of
7 incentives expected to be earned if he or she is satisfied that the
8 qualified location or locations meet the requirements established in
9 section 77-6920 and such requirements will be reached within the required
10 time period.

11 (4) The director shall not approve further applications once the
12 expected incentives from the approved projects total eight million
13 dollars. All but one hundred dollars of the application fee shall be
14 refunded to the applicant if the application is not approved for any
15 reason.

16 (5) Applications for incentives shall be considered in the order in
17 which they are received.

18 (6) The director has ninety days to approve a complete application.

19 (7) After approval, the taxpayer and the director shall enter into a
20 written agreement. As part of such agreement, the taxpayer shall agree to
21 increase the levels of employment and investment required by the act and
22 the director, on behalf of the State of Nebraska, shall, in consideration
23 of the taxpayer's agreement, agree to allow the taxpayer to use the
24 incentives contained in the Urban Redevelopment Act up to the total
25 amount that were authorized by the director at the time of approval. The
26 application and all supporting documentation, to the extent approved,
27 shall be considered a part of the agreement. The agreement shall state:

28 (a) The levels of employment and investment required by the act for
29 the project;

30 (b) The time period under the act in which the required levels must
31 be met;

1 (c) The documentation the taxpayer will need to supply when claiming
2 an incentive under the act;

3 (d) The date the application was filed; and

4 (e) The maximum amount of incentives authorized.

5 (8) The application, the agreement, all supporting information, and
6 all other information reported to the Director of Economic Development
7 shall be kept confidential by the director, except for the name of the
8 taxpayer, the location of the project, the estimated amounts of increased
9 employment and investment stated in the application, the date of the
10 complete application, the date the agreement was signed, and the
11 information required to be reported by section 77-6928. The application,
12 the agreement, and all supporting information shall be provided by the
13 director to the Department of Revenue. The director shall disclose, to
14 any municipalities in which project locations exist, the approval of an
15 application and the execution of an agreement under this section. The Tax
16 Commissioner shall also notify each municipality of the amount and
17 taxpayer identity for each refund of local option sales and use taxes of
18 the municipality within thirty days after the refund is allowed or
19 approved. Disclosures shall be kept confidential by the municipality
20 unless publicly disclosed previously by the taxpayer or by the State of
21 Nebraska.

22 (9) There shall be no new applications for incentives filed under
23 this section after the operative date of this section ~~December 31, 2031~~.

24 **Sec. 55.** Section 77-7012, Revised Statutes Cumulative Supplement,
25 2024, is amended to read:

26 77-7012 (1) If the department determines that an application is
27 complete and that the taxpayer qualifies for tax credits, the department
28 shall approve the application within the limits set forth in this section
29 and shall certify the amount of tax credits approved to the taxpayer.

30 (2) The department may approve up to one million dollars in tax
31 credits in fiscal year 2024-25 and each ~~up to one million five hundred~~

1 ~~thousand dollars in tax credits in any~~ fiscal year thereafter. If the
2 total amount of tax credits requested in any fiscal year exceeds such
3 limit, the department shall allocate the tax credits proportionally based
4 upon amounts requested.

5 **Sec. 56.** Section 77-7304, Revised Statutes Cumulative Supplement,
6 2024, is amended to read:

7 77-7304 (1) The School District Property Tax Relief Credit Fund is
8 created. The fund shall only be used pursuant to the School District
9 Property Tax Relief Act. Any money in the fund available for investment
10 shall be invested by the state investment officer pursuant to the
11 Nebraska Capital Expansion Act and the Nebraska State Funds Investment
12 Act.

13 (2)(a) The State Treasurer shall transfer seven hundred fifty
14 million dollars from the General Fund to the School District Property Tax
15 Relief Credit Fund in fiscal year 2024-25, on such dates and in such
16 amounts as directed by the budget administrator of the budget division of
17 the Department of Administrative Services.

18 (b) Beginning in fiscal year 2025-26, it is the intent of the
19 Legislature that an amount sufficient to provide the amount of property
20 tax relief required by subdivision (1)(a) of section 77-7305 for each tax
21 year be transferred from the General Fund to the School District Property
22 Tax Relief Credit Fund.

23 ~~(b) It is the intent of the Legislature that seven hundred eighty~~
24 ~~million dollars be transferred from the General Fund to the School~~
25 ~~District Property Tax Relief Credit Fund in fiscal year 2025-26.~~

26 ~~(c) It is the intent of the Legislature that eight hundred eight~~
27 ~~million dollars be transferred from the General Fund to the School~~
28 ~~District Property Tax Relief Credit Fund in fiscal year 2026-27.~~

29 ~~(d) It is the intent of the Legislature that eight hundred thirty-~~
30 ~~eight million dollars be transferred from the General Fund to the School~~
31 ~~District Property Tax Relief Credit Fund in fiscal year 2027-28.~~

1 ~~(e) It is the intent of the Legislature that eight hundred seventy~~
2 ~~million dollars be transferred from the General Fund to the School~~
3 ~~District Property Tax Relief Credit Fund in fiscal year 2028-29.~~

4 ~~(f) It is the intent of the Legislature that nine hundred two~~
5 ~~million dollars be transferred from the General Fund to the School~~
6 ~~District Property Tax Relief Credit Fund in fiscal year 2029-30.~~

7 ~~(g) It is the intent of the Legislature that the amount transferred~~
8 ~~from the General Fund to the School District Property Tax Relief Credit~~
9 ~~Fund in fiscal year 2030-31 and each fiscal year thereafter be equal to~~
10 ~~the total amount transferred in the preceding fiscal year increased by~~
11 ~~three percent.~~

12 **Sec. 57.** Section 77-7305, Revised Statutes Cumulative Supplement,
13 2024, is amended to read:

14 77-7305 (1) The School District Property Tax Relief Act shall apply
15 to tax year 2024 and each tax year thereafter. The property tax relief
16 shall be in the form of property tax credits which appear on property tax
17 statements. Property tax credits granted under the act shall be credited
18 against the amount of property taxes owed to school districts. The total
19 amount of property tax relief granted under the act shall be determined
20 as follows:

21 (a) For tax year 2024, the minimum total amount of relief granted
22 under the act shall be seven hundred fifty million dollars. For tax year
23 2025, the minimum total amount of relief granted under the act shall be
24 seven hundred eighty million dollars. For tax year 2026, the minimum
25 total amount of relief granted under the act shall be eight hundred eight
26 million dollars. For tax year 2027, the minimum total amount of relief
27 granted under the act shall be eight hundred thirty-eight million
28 dollars. For tax year 2028, the minimum total amount of relief granted
29 under the act shall be eight hundred seventy million dollars. For tax
30 year 2029, the minimum total amount of relief granted under the act shall
31 be nine hundred two million dollars. For tax year 2030 and each tax year

1 thereafter, the ~~minimum total~~ amount of relief granted under the act
2 shall be the ~~minimum total~~ amount of relief from the prior year,
3 ~~excluding any additional relief provided pursuant to subdivision (1)(b)~~
4 ~~of this section, with such amount then increased by three percent; and -~~

5 (b) If money is transferred to the School District Property Tax
6 Relief Credit Fund pursuant to section 77-4602, such amount shall be
7 added to the minimum amount required under subdivision (1)(a) of this
8 section when determining the total amount of relief granted under the act
9 for the tax year in which the transfer occurs. If no such transfer occurs
10 in a given tax year, the minimum amount required under subdivision (1)(a)
11 of this section shall be the total amount of relief granted under the act
12 for such tax year. The relief shall be in the form of property tax
13 credits which appear on property tax statements. Property tax credits
14 granted under the act shall be credited against the amount of property
15 taxes owed to school districts.

16 (2) To determine the amount of the property tax credit for each
17 parcel, the county treasurer shall multiply the amount disbursed to the
18 county under subsection (4) of this section by the ratio of the school
19 district taxes levied in the prior year on the parcel to the school
20 district taxes levied in the prior year on all real property in the
21 county. The amount so determined shall be the property tax credit for
22 that parcel.

23 (3) If the real property owner qualifies for a homestead exemption
24 under sections 77-3501 to 77-3529, the owner shall also be qualified for
25 the property tax credit provided in this section to the extent of any
26 remaining liability after calculation of the homestead exemption. If the
27 property tax credit provided in this section results in a property tax
28 liability on the homestead that is less than zero, the amount of the
29 credit which cannot be used by the taxpayer shall be returned to the
30 Property Tax Administrator by July 1 of the year the amount disbursed to
31 the county was disbursed. The Property Tax Administrator shall

1 immediately credit any funds returned under this subsection to the School
2 District Property Tax Relief Credit Fund. Upon the return of any funds
3 under this subsection, the county treasurer shall electronically file a
4 report with the Property Tax Administrator, on a form prescribed by the
5 Tax Commissioner, indicating the amount of funds distributed to each
6 school district in the county in the year the funds were returned and the
7 amount of unused credits returned.

8 (4) The amount disbursed to each county under this section shall be
9 equal to the amount available for disbursement under subsection (1) of
10 this section multiplied by the ratio of the school district taxes levied
11 in the prior year on all real property in the county to the school
12 district taxes levied in the prior year on all real property in the
13 state. By September 15, 2024, and by September 15 of each year
14 thereafter, the Property Tax Administrator shall determine the amount to
15 be disbursed under this subsection to each county and shall certify such
16 amounts to the State Treasurer and to each county. The disbursements to
17 the counties shall occur in two equal payments, the first on or before
18 January 31 and the second on or before April 1.

19 (5) The county treasurer shall disburse amounts received under
20 subsection (4) of this section, which are credited against the amount of
21 property taxes owed to school districts, in the same manner as if such
22 funds had been received in the form of property tax payments for property
23 taxes owed to school districts, meaning any amounts attributable to
24 divided taxes pursuant to section 18-2147 of the Community Development
25 Law shall be remitted to the applicable authority for which such taxes
26 were divided.

27 (6) The School District Property Tax Relief Credit Fund shall be
28 used for purposes of making the disbursements to counties required under
29 subsection (4) of this section.

30 **Sec. 58.** Section 81-1201.12, Reissue Revised Statutes of Nebraska,
31 is amended to read:

1 81-1201.12 The department shall:

2 (1) Submit and adopt all necessary plans, enter into contracts, and
3 accept gifts, grants, and federal funds; and

4 (2) Administer the tax credit programs ~~program~~ established by the
5 Creating High Impact Economic Futures Act and the Community Development
6 Assistance Act and adopt and promulgate rules and regulations pursuant to
7 such acts ~~act~~.

8 **Sec. 59.** Sections 1, 2, 3, 4, 5, 6, 7, 8, 10, 11, 12, 13, 37, 38,
9 39, 41, 42, 51, 58, and 62 of this act become operative on 1/1/2026.
10 Sections 40 and 61 of this act become operative three calendar months
11 after the adjournment of this legislative session. The other sections of
12 this act become operative on their effective date.

13 **Sec. 60.** Original sections 18-3417, 77-1804, 77-1806, 77-1815,
14 77-1816, 77-1819, 77-1823, 77-1825, 77-1829, 77-1836, 77-1856, 77-1902,
15 and 77-1909, Reissue Revised Statutes of Nebraska, and sections 77-1632,
16 77-1633, 77-1802, 77-1807, 77-1818, 77-1831, 77-1832, 77-1833, 77-1837,
17 77-1838, 77-2701.04, 77-27,187.02, 77-27,188, 77-27,241, 77-3110,
18 77-3120, 77-3136, 77-3143, 77-3169, 77-4602, 77-6605, 77-6919, 77-7012,
19 77-7304, and 77-7305, Revised Statutes Cumulative Supplement, 2024, are
20 repealed.

21 **Sec. 61.** Original section 77-2711, Revised Statutes Cumulative
22 Supplement, 2024, is repealed.

23 **Sec. 62.** Original sections 60-3,185, 77-202.23, 77-202.24, and
24 81-1201.12, Reissue Revised Statutes of Nebraska, and sections 77-908,
25 77-2701.16, 77-2703, 77-2708, 77-2715.07, 77-2734.03, and 77-3806,
26 Revised Statutes Cumulative Supplement, 2024, are repealed.

27 **Sec. 63.** The following sections are outright repealed: Sections
28 77-2701.56 and 77-2706.02, Revised Statutes Cumulative Supplement, 2024.

29 **Sec. 64.** Since an emergency exists, this act takes effect when
30 passed and approved according to law.