

E AND R AMENDMENTS TO LB 264

Introduced by Guereca, 7, Chairman Enrollment and Review

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

3        **Section 1.** The State Treasurer shall transfer \$8,250,000 from the  
4        State Insurance Fund to the General Fund before June 30, 2025, on such  
5        dates and in such amounts as directed by the budget administrator of the  
6        budget division of the Department of Administrative Services.

7        **Sec. 2.** The State Treasurer shall transfer \$1,000,000 from the  
8        Flexible Spending Fund to the General Fund before June 30, 2025, on such  
9        dates and in such amounts as directed by the budget administrator of the  
10       budget division of the Department of Administrative Services.

11       **Sec. 3.** The State Treasurer shall transfer \$125,000 from the  
12       Resource Recovery Fund to the General Fund before June 30, 2025, on such  
13       dates and in such amounts as directed by the budget administrator of the  
14       budget division of the Department of Administrative Services.

15       **Sec. 4.** The State Treasurer shall transfer \$2,500,000 from the  
16       State Recreation Road Fund to the State Park Cash Revolving Fund before  
17       June 30, 2025, on such dates and in such amounts as directed by the  
18       budget administrator of the budget division of the Department of  
19       Administrative Services.

20       **Sec. 5.** The State Treasurer shall transfer the remaining balance of  
21       the Youth Outdoor Education Innovation Fund to the General Fund on or  
22       after July 1, 2025, but before July 30, 2025, on such dates and in such  
23       amounts as directed by the budget administrator of the budget division of  
24       the Department of Administrative Services.

25       **Sec. 6.** The State Treasurer shall transfer \$25,500,000 from the  
26       Military Installation Development and Support Fund to the Site and  
27       Building Development Fund on or after July 1, 2025, but before June 30,

1 2026, on such dates and in such amounts as directed by the budget  
2 administrator of the budget division of the Department of Administrative  
3 Services.

4 **Sec. 7.** The State Treasurer shall transfer \$800,000 from the  
5 Flexible Spending Fund to the General Fund on or after July 1, 2025, but  
6 before June 30, 2026, on such dates and in such amounts as directed by  
7 the budget administrator of the budget division of the Department of  
8 Administrative Services.

9 **Sec. 8.** The State Treasurer shall transfer \$4,500,000 from the Site  
10 and Building Development Fund to the General Fund on or after July 1,  
11 2025, but before June 30, 2026, on such dates and in such amounts as  
12 directed by the budget administrator of the budget division of the  
13 Department of Administrative Services.

14 **Sec. 9.** The State Treasurer shall transfer \$32,700,000 from the  
15 Water Recreation Enhancement Fund to the General Fund on or after July 1,  
16 2025, but before June 30, 2026, on such dates and in such amounts as  
17 directed by the budget administrator of the budget division of the  
18 Department of Administrative Services.

19 **Sec. 10.** The State Treasurer shall transfer the remaining balance  
20 of the Economic Development Cash Fund to the General Fund on or after  
21 July 1, 2025, but before June 30, 2026, on such dates and in such amounts  
22 as directed by the budget administrator of the budget division of the  
23 Department of Administrative Services.

24 **Sec. 11.** The State Treasurer shall transfer the remaining balance  
25 of the Intern Nebraska Cash Fund to the General Fund on or after July 1,  
26 2025, but before June 30, 2026, on such dates and in such amounts as  
27 directed by the budget administrator of the budget division of the  
28 Department of Administrative Services.

29 **Sec. 12.** The State Treasurer shall transfer \$15,000,000 from the  
30 Economic Recovery Contingency Fund to the General Fund on or after July  
31 1, 2025, but before June 30, 2026, on such dates and in such amounts as

1 directed by the budget administrator of the budget division of the  
2 Department of Administrative Services.

3       **Sec. 13.** The State Treasurer shall transfer \$4,400,000 from the  
4 Jobs and Economic Development Initiative Fund to the General Fund on or  
5 after July 1, 2025, but before June 30, 2026, on such dates and in such  
6 amounts as directed by the budget administrator of the budget division of  
7 the Department of Administrative Services.

8       **Sec. 14.** The State Treasurer shall transfer \$5,500,000 from the  
9 Vehicle Title and Registration System Replacement and Maintenance Cash  
10 Fund to the General Fund on or after July 1, 2025, but before June 30,  
11 2026, on such dates and in such amounts as directed by the budget  
12 administrator of the budget division of the Department of Administrative  
13 Services.

14       **Sec. 15.** The State Treasurer shall transfer \$2,500,000 from the  
15 State Recreation Road Fund to the State Park Cash Revolving Fund on or  
16 after July 1, 2025, but before June 30, 2026, on such dates and in such  
17 amounts as directed by the budget administrator of the budget division of  
18 the Department of Administrative Services.

19       **Sec. 16.** The State Treasurer shall transfer \$5,000,000 from the  
20 Economic Recovery Contingency Fund to the State Park Cash Revolving Fund  
21 on or after July 1, 2025, but before June 30, 2026, on such dates and in  
22 such amounts as directed by the budget administrator of the budget  
23 division of the Department of Administrative Services.

24       **Sec. 17.** The State Treasurer shall transfer \$2,000,000 from the  
25 State Visitors Promotion Cash Fund to the General Fund on or after July  
26 1, 2025, but before June 30, 2026, on such dates and in such amounts as  
27 directed by the budget administrator of the budget division of the  
28 Department of Administrative Services.

29       **Sec. 18.** The State Treasurer shall transfer \$4,000,000 from the  
30 Motor Carrier Services System Replacement and Maintenance Fund to the  
31 General Fund on or after July 1, 2025, but before June 30, 2026, on such

1 dates and in such amounts as directed by the budget administrator of the  
2 budget division of the Department of Administrative Services.

3 **Sec. 19.** The State Treasurer shall transfer \$3,000,000 from the  
4 Financial Institution Assessment Cash Fund to the General Fund on or  
5 after July 1, 2025, but before June 30, 2026, on such dates and in such  
6 amounts as directed by the budget administrator of the budget division of  
7 the Department of Administrative Services.

8 **Sec. 20.** The State Treasurer shall transfer the remaining balance  
9 of the Customized Job Training Cash Fund to the General Fund on or after  
10 July 1, 2025, but before June 30, 2026, on such dates and in such amounts  
11 as directed by the budget administrator of the budget division of the  
12 Department of Administrative Services.

13 **Sec. 21.** The State Treasurer shall transfer \$2,000,000 from the  
14 Department of Revenue Enforcement Fund to the General Fund on or after  
15 July 1, 2025, but before June 30, 2026, on such dates and in such amounts  
16 as directed by the budget administrator of the budget division of the  
17 Department of Administrative Services.

18 **Sec. 22.** The State Treasurer shall transfer \$2,250,000 from the  
19 Nebraska Training and Support Cash Fund to the General Fund on or after  
20 July 1, 2025, but before June 30, 2026, on such dates and in such amounts  
21 as directed by the budget administrator of the budget division of the  
22 Department of Administrative Services.

23 **Sec. 23.** The State Treasurer shall transfer \$1,500,000 from the  
24 Employment Security Special Contingent Fund to the General Fund on or  
25 after July 1, 2025, but before June 30, 2026, on such dates and in such  
26 amounts as directed by the budget administrator of the budget division of  
27 the Department of Administrative Services.

28 **Sec. 24.** The State Treasurer shall transfer \$1,000,000 from the  
29 Workforce Development Program Cash Fund to the General Fund on or after  
30 July 1, 2025, but before June 30, 2026, on such dates and in such amounts  
31 as directed by the budget administrator of the budget division of the

1 Department of Administrative Services.

2       **Sec. 25.**   The State Treasurer shall transfer \$1,000,000 from the  
3 Unclaimed Property Trust Fund to the General Fund on or after July 1,  
4 2025, but before June 30, 2026, on such dates and in such amounts as  
5 directed by the budget administrator of the budget division of the  
6 Department of Administrative Services.

7       **Sec. 26.**   The State Treasurer shall transfer \$2,000,000 from the  
8 Records Management Cash Fund to the General Fund on or after July 1,  
9 2025, but before June 30, 2026, on such dates and in such amounts as  
10 directed by the budget administrator of the budget division of the  
11 Department of Administrative Services.

12       **Sec. 27.**   The State Treasurer shall transfer \$500,000 from the  
13 Department of Motor Vehicles Ignition Interlock Fund to the General Fund  
14 on or after July 1, 2025, but before June 30, 2026, on such dates and in  
15 such amounts as directed by the budget administrator of the budget  
16 division of the Department of Administrative Services.

17       **Sec. 28.**   The State Treasurer shall transfer \$500,000 from the  
18 Treasury Management Cash Fund to the General Fund on or after July 1,  
19 2025, but before June 30, 2026, on such dates and in such amounts as  
20 directed by the budget administrator of the budget division of the  
21 Department of Administrative Services.

22       **Sec. 29.**   The State Treasurer shall transfer \$400,000 from the  
23 Engineers and Architects Regulation Fund to the General Fund on or after  
24 July 1, 2025, but before June 30, 2026, on such dates and in such amounts  
25 as directed by the budget administrator of the budget division of the  
26 Department of Administrative Services.

27       **Sec. 30.**   The State Treasurer shall transfer \$1,000,000 from the  
28 Department of Banking and Finance Settlement Cash Fund to the General  
29 Fund on or after July 1, 2025, but before June 30, 2026, on such dates  
30 and in such amounts as directed by the budget administrator of the budget  
31 division of the Department of Administrative Services.

1       **Sec. 31.**   The State Treasurer shall transfer the remaining balance  
2   of the Nuclear and Hydrogen Development Fund to the General Fund on or  
3   after July 1, 2025, but before June 30, 2026, on such dates and in such  
4   amounts as directed by the budget administrator of the budget division of  
5   the Department of Administrative Services.

6       **Sec. 32.**   The State Treasurer shall transfer \$200,000 from the  
7   Sector Partnership Program Fund to the General Fund on or after July 1,  
8   2025, but before June 30, 2026, on such dates and in such amounts as  
9   directed by the budget administrator of the budget division of the  
10   Department of Administrative Services.

11       **Sec. 33.**   The State Treasurer shall transfer \$150,000 from the Real  
12   Property Appraiser Fund to the General Fund on or after July 1, 2025, but  
13   before June 30, 2026, on such dates and in such amounts as directed by  
14   the budget administrator of the budget division of the Department of  
15   Administrative Services.

16       **Sec. 34.**   The State Treasurer shall transfer \$75,000 from the  
17   Nebraska Job Creation and Mainstreet Revitalization Fund to the General  
18   Fund on or after July 1, 2025, but before June 30, 2026, on such dates  
19   and in such amounts as directed by the budget administrator of the budget  
20   division of the Department of Administrative Services.

21       **Sec. 35.**   The State Treasurer shall transfer \$100,000 from the  
22   Appraisal Management Company Fund to the General Fund on or after July 1,  
23   2025, but before June 30, 2026, on such dates and in such amounts as  
24   directed by the budget administrator of the budget division of the  
25   Department of Administrative Services.

26       **Sec. 36.**   The State Treasurer shall transfer \$100,000 from the  
27   Historical Society Fund to the General Fund on or after July 1, 2025, but  
28   before June 30, 2026, on such dates and in such amounts as directed by  
29   the budget administrator of the budget division of the Department of  
30   Administrative Services.

31       **Sec. 37.**   The State Treasurer shall transfer \$100,000 from the

1 Contractor and Professional Employer Organization Registration Cash Fund  
2 to the General Fund on or after July 1, 2025, but before June 30, 2026,  
3 on such dates and in such amounts as directed by the budget administrator  
4 of the budget division of the Department of Administrative Services.

5 **Sec. 38.** The State Treasurer shall transfer \$10,000 from the  
6 Support Nebraska History Cash Fund to the General Fund on or after July  
7 1, 2025, but before June 30, 2026, on such dates and in such amounts as  
8 directed by the budget administrator of the budget division of the  
9 Department of Administrative Services.

10 **Sec. 39.** The State Treasurer shall transfer \$26,243 from the Public  
11 Service Commission Pipeline Regulation Fund to the General Fund on or  
12 after July 1, 2025, but before June 30, 2026, on such dates and in such  
13 amounts as directed by the budget administrator of the budget division of  
14 the Department of Administrative Services.

15 **Sec. 40.** The State Treasurer shall transfer the remaining balance  
16 of the 211 Cash Fund to the General Fund on or after July 1, 2025, but  
17 before June 30, 2026, on such dates and in such amounts as directed by  
18 the budget administrator of the budget division of the Department of  
19 Administrative Services.

20 **Sec. 41.** The State Treasurer shall transfer the remaining balance  
21 of the Lead-Based Paint Hazard Control Cash Fund to the General Fund on  
22 or after July 1, 2025, but before June 30, 2026, on such dates and in  
23 such amounts as directed by the budget administrator of the budget  
24 division of the Department of Administrative Services.

25 **Sec. 42.** The State Treasurer shall transfer the remaining balance  
26 of the Biotechnology Development Cash Fund to the General Fund on or  
27 after July 1, 2025, but before June 30, 2026, on such dates and in such  
28 amounts as directed by the budget administrator of the budget division of  
29 the Department of Administrative Services.

30 **Sec. 43.** The State Treasurer shall transfer the remaining balance  
31 of the Department of Revenue Miscellaneous Receipts Fund to the General

1 Fund on or after July 1, 2025, but before June 30, 2026, on such dates  
2 and in such amounts as directed by the budget administrator of the budget  
3 division of the Department of Administrative Services.

4 **Sec. 44.** The State Treasurer shall transfer the remaining balance  
5 of the Nebraska Competitive Telephone Marketplace Fund to the General  
6 Fund on or after July 1, 2025, but before June 30, 2026, on such dates  
7 and in such amounts as directed by the budget administrator of the budget  
8 division of the Department of Administrative Services.

9 **Sec. 45.** The State Treasurer shall transfer \$76,156 from the  
10 Nebraska Legislative Shared Information System Cash Fund to the General  
11 Fund on or after July 1, 2025, but before June 30, 2026, on such dates  
12 and in such amounts as directed by the budget administrator of the budget  
13 division of the Department of Administrative Services.

14 **Sec. 46.** The State Treasurer shall transfer \$3,224,000 from the  
15 Health and Human Services Cash Fund to the General Fund on or after July  
16 1, 2025, but before June 30, 2026, on such dates and in such amounts as  
17 directed by the budget administrator of the budget division of the  
18 Department of Administrative Services.

19 **Sec. 47.** The State Treasurer shall transfer \$100,000 from the  
20 Charitable Gaming Operations Fund to the General Fund on or after July 1,  
21 2025, but before June 30, 2026, on such dates and in such amounts as  
22 directed by the budget administrator of the budget division of the  
23 Department of Administrative Services.

24 **Sec. 48.** The State Treasurer shall transfer \$4,000,000 from the  
25 Lead Service Line Cash Fund to the General Fund on or after July 1, 2025,  
26 but before June 30, 2026, on such dates and in such amounts as directed  
27 by the budget administrator of the budget division of the Department of  
28 Administrative Services.

29 **Sec. 49.** The State Treasurer shall transfer \$500,000 from the  
30 Community College State Dependents Fund to the General Fund on or after  
31 July 1, 2025, but before June 30, 2026, on such dates and in such amounts



1 as directed by the budget administrator of the budget division of the  
2 Department of Administrative Services.

3 **Sec. 50.** The State Treasurer shall transfer \$750,000 from the  
4 Compensation Court Cash Fund to the General Fund on or after July 1,  
5 2025, but before June 30, 2026, on such dates and in such amounts as  
6 directed by the budget administrator of the budget division of the  
7 Department of Administrative Services.

8 **Sec. 51.** The State Treasurer shall transfer \$3,350,000 from the  
9 Trail Development and Maintenance Fund to the General Fund on or after  
10 July 1, 2025, but before June 30, 2026, on such dates and in such amounts  
11 as directed by the budget administrator of the budget division of the  
12 Department of Administrative Services.

13 **Sec. 52.** The State Treasurer shall transfer \$500,000 from the  
14 Prison Overcrowding Contingency Fund to the General Fund on or after July  
15 1, 2025, but before June 30, 2026, on such dates and in such amounts as  
16 directed by the budget administrator of the budget division of the  
17 Department of Administrative Services.

18 **Sec. 53.** The State Treasurer shall transfer \$400,000 from the  
19 Shovel-Ready Capital Recovery and Investment Fund to the General Fund on  
20 or after July 1, 2025, but before June 30, 2026, on such dates and in  
21 such amounts as directed by the budget administrator of the budget  
22 division of the Department of Administrative Services.

23 **Sec. 54.** The State Treasurer shall transfer \$4,000,000 from the  
24 Rural Workforce Housing Investment Fund to the General Fund on or after  
25 July 1, 2025, but before June 30, 2026, on such dates and in such amounts  
26 as directed by the budget administrator of the budget division of the  
27 Department of Administrative Services.

28 **Sec. 55.** The State Treasurer shall transfer \$4,000,000 from the  
29 Middle Income Workforce Housing Investment Fund to the General Fund on or  
30 after July 1, 2025, but before June 30, 2026, on such dates and in such  
31 amounts as directed by the budget administrator of the budget division of

1 the Department of Administrative Services.

2       **Sec. 56.** The State Treasurer shall transfer \$750,000 from the  
3 Inland Port Authority Fund to the General Fund on or after July 1, 2025,  
4 but before June 30, 2026, on such dates and in such amounts as directed  
5 by the budget administrator of the budget division of the Department of  
6 Administrative Services.

7       **Sec. 57.** The State Treasurer shall transfer \$375,000 from the State  
8 Department of Education Cash Fund to the General Fund on or after July 1,  
9 2025, but before June 30, 2026, on such dates and in such amounts as  
10 directed by the budget administrator of the budget division of the  
11 Department of Administrative Services.

12       **Sec. 58.** The State Treasurer shall transfer \$375,000 from the  
13 Mechanical Safety Inspection Fund to the General Fund on or after July 1,  
14 2025, but before June 30, 2026, on such dates and in such amounts as  
15 directed by the budget administrator of the budget division of the  
16 Department of Administrative Services.

17       **Sec. 59.** The State Treasurer shall transfer \$250,000 from the Motor  
18 Carrier Division Cash Fund to the General Fund on or after July 1, 2025,  
19 but before June 30, 2026, on such dates and in such amounts as directed  
20 by the budget administrator of the budget division of the Department of  
21 Administrative Services.

22       **Sec. 60.** The State Treasurer shall transfer \$1,850,000 from the  
23 Professional and Occupational Credentialing Cash Fund to the General Fund  
24 on or after July 1, 2025, but before June 30, 2026, on such dates and in  
25 such amounts as directed by the budget administrator of the budget  
26 division of the Department of Administrative Services.

27       **Sec. 61.** The State Treasurer shall transfer \$2,000,000 from the  
28 Transportation Infrastructure Bank Fund to the General Fund on or after  
29 July 1, 2025, but before June 30, 2026, on such dates and in such amounts  
30 as directed by the budget administrator of the budget division of the  
31 Department of Administrative Services.

1       **Sec. 62.**   The State Treasurer shall transfer \$2,500,000 from the  
2   Surface Water Irrigation Infrastructure Fund to the General Fund on or  
3   after July 1, 2025, but before June 30, 2026, on such dates and in such  
4   amounts as directed by the budget administrator of the budget division of  
5   the Department of Administrative Services.

6       **Sec. 63.**   The State Treasurer shall transfer \$500,000 from the  
7   Nebraska Outdoor Recreation Development Cash Fund to the General Fund on  
8   or after July 1, 2025, but before June 30, 2026, on such dates and in  
9   such amounts as directed by the budget administrator of the budget  
10   division of the Department of Administrative Services.

11       **Sec. 64.**   The State Treasurer shall transfer \$2,000,000 from the  
12   Racetrack Gaming Fund to the General Fund on or after July 1, 2025, but  
13   before June 30, 2026, on such dates and in such amounts as directed by  
14   the budget administrator of the budget division of the Department of  
15   Administrative Services.

16       **Sec. 65.**   The State Treasurer shall transfer \$1,000,000 from the  
17   Carrier Enforcement Cash Fund to the General Fund on or after July 1,  
18   2025, but before June 30, 2026, on such dates and in such amounts as  
19   directed by the budget administrator of the budget division of the  
20   Department of Administrative Services.

21       **Sec. 66.**   The State Treasurer shall transfer \$250,000 from the  
22   Nebraska State Patrol Vehicle Replacement Cash Fund to the General Fund  
23   on or after July 1, 2025, but before June 30, 2026, on such dates and in  
24   such amounts as directed by the budget administrator of the budget  
25   division of the Department of Administrative Services.

26       **Sec. 67.**   The State Treasurer shall transfer \$500,000 from the  
27   Nebraska Public Safety Communication System Cash Fund to the General Fund  
28   on or after July 1, 2025, but before June 30, 2026, on such dates and in  
29   such amounts as directed by the budget administrator of the budget  
30   division of the Department of Administrative Services.

31       **Sec. 68.**   The State Treasurer shall transfer \$1,500,000 from the

1 Civic and Community Center Financing Fund to the General Fund on or after  
2 July 1, 2025, but before June 30, 2026, on such dates and in such amounts  
3 as directed by the budget administrator of the budget division of the  
4 Department of Administrative Services.

5 **Sec. 69.** The State Treasurer shall transfer \$500,000 from the State  
6 Energy Cash Fund to the General Fund on or after July 1, 2025, but before  
7 June 30, 2026, on such dates and in such amounts as directed by the  
8 budget administrator of the budget division of the Department of  
9 Administrative Services.

10 **Sec. 70.** The State Treasurer shall transfer \$3,250,000 from the  
11 Governor's Emergency Cash Fund to the General Fund on or after July 1,  
12 2025, but before June 30, 2026, on such dates and in such amounts as  
13 directed by the budget administrator of the budget division of the  
14 Department of Administrative Services.

15 **Sec. 71.** The State Treasurer shall transfer \$200,000 from the  
16 Engineering Plan Review Cash Fund to the General Fund on or after July 1,  
17 2025, but before June 30, 2026, on such dates and in such amounts as  
18 directed by the budget administrator of the budget division of the  
19 Department of Administrative Services.

20 **Sec. 72.** The State Treasurer shall transfer \$3,000,000 from the  
21 Nebraska Environmental Trust Fund to the Water Resources Cash Fund on or  
22 after July 1, 2025, but before June 30, 2026, on such dates and in such  
23 amounts as directed by the budget administrator of the budget division of  
24 the Department of Administrative Services.

25 **Sec. 73.** The State Treasurer shall transfer \$8,000,000 from the  
26 Nebraska Environmental Trust Fund to the Water Sustainability Fund on or  
27 after July 1, 2025, but before June 30, 2026, on such dates and in such  
28 amounts as directed by the budget administrator of the budget division of  
29 the Department of Administrative Services.

30 **Sec. 74.** The State Treasurer shall transfer \$2,000,000 from the  
31 Nebraska Environmental Trust Fund to the Nebraska Soil and Water

1 Conservation Fund on or after July 1, 2025, but before June 30, 2026, on  
2 such dates and in such amounts as directed by the budget administrator of  
3 the budget division of the Department of Administrative Services.

4 **Sec. 75.** The State Treasurer shall transfer \$2,000,000 from the  
5 Workforce Development Program Cash Fund to the Nebraska Opportunity Grant  
6 Fund on or after July 1, 2025, but before June 30, 2026, on such dates  
7 and in such amounts as directed by the budget administrator of the budget  
8 division of the Department of Administrative Services.

9 **Sec. 76.** The State Treasurer shall transfer \$250,000 from the  
10 Marijuana and Controlled Substances Tax Administration Cash Fund to the  
11 Department of Revenue Property Assessment Division Cash Fund on or after  
12 the operative date of this section, but before June 30, 2026, on such  
13 dates and in such amounts as directed by the budget administrator of the  
14 budget division of the Department of Administrative Services.

15 **Sec. 77.** The State Treasurer shall transfer \$3,000,000 from the  
16 Community College Gap Assistance Program Fund to the Education Future  
17 Fund on or after July 1, 2025, but before June 30, 2026, on such dates  
18 and in such amounts as directed by the budget administrator of the budget  
19 division of the Department of Administrative Services.

20 **Sec. 78.** The State Treasurer shall transfer \$1,700,000 from the  
21 Nebraska Education Improvement Fund to the Education Future Fund on or  
22 after July 1, 2025, but before June 30, 2026, on such dates and in such  
23 amounts as directed by the budget administrator of the budget division of  
24 the Department of Administrative Services.

25 **Sec. 79.** The State Treasurer shall transfer \$1,000,000 from the  
26 Certification Fund to the Education Future Fund on or after July 1, 2025,  
27 but before June 30, 2026, on such dates and in such amounts as directed  
28 by the budget administrator of the budget division of the Department of  
29 Administrative Services.

30 **Sec. 80.** The State Treasurer shall transfer \$100,000 from the  
31 Tuition Recovery Cash Fund to the Education Future Fund on or after July

1 1, 2025, but before June 30, 2026, on such dates and in such amounts as  
2 directed by the budget administrator of the budget division of the  
3 Department of Administrative Services.

4 **Sec. 81.** The State Treasurer shall transfer \$100,000 from the  
5 Private Postsecondary Career Schools Cash Fund to the Education Future  
6 Fund on or after July 1, 2025, but before June 30, 2026, on such dates  
7 and in such amounts as directed by the budget administrator of the budget  
8 division of the Department of Administrative Services.

9 **Sec. 82.** The State Treasurer shall transfer \$800,000 from the State  
10 Department of Education Cash Fund to the Education Future Fund on or  
11 after July 1, 2025, but before June 30, 2026, on such dates and in such  
12 amounts as directed by the budget administrator of the budget division of  
13 the Department of Administrative Services.

14 **Sec. 83.** The State Treasurer shall transfer \$50,000 from the  
15 Expanded Learning Opportunity Grant Fund to the Education Future Fund on  
16 or after July 1, 2025, but before June 30, 2026, on such dates and in  
17 such amounts as directed by the budget administrator of the budget  
18 division of the Department of Administrative Services.

19 **Sec. 84.** The State Treasurer shall transfer \$50,000,000 from the  
20 Nebraska Tobacco Settlement Trust Fund to the Nebraska Transformational  
21 Project Fund on or after July 1, 2025, but before June 30, 2026, on such  
22 dates and in such amounts as directed by the budget administrator of the  
23 budget division of the Department of Administrative Services.

24 **Sec. 85.** The State Treasurer shall transfer \$50,000,000 from the  
25 Nebraska Tobacco Settlement Trust Fund to the Nebraska Transformational  
26 Project Fund on or after July 1, 2026, but before June 30, 2027, on such  
27 dates and in such amounts as directed by the budget administrator of the  
28 budget division of the Department of Administrative Services.

29 **Sec. 86.** The State Treasurer shall transfer \$2,000,000 from the  
30 Nebraska Environmental Trust Fund to the Nebraska Soil and Water  
31 Conservation Fund on or after July 1, 2026, but before June 30, 2027, on

1 such dates and in such amounts as directed by the budget administrator of  
2 the budget division of the Department of Administrative Services.

3 **Sec. 87.** The State Treasurer shall transfer \$2,000,000 from the  
4 Department of Revenue Enforcement Fund to the General Fund on or after  
5 July 1, 2026, but before June 30, 2027, on such dates and in such amounts  
6 as directed by the budget administrator of the budget division of the  
7 Department of Administrative Services.

8 **Sec. 88.** The State Treasurer shall transfer \$500,000 from the  
9 Charitable Gaming Operations Fund to the General Fund on or after July 1,  
10 2026, but before June 30, 2027, on such dates and in such amounts as  
11 directed by the budget administrator of the budget division of the  
12 Department of Administrative Services.

13 **Sec. 89.** The State Treasurer shall transfer \$1,500,000 from the  
14 Vehicle Title and Registration System Replacement and Maintenance Cash  
15 Fund to the General Fund on or after July 1, 2026, but before June 30,  
16 2027, on such dates and in such amounts as directed by the budget  
17 administrator of the budget division of the Department of Administrative  
18 Services.

19 **Sec. 90.** The State Treasurer shall transfer \$1,000,000 from the  
20 Motor Carrier Services System Replacement and Maintenance Fund to the  
21 General Fund on or after July 1, 2026, but before June 30, 2027, on such  
22 dates and in such amounts as directed by the budget administrator of the  
23 budget division of the Department of Administrative Services.

24 **Sec. 91.** The State Treasurer shall transfer \$250,000 from the  
25 Department of Motor Vehicles Ignition Interlock Fund to the General Fund  
26 on or after July 1, 2026, but before June 30, 2027, on such dates and in  
27 such amounts as directed by the budget administrator of the budget  
28 division of the Department of Administrative Services.

29 **Sec. 92.** The State Treasurer shall transfer \$5,000,000 from the  
30 Economic Recovery Contingency Fund to the State Park Cash Revolving Fund  
31 on or after July 1, 2026, but before June 30, 2027, on such dates and in

1 such amounts as directed by the budget administrator of the budget  
2 division of the Department of Administrative Services.

3 **Sec. 93.** The State Treasurer shall transfer \$2,000,000 from the  
4 State Visitors Promotion Cash Fund to the General Fund on or after July  
5 1, 2026, but before June 30, 2027, on such dates and in such amounts as  
6 directed by the budget administrator of the budget division of the  
7 Department of Administrative Services.

8 **Sec. 94.** The State Treasurer shall transfer \$3,000,000 from the  
9 ImagiNE Nebraska Revolving Loan Fund to the General Fund on or after July  
10 1, 2026, but before June 30, 2027, on such dates and in such amounts as  
11 directed by the budget administrator of the budget division of the  
12 Department of Administrative Services.

13 **Sec. 95.** The State Treasurer shall transfer \$1,000,000 from the  
14 Records Management Cash Fund to the General Fund on or after July 1,  
15 2026, but before June 30, 2027, on such dates and in such amounts as  
16 directed by the budget administrator of the budget division of the  
17 Department of Administrative Services.

18 **Sec. 96.** The State Treasurer shall transfer \$375,000 from the State  
19 Department of Education Cash Fund to the General Fund on or after July 1,  
20 2026, but before June 30, 2027, on such dates and in such amounts as  
21 directed by the budget administrator of the budget division of the  
22 Department of Administrative Services.

23 **Sec. 97.** The State Treasurer shall transfer \$750,000 from the  
24 Department of Banking and Finance Settlement Cash Fund on or after July  
25 1, 2026, but before June 30, 2027, on such dates and in such amounts as  
26 directed by the budget administrator of the budget division of the  
27 Department of Administrative Services.

28 **Sec. 98.** The State Treasurer shall transfer \$375,000 from the  
29 Mechanical Safety Inspection Fund to the General Fund on or after July 1,  
30 2026, but before June 30, 2027, on such dates and in such amounts as  
31 directed by the budget administrator of the budget division of the



1 Department of Administrative Services.

2       **Sec. 99.**   The State Treasurer shall transfer \$500,000 from the  
3 Nebraska Training and Support Cash Fund to the General Fund on or after  
4 July 1, 2026, but before June 30, 2027, on such dates and in such amounts  
5 as directed by the budget administrator of the budget division of the  
6 Department of Administrative Services.

7       **Sec. 100.** The State Treasurer shall transfer \$12,500,000 from the  
8 Department of Motor Vehicles Cash Fund to the General Fund on or after  
9 July 1, 2026, but before June 30, 2027, on such dates and in such amounts  
10 as directed by the budget administrator of the budget division of the  
11 Department of Administrative Services.

12       **Sec. 101.** The State Treasurer shall transfer \$250,000 from the  
13 Motor Carrier Division Cash Fund to the General Fund on or after July 1,  
14 2026, but before June 30, 2027, on such dates and in such amounts as  
15 directed by the budget administrator of the budget division of the  
16 Department of Administrative Services.

17       **Sec. 102.** The State Treasurer shall transfer \$1,470,000 from the  
18 Health and Human Services Cash Fund to the General Fund on or after July  
19 1, 2026, but before June 30, 2027, on such dates and in such amounts as  
20 directed by the budget administrator of the budget division of the  
21 Department of Administrative Services.

22       **Sec. 103.** The State Treasurer shall transfer \$1,000,000 from the  
23 Professional and Occupational Credentialing Cash Fund to the General Fund  
24 on or after July 1, 2026, but before June 30, 2027, on such dates and in  
25 such amounts as directed by the budget administrator of the budget  
26 division of the Department of Administrative Services.

27       **Sec. 104.** The State Treasurer shall transfer \$4,500,000 from the  
28 Transportation Infrastructure Bank Fund to the General Fund on or after  
29 July 1, 2026, but before June 30, 2027, on such dates and in such amounts  
30 as directed by the budget administrator of the budget division of the  
31 Department of Administrative Services.

1       **Sec. 105.**   The State Treasurer shall transfer \$2,500,000 from the  
2   Surface Water Irrigation Infrastructure Fund to the General Fund on or  
3   after July 1, 2026, but before June 30, 2027, on such dates and in such  
4   amounts as directed by the budget administrator of the budget division of  
5   the Department of Administrative Services.

6       **Sec. 106.**   The State Treasurer shall transfer \$500,000 from the  
7   Nebraska Outdoor Recreation Development Cash Fund to the General Fund on  
8   or after July 1, 2026, but before June 30, 2027, on such dates and in  
9   such amounts as directed by the budget administrator of the budget  
10   division of the Department of Administrative Services.

11       **Sec. 107.**   The State Treasurer shall transfer \$2,000,000 from the  
12   Racetrack Gaming Fund to the General Fund on or after July 1, 2026, but  
13   before June 30, 2027, on such dates and in such amounts as directed by  
14   the budget administrator of the budget division of the Department of  
15   Administrative Services.

16       **Sec. 108.**   The State Treasurer shall transfer \$1,000,000 from the  
17   Carrier Enforcement Cash Fund to the General Fund on or after July 1,  
18   2026, but before June 30, 2027, on such dates and in such amounts as  
19   directed by the budget administrator of the budget division of the  
20   Department of Administrative Services.

21       **Sec. 109.**   The State Treasurer shall transfer \$250,000 from the  
22   Nebraska State Patrol Vehicle Replacement Cash Fund to the General Fund  
23   on or after July 1, 2026, but before June 30, 2027, on such dates and in  
24   such amounts as directed by the budget administrator of the budget  
25   division of the Department of Administrative Services.

26       **Sec. 110.**   The State Treasurer shall transfer \$500,000 from the  
27   Nebraska Public Safety Communication System Cash Fund to the General Fund  
28   on or after July 1, 2026, but before June 30, 2027, on such dates and in  
29   such amounts as directed by the budget administrator of the budget  
30   division of the Department of Administrative Services.

31       **Sec. 111.**   The State Treasurer shall transfer \$2,000,000 from the

1 Building Renewal Allocation Fund to the General Fund on or after July 1,  
2 2026, but before June 30, 2027, on such dates and in such amounts as  
3 directed by the budget administrator of the budget division of the  
4 Department of Administrative Services.

5 **Sec. 112.** The State Treasurer shall transfer \$1,500,000 from the  
6 Civic and Community Center Financing Fund to the General Fund on or after  
7 July 1, 2026, but before June 30, 2027, on such dates and in such amounts  
8 as directed by the budget administrator of the budget division of the  
9 Department of Administrative Services.

10 **Sec. 113.** The State Treasurer shall transfer \$500,000 from the  
11 State Energy Cash Fund to the General Fund on or after July 1, 2026, but  
12 before June 30, 2027, on such dates and in such amounts as directed by  
13 the budget administrator of the budget division of the Department of  
14 Administrative Services.

15 **Sec. 114.** The State Treasurer shall transfer \$200,000 from the  
16 Engineering Plan Review Cash Fund to the General Fund on or after July 1,  
17 2026, but before June 30, 2027, on such dates and in such amounts as  
18 directed by the budget administrator of the budget division of the  
19 Department of Administrative Services.

20 **Sec. 115.** The State Treasurer shall transfer \$3,000,000 from the  
21 Motor Carrier Services System Replacement and Maintenance Fund to the  
22 Department of Motor Vehicles Cash Fund on or after July 1, 2025, but  
23 before June 30, 2026, on such dates and in such amounts as directed by  
24 the budget administrator of the budget division of the Department of  
25 Administrative Services.

26 **Sec. 116.** The State Treasurer shall transfer \$3,000,000 from the  
27 Motor Carrier Services System Replacement and Maintenance Fund to the  
28 Department of Motor Vehicles Cash Fund on or after July 1, 2026, but  
29 before June 30, 2027, on such dates and in such amounts as directed by  
30 the budget administrator of the budget division of the Department of  
31 Administrative Services.

1       **Sec. 117.** The State Treasurer shall transfer \$7,500,000 from the  
2 Department of Motor Vehicles Cash Fund to the Operator's License Services  
3 System Replacement and Maintenance Fund on or after July 1, 2025, but  
4 before June 30, 2026, on such dates and in such amounts as directed by  
5 the budget administrator of the budget division of the Department of  
6 Administrative Services.

7       **Sec. 118.** The State Treasurer shall transfer \$6,000,000 from the  
8 Department of Motor Vehicles Cash Fund to the Operator's License Services  
9 System Replacement and Maintenance Fund on or after July 1, 2026, but  
10 before June 30, 2027, on such dates and in such amounts as directed by  
11 the budget administrator of the budget division of the Department of  
12 Administrative Services.

13       **Sec. 119.** Section 2-1577, Reissue Revised Statutes of Nebraska, is  
14 amended to read:

15       2-1577 (1) There is hereby created the Nebraska Soil and Water  
16 Conservation Fund to be administered by the department. The State  
17 Treasurer shall credit to the fund such money as is (a) transferred  
18 ~~appropriated~~ to the fund by the Legislature, (b) paid to the state as  
19 fees, deposits, payments, and repayments relating to the fund, both  
20 principal and interest, and (c) donated as gifts, bequests, or other  
21 contributions to such fund from public or private entities. Funds made  
22 available by any agency of the United States may also be credited to such  
23 fund if so directed by such agency.

24       (2) The money in the fund shall not be subject to any fiscal-year  
25 limitation or lapse provision of unexpended balance at the end of any  
26 such fiscal year or biennium. Transfers may be made from the fund to the  
27 General Fund at the direction of the Legislature.

28       (3) The Department of Administrative Services shall establish a  
29 subaccount within the Nebraska Soil and Water Conservation Fund for the  
30 accounting of any money transferred to the fund from the Nebraska  
31 Environmental Trust Fund. Any money transferred from the Nebraska

1 Environmental Trust Fund to the Nebraska Soil and Water Conservation Fund  
2 shall be expended in accordance with section 81-15,168.

3 (4) {3} Any money in the Nebraska Soil and Water Conservation Fund  
4 available for investment shall be invested by the state investment  
5 officer pursuant to the Nebraska Capital Expansion Act and the Nebraska  
6 State Funds Investment Act.

7 **Sec. 120.** Section 8-604, Revised Statutes Cumulative Supplement,  
8 2024, is amended to read:

9 8-604 (1) The Financial Institution Assessment Cash Fund is hereby  
10 created. The fund shall be used solely for the purposes of administering  
11 and enforcing the laws specified in section 8-601, except that transfers  
12 may be made from the fund to the General Fund at the direction of the  
13 Legislature.

14 (2) Any money in the Financial Institution Assessment Cash Fund fund  
15 available for investment shall be invested by the state investment  
16 officer pursuant to the Nebraska Capital Expansion Act and the Nebraska  
17 State Funds Investment Act. Beginning October 1, 2024, any investment  
18 earnings from investment of money in the fund shall be credited to the  
19 General Fund.

20 **Sec. 121.** Section 9-1,101, Revised Statutes Cumulative Supplement,  
21 2024, is amended to read:

22 9-1,101 (1) The Nebraska Bingo Act, the Nebraska County and City  
23 Lottery Act, the Nebraska Lottery and Raffle Act, the Nebraska Pickle  
24 Card Lottery Act, the Nebraska Small Lottery and Raffle Act, and section  
25 9-701 shall be administered and enforced by the Charitable Gaming  
26 Division of the Department of Revenue, which division is hereby created.  
27 The Department of Revenue shall make annual reports to the Governor,  
28 Legislature, Auditor of Public Accounts, and Attorney General on all tax  
29 revenue received, expenses incurred, and other activities relating to the  
30 administration and enforcement of such acts. The report submitted to the  
31 Legislature shall be submitted electronically.

1           (2) The Charitable Gaming Operations Fund is hereby created. Any  
2 money in the fund available for investment shall be invested by the state  
3 investment officer pursuant to the Nebraska Capital Expansion Act and the  
4 Nebraska State Funds Investment Act.

5           (3)(a) Forty percent of the taxes collected pursuant to sections  
6 9-239, 9-344, 9-429, and 9-648 shall be available to the Charitable  
7 Gaming Division for administering and enforcing the acts listed in  
8 subsection (1) of this section and providing administrative support for  
9 the Nebraska Commission on Problem Gambling. The remaining sixty percent  
10 shall be transferred to the General Fund. Any portion of the forty  
11 percent not used by the division in the administration and enforcement of  
12 such acts and section shall be distributed as provided in this  
13 subsection.

14           (b) Beginning July 1, 2019, through June 30, 2026 ~~2025~~, on or before  
15 the last day of the last month of each calendar quarter, the State  
16 Treasurer shall transfer one hundred thousand dollars from the Charitable  
17 Gaming Operations Fund to the Compulsive Gamblers Assistance Fund.

18           (c) Any money remaining in the Charitable Gaming Operations Fund  
19 after the transfer pursuant to subdivision (b) of this subsection not  
20 used by the Charitable Gaming Division in its administration and  
21 enforcement duties pursuant to this section may be transferred to the  
22 General Fund and the Compulsive Gamblers Assistance Fund at the direction  
23 of the Legislature.

24           (4) The Tax Commissioner shall employ investigators who shall be  
25 vested with the authority and power of a law enforcement officer to carry  
26 out the laws of this state administered by the Tax Commissioner or the  
27 Department of Revenue and to enforce sections 28-1101 to 28-1117 relating  
28 to possession of a gambling device. For purposes of enforcing sections  
29 28-1101 to 28-1117, the authority of the investigators shall be limited  
30 to investigating possession of a gambling device, notifying local law  
31 enforcement authorities, and reporting suspected violations to the county

1 attorney for prosecution.

2 (5) The Charitable Gaming Division may charge a fee for publications  
3 and listings it produces. The fee shall not exceed the cost of  
4 publication and distribution of such items. The division may also charge  
5 a fee for making a copy of any record in its possession equal to the  
6 actual cost per page. The division shall remit the fees to the State  
7 Treasurer for credit to the Charitable Gaming Operations Fund.

8 (6) The taxes collected and available to the Charitable Gaming  
9 Division pursuant to section 77-3012 shall be used by the division for  
10 enforcement of the Mechanical Amusement Device Tax Act and maintenance of  
11 the central server established pursuant to section 77-3013.

12 (7) For administrative purposes only, the Nebraska Commission on  
13 Problem Gambling shall be located within the Charitable Gaming Division.  
14 The division shall provide office space, furniture, equipment, and  
15 stationery and other necessary supplies for the commission. Commission  
16 staff shall be appointed, supervised, and terminated by the director of  
17 the Gamblers Assistance Program pursuant to section 9-1004.

18 **Sec. 122.** Section 9-1107, Revised Statutes Cumulative Supplement,  
19 2024, is amended to read:

20 9-1107 The Racing and Gaming Commission's Racetrack Gaming Fund is  
21 created. The fund shall consist of all license, application, and other  
22 fees collected under the Nebraska Racetrack Gaming Act. The fund shall be  
23 used for administration of the Nebraska Racetrack Gaming Act. Transfers  
24 may be made from the fund to the General Fund at the direction of the  
25 Legislature. Any money in the Racing and Gaming Commission's Racetrack  
26 Gaming Fund available for investment shall be invested by the state  
27 investment officer pursuant to the Nebraska Capital Expansion Act and the  
28 Nebraska State Funds Investment Act. Beginning October 1, 2024, any  
29 investment earnings from investment of money in the fund shall be  
30 credited to the General Fund.

31 **Sec. 123.** Section 13-3315, Revised Statutes Cumulative Supplement,

1 2024, is amended to read:

2 13-3315 The Inland Port Authority Fund is created. The fund shall be  
3 used by the State Treasurer to carry out section 13-3314. The fund shall  
4 consist of transfers by the Legislature and any federal funds which may  
5 become available for the purposes of the Municipal Inland Port Authority  
6 Act. Transfers may be made from the fund to the General Fund at the  
7 direction of the Legislature. Any money in the Inland Port Authority Fund  
8 ~~fund~~ available for investment shall be invested by the state investment  
9 officer pursuant to the Nebraska Capital Expansion Act and the Nebraska  
10 State Funds Investment Act. Any investment earnings from investment of  
11 money in the fund shall be credited to the fund.

12 **Sec. 124.** Section 37-351, Reissue Revised Statutes of Nebraska, is  
13 amended to read:

14 37-351 There is hereby created a fund to be known as the Nebraska  
15 Outdoor Recreation Development Cash Fund. The fund shall contain the  
16 money received pursuant to section 77-2602 and any funds donated as  
17 gifts, bequests, or other contributions to such fund from public or  
18 private entities. Transfers may be made from the fund to the General Fund  
19 at the direction of the Legislature ~~through June 30, 2011~~. Any money in  
20 the Nebraska Outdoor Recreation Development Cash Fund available for  
21 investment shall be invested by the state investment officer pursuant to  
22 the Nebraska Capital Expansion Act and the Nebraska State Funds  
23 Investment Act.

24 **Sec. 125.** Section 37-1017, Revised Statutes Cumulative Supplement,  
25 2024, is amended to read:

26 37-1017 The Trail Development and Maintenance Fund is hereby  
27 created. The fund shall consist of transfers at the direction of the  
28 Legislature and any gifts, bequests, or other contributions to such fund  
29 from public or private entities. The Game and Parks Commission shall  
30 administer the fund to provide grants to natural resources districts to  
31 assist in completing the Missouri-Pacific trail between the cities of



1    Lincoln and Omaha. Transfers may be made from the fund to the General  
2    Fund at the direction of the Legislature. Any money in the Trail  
3    Development and Maintenance Fund fund available for investment shall be  
4    invested by the state investment officer pursuant to the Nebraska Capital  
5    Expansion Act and the Nebraska State Funds Investment Act. Beginning  
6    October 1, 2024, any investment earnings from investment of money in the  
7    fund shall be credited to the General Fund.

8            **Sec. 126.** Section 37-1804, Revised Statutes Cumulative Supplement,  
9    2024, is amended to read:

10           37-1804 (1) The Water Recreation Enhancement Fund is created. The  
11    fund shall be administered by the Game and Parks Commission. The State  
12    Treasurer shall credit to the fund any money transferred to the fund by  
13    the Legislature and such donations, gifts, bequests, or other money  
14    received from any federal or state agency or public or private source.  
15    Except as otherwise provided in subsection (2) of this section, the fund  
16    shall be used for water and recreational projects pursuant to the Water  
17    Recreation Enhancement Act or for campground expansion projects, road  
18    repair projects, and general infrastructure and maintenance projects,  
19    with two-thirds used for projects at the Lewis and Clark State Recreation  
20    Area and one-third used for projects at the Lake McConaughy State  
21    Recreation Area. Transfers may be made from the fund to the General Fund  
22    at the direction of the Legislature. Any money in the Water Recreation  
23    Enhancement Fund available for investment shall be invested by the state  
24    investment officer pursuant to the Nebraska Capital Expansion Act and the  
25    Nebraska State Funds Investment Act. ~~Any Prior to October 1, 2024, any~~  
26    ~~investment earnings from investment of money in the fund shall be~~  
27    ~~credited to the fund. Beginning October 1, 2024, any investment earnings~~  
28    from investment of money in the fund shall be credited to the General  
29    Fund.

30           (2) For any amount credited to the Water Recreation Enhancement Fund  
31    from a source other than a transfer authorized by the Legislature, the

1 State Treasurer shall transfer an equal amount from the Water Recreation  
2 Enhancement Fund to the Jobs and Economic Development Initiative Fund at  
3 the end of the fiscal year in which such funds were credited, on such  
4 dates as directed by the budget administrator of the budget division of  
5 the Department of Administrative Services to be used pursuant to section  
6 61-405.

7 **Sec. 127.** Section 39-1390, Revised Statutes Cumulative Supplement,  
8 2024, is amended to read:

9 39-1390 The State Recreation Road Fund is created. The money in the  
10 fund shall be transferred by the State Treasurer, on the first day of  
11 each month, to the department and shall be expended by the Director-State  
12 Engineer with the approval of the Governor for construction and  
13 maintenance of dustless-surface roads to be designated as state  
14 recreation roads as provided in this section, except that (1) transfers  
15 may be made from the fund to the State Park Cash Revolving Fund at the  
16 direction of the Legislature ~~through July 31, 2016~~, and (2) if the  
17 balance in the State Recreation Road Fund exceeds fourteen million  
18 dollars on the first day of each month, the State Treasurer shall  
19 transfer the amount greater than fourteen million dollars to the Game and  
20 Parks State Park Improvement and Maintenance Fund. Except as to roads  
21 under contract as of March 15, 1972, those roads, excluding state  
22 highways, giving direct and immediate access to or located within state  
23 parks, state recreation areas, or other recreational or historical areas,  
24 shall be eligible for designation as state recreation roads. Such  
25 eligibility shall be determined by the Game and Parks Commission and  
26 certified to the Director-State Engineer, who shall, after receiving such  
27 certification, be authorized to commence construction on such recreation  
28 roads as funds are available. In addition, those roads, excluding state  
29 highways, giving direct and immediate access to a state veteran cemetery  
30 are state recreation roads. After construction of such roads they shall  
31 be shown on the map provided by section 39-1311. Preference in

1 construction shall be based on existing or potential traffic use by other  
2 than local residents. Unless the State Highway Commission otherwise  
3 recommends, such roads upon completion of construction shall be  
4 incorporated into the state highway system. If such a road is not  
5 incorporated into the state highway system, the department and the county  
6 within which such road is located shall enter into a maintenance  
7 agreement establishing the responsibility for maintenance of the road,  
8 the maintenance standards to be met, and the responsibility for  
9 maintenance costs. Any money in the State Recreation Road Fund available  
10 for investment shall be invested by the state investment officer pursuant  
11 to the Nebraska Capital Expansion Act and the Nebraska State Funds  
12 Investment Act. Beginning October 1, 2024, any investment earnings from  
13 investment of money in the fund shall be credited to the General Fund.

14 **Sec. 128.** Section 39-2803, Reissue Revised Statutes of Nebraska, is  
15 amended to read:

16 39-2803 (1) The Transportation Infrastructure Bank Fund is created.  
17 The fund shall be administered by the department and shall be used for  
18 purposes of sections 39-2803 to 39-2807. Transfers may be made from the  
19 fund to the General Fund at the direction of the Legislature. Any money  
20 in the Transportation Infrastructure Bank Fund ~~fund~~ available for  
21 investment shall be invested by the state investment officer pursuant to  
22 the Nebraska Capital Expansion Act and the Nebraska State Funds  
23 Investment Act. Investment earnings from investment of money in the fund  
24 shall be credited to the fund.

25 (2) The Transportation Infrastructure Bank Fund shall consist of  
26 money transferred from the Cash Reserve Fund pursuant to section 84-612  
27 and any other money as determined by the Legislature.

28 (3) It is the intent of the Legislature that additional fuel tax  
29 revenue generated by Laws 2015, LB610, shall be transferred from the  
30 Roads Operations Cash Fund to the Transportation Infrastructure Bank  
31 Fund. Transfers shall be initiated each fiscal year by the State

1   Treasurer following certification of revenue receipts by the Director-  
2   State Engineer from July 1, 2016, through June 2033. Transferred funds  
3   shall be used for purposes of sections 39-2803 to 39-2807.

4       **Sec. 129.** Section 39-2806, Revised Statutes Cumulative Supplement,  
5   2024, is amended to read:

6       39-2806 The Economic Opportunity Program is created. The Department  
7   of Transportation shall administer the program in consultation with the  
8   Department of Economic Development using funds from the Transportation  
9   Infrastructure Bank Fund, except that no more than twenty million dollars  
10  shall be expended for this program. The purpose of the program is to  
11  finance transportation improvements to attract and support new businesses  
12  and business expansions by successfully connecting such businesses to  
13  Nebraska's multimodal transportation network and to increase employment,  
14  create high-quality jobs, increase business investment, and revitalize  
15  rural and other distressed areas of the state. The Department of  
16  Transportation shall develop the program, including the application  
17  process, criteria for providing funding, matching requirements, and  
18  provisions for recapturing funds awarded for projects with unmet  
19  obligations, in consultation with statewide associations representing  
20  municipal and county officials, economic developers, and the Department  
21  of Economic Development. No project shall be approved through the  
22  Economic Opportunity Program without an economic impact analysis proving  
23  positive economic impact. The Economic Opportunity Program terminates  
24 June 30, 2025, with all projects with approved applications or approved  
25 letters of interest as of May 1, 2025, authorized for continued funding  
26 from the program until expended or no longer needed. No new letters of  
27 interest shall be received by the Department of Transportation after May  
28 1, 2025. The details of the program shall be presented to the  
29 Appropriations Committee and the Transportation and Telecommunications  
30 Committee of the Legislature on or before December 1, 2016.

31       **Sec. 130.** Section 39-2807, Reissue Revised Statutes of Nebraska, is

1 amended to read:

2 39-2807 Sections 39-2803 to 39-2805 and 39-2807 terminate on June  
3 30, 2033. The State Treasurer shall transfer any unobligated funds  
4 remaining in the Transportation Infrastructure Bank Fund on such date to  
5 the Cash Reserve Fund.

6 **Sec. 131.** Section 46-1,164, Revised Statutes Cumulative Supplement,  
7 2024, is amended to read:

8 46-1,164 There is hereby created the Surface Water Irrigation  
9 Infrastructure Fund to be administered by the Department of Natural  
10 Resources. The fund shall be used to provide grants in accordance with  
11 section 46-1,165 to irrigation districts. There shall be a one-time  
12 transfer of fifty million dollars from the Cash Reserve Fund to the  
13 Surface Water Irrigation Infrastructure Fund to carry out the purposes of  
14 section 46-1,165. Transfers may be made from the fund to the General Fund  
15 at the direction of the Legislature. Any money in the Surface Water  
16 Irrigation Infrastructure Fund available for investment shall be invested  
17 by the state investment officer pursuant to the Nebraska Capital  
18 Expansion Act and the Nebraska State Funds Investment Act. Beginning July  
19 1, 2025, through June 30, 2027, any investment ~~Investment~~ earnings from  
20 investment of money in the fund shall be credited to the General Fund.  
21 Beginning July 1, 2027, any investment earnings from investment of money  
22 in the Surface Water Irrigation Infrastructure Fund shall be credited to  
23 the fund.

24 **Sec. 132.** Section 48-1,116, Reissue Revised Statutes of Nebraska, is  
25 amended to read:

26 48-1,116 The Compensation Court Cash Fund is hereby created. The  
27 fund shall be used to aid in providing for the expense of administering  
28 the Nebraska Workers' Compensation Act and the payment of the salaries  
29 and expenses of the personnel of the Nebraska Workers' Compensation  
30 Court.

31 All fees received pursuant to sections 48-120, 48-120.02, 48-138,

1 48-139, 48-145.04, and 48-165 shall be remitted to the State Treasurer  
2 for credit to the Compensation Court Cash Fund. The fund shall also  
3 consist of amounts credited to the fund pursuant to sections 48-1,113,  
4 48-1,114, and 77-912. The State Treasurer may receive and credit to the  
5 fund any money which may at any time be contributed to the state or the  
6 fund by the federal government or any agency thereof to which the state  
7 may be or become entitled under any act of Congress or otherwise by  
8 reason of any payment made from the fund.

9 Transfers may be made from the fund to the General Fund at the  
10 direction of the Legislature until June 30, 2026. Any money in the  
11 Compensation Court Cash Fund fund available for investment shall be  
12 invested by the state investment officer pursuant to the Nebraska Capital  
13 Expansion Act and the Nebraska State Funds Investment Act.

14 **Sec. 133.** Section 48-3405, Reissue Revised Statutes of Nebraska, is  
15 amended to read:

16 48-3405 (1) The Sector Partnership Program Fund is created. The fund  
17 shall be administered by the Department of Labor. The fund shall be used  
18 to pursue sector partnership activities, including, but not limited to,  
19 labor availability and skills gap studies by the Department of Labor and  
20 the Department of Economic Development pursuant to the Sector Partnership  
21 Program Act. The fund may also be used for administrative costs of the  
22 Department of Labor and the Department of Economic Development associated  
23 with sector partnership activities.

24 (2) The fund shall consist of such money as is: (a) Transferred to  
25 the fund from the Job Training Cash Fund and the Nebraska Training and  
26 Support Cash Fund; (b) otherwise appropriated to the fund by the  
27 Legislature; (c) donated as gifts, bequests, or other contributions to  
28 the fund from public or private entities; and (d) made available by any  
29 department or agency of the United States if so directed by such  
30 department or agency. Transfers may be made from the Sector Partnership  
31 Program Fund to the General Fund at the direction of the Legislature. Any

1 money in the Sector Partnership Program Fund fund available for  
2 investment shall be invested by the state investment officer pursuant to  
3 the Nebraska Capital Expansion Act and the Nebraska State Funds  
4 Investment Act.

5 **Sec. 134.** Section 50-501, Reissue Revised Statutes of Nebraska, is  
6 amended to read:

7 50-501 (1) The Bioscience Steering Committee is created. The  
8 committee shall consist of the chairperson of the Revenue Committee of  
9 the Legislature or his or her designee, the chairperson of the  
10 Appropriations Committee or his or her designee, and three members of the  
11 Legislature selected by the Executive Board of the Legislative Council.  
12 The executive board shall appoint a chairperson and vice-chairperson of  
13 the committee.

14 (2) The committee shall conduct a study to measure the impact of the  
15 bioscience economy in Nebraska and prepare a strategic plan for growing  
16 the bioscience economy in Nebraska. The strategic plan shall report on  
17 any progress or remaining work since the last study conducted on the  
18 bioscience industry. The strategic plan shall further propose strategies  
19 for developing the bioscience economy and shall include, but not be  
20 limited to, strategies to (a) stimulate job growth in the fields of  
21 science, technology, and engineering throughout Nebraska, (b) encourage  
22 individuals and organizations engaged in the biotechnology businesses to  
23 locate and expand in Nebraska, (c) capture and commercialize technology  
24 that is discovered and developed in Nebraska, (d) grow Nebraska's  
25 investment capital market and incentivize investment in life science  
26 start-up companies, and (e) develop Nebraska's biotechnology workforce in  
27 cooperation with higher education institutions. The strategic plan shall  
28 estimate the wealth and number of jobs generated from expanding the  
29 bioscience economy.

30 (3) The committee, in consultation with the executive board, shall  
31 commission a nonprofit corporation to provide research, analysis, and

1 recommendations to the committee for the development of the study and  
2 strategic plan. The nonprofit corporation shall be incorporated pursuant  
3 to the Nebraska Nonprofit Corporation Act, shall be organized exclusively  
4 for nonprofit purposes within the meaning of section 501(c)(6) of the  
5 Internal Revenue Code as defined in section 49-801.01, shall be engaged  
6 in activities to facilitate and promote the growth of life sciences  
7 within Nebraska, and shall be dedicated to the development and growth of  
8 the bioscience economy.

9 (4) The committee shall prepare and present electronically to the  
10 Legislature a statewide strategic plan for the bioscience economy during  
11 the One Hundred Fifth Legislature, First Session, for consideration by  
12 the Legislature.

13 (5)(a) The Biotechnology Development Cash Fund is created. The money  
14 in the fund shall be used to commission the nonprofit corporation and  
15 provide access to resources necessary for developing the study and  
16 strategic plan.

17 (b) The fund may receive gifts, bequests, grants, or other  
18 contributions or donations from public or private entities. Transfers may  
19 be made from the fund to the General Fund at the direction of the  
20 Legislature. Any money in the Biotechnology Development Cash Fund fund  
21 available for investment shall be invested by the state investment  
22 officer pursuant to the Nebraska Capital Expansion Act and the Nebraska  
23 State Funds Investment Act.

24 (c) The Biotechnology Development Cash Fund terminates July 1, 2026.

25 **Sec. 135.** Section 55-901, Revised Statutes Cumulative Supplement,  
26 2024, is amended to read:

27 55-901 (1) The Military Installation Development and Support Fund is  
28 created. The fund shall be used to contribute to construction,  
29 development, or support for any military installation, located in  
30 Nebraska, for purposes of improving mission retention and recruitment;  
31 supporting the morale, health, and mental wellness of military members



1 and families; and growing the economic impact of military installations  
2 in Nebraska. The Department of Veterans' Affairs shall administer the  
3 fund. The fund shall consist of transfers authorized by the Legislature  
4 and any gifts, grants, or bequests from any source, including federal,  
5 state, public, and private sources, for such purposes. Transfers may be  
6 made from the fund to the Site and Building Development Fund at the  
7 direction of the Legislature. Any money in the Military Installation  
8 Development and Support Fund ~~fund~~ available for investment shall be  
9 invested by the state investment officer pursuant to the Nebraska Capital  
10 Expansion Act and the Nebraska State Funds Investment Act. Beginning  
11 October 1, 2024, any investment earnings from investment of money in the  
12 fund shall be credited to the General Fund.

13 (2) The Military Installation Development and Support Fund may be  
14 used for any project that directly supports any military installation  
15 located in Nebraska.

16 (3) The Department of Veterans' Affairs shall require a match of  
17 public or private funding in an amount equal to or greater than one-half  
18 of the total cost of any project described in subsection (2) of this  
19 section prior to authorizing an expenditure from the fund.

20 (4) For purposes of this section, military installation means a  
21 base, camp, post, station, yard, center, armory, or other activity under  
22 the jurisdiction of the United States Department of Defense or the  
23 Nebraska Military Department.

24 **Sec. 136.** Section 57-1411, Reissue Revised Statutes of Nebraska, is  
25 amended to read:

26 57-1411 The Public Service Commission Pipeline Regulation Fund is  
27 created. The fund shall be administered by the commission. The fund shall  
28 be used by the commission to carry out the Major Oil Pipeline Siting Act.  
29 Transfers may be made from the fund to the General Fund at the direction  
30 of the Legislature. Any money in the Public Service Commission Pipeline  
31 Regulation Fund ~~fund~~ available for investment shall be invested by the

1 state investment officer pursuant to the Nebraska Capital Expansion Act  
2 and the Nebraska State Funds Investment Act.

3 **Sec. 137.** Section 60-3,201, Reissue Revised Statutes of Nebraska, is  
4 amended to read:

5 60-3,201 There is hereby created the Motor Carrier Division Cash  
6 Fund. Such fund shall be used by the Division of Motor Carrier Services  
7 of the department to carry out the operations of the division including  
8 the administration of titling and registering vehicles in  
9 interjurisdiction commerce and its duties pursuant to section 66-1415.  
10 Transfers may be made from the fund to the General Fund at the direction  
11 of the Legislature. Any money in the Motor Carrier Division Cash Fund  
12 fund available for investment shall be invested by the state investment  
13 officer pursuant to the Nebraska Capital Expansion Act and the Nebraska  
14 State Funds Investment Act.

15 **Sec. 138.** Section 60-3,201.01, Revised Statutes Cumulative  
16 Supplement, 2024, is amended to read:

17 60-3,201.01 (1) The Department of Motor Vehicles shall build and  
18 maintain a new motor carrier services system for processing the issuance  
19 of vehicle registrations pursuant to section 60-3,198 and the assessment  
20 of the motor fuel tax under the International Fuel Tax Agreement Act. The  
21 Director of Motor Vehicles shall designate an implementation date for the  
22 new system which date is on or before July 1, 2025.

23 (2) The Motor Carrier Services System Replacement and Maintenance  
24 Fund is created. The fund shall consist of amounts credited under section  
25 60-3,202. The fund shall be used for the building, implementation, and  
26 maintenance of a new motor carrier services system for processing the  
27 issuance of vehicle registrations pursuant to section 60-3,198 and the  
28 assessment of the motor fuel tax under the International Fuel Tax  
29 Agreement Act. Transfers may be made from the fund to the General Fund or  
30 the Department of Motor Vehicles Cash Fund at the direction of the  
31 Legislature.

1           (3) Any money in the Motor Carrier Services System Replacement and  
2 Maintenance Fund available for investment shall be invested by the state  
3 investment officer pursuant to the Nebraska Capital Expansion Act and the  
4 Nebraska State Funds Investment Act. Beginning October 1, 2024, any  
5 investment earnings from investment of money in the fund shall be  
6 credited to the General Fund.

7           **Sec. 139.** Section 60-1505, Revised Statutes Cumulative Supplement,  
8 2024, is amended to read:

9           60-1505 The Vehicle Title and Registration System Replacement and  
10 Maintenance Cash Fund is hereby created. The fund shall be administered  
11 by the Department of Motor Vehicles. Revenue credited to the fund shall  
12 include fees collected by the department from participation in any  
13 multistate electronic data security program, except as otherwise  
14 specifically provided by law, and funds transferred as provided in  
15 section 60-3,186. The fund shall be used by the department to pay for  
16 costs associated with the acquisition, implementation, maintenance,  
17 support, upgrades, and replacement of the Vehicle Title and Registration  
18 System. Transfers may be made from the fund to the General Fund at the  
19 direction of the Legislature. Any money in the Vehicle Title and  
20 Registration System Replacement and Maintenance Cash Fund ~~fund~~ available  
21 for investment shall be invested by the state investment officer pursuant  
22 to the Nebraska Capital Expansion Act and the Nebraska State Funds  
23 Investment Act. Beginning October 1, 2024, any investment earnings from  
24 investment of money in the fund shall be credited to the General Fund.

25           **Sec. 140.** Section 60-1513, Revised Statutes Cumulative Supplement,  
26 2024, is amended to read:

27           60-1513 The Department of Motor Vehicles Cash Fund is hereby  
28 created. The fund shall be administered by the Director of Motor  
29 Vehicles. In addition to money credited or remitted to the fund, the fund  
30 may also receive reimbursement from counties. The fund shall be used by  
31 the Department of Motor Vehicles to carry out its duties as deemed

1 necessary by the Director of Motor Vehicles, except that transfers from  
2 the fund to the General Fund, the Operator's License Services System  
3 Replacement and Maintenance Fund, or the Vehicle Title and Registration  
4 System Replacement and Maintenance Cash Fund may be made at the direction  
5 of the Legislature. Any money in the Department of Motor Vehicles Cash  
6 Fund available for investment shall be invested by the state investment  
7 officer pursuant to the Nebraska Capital Expansion Act and the Nebraska  
8 State Funds Investment Act. Beginning October 1, 2024, any investment  
9 earnings from investment of money in the fund shall be credited to the  
10 General Fund.

11 The State Treasurer shall transfer five million three hundred  
12 twenty-five thousand dollars from the Department of Motor Vehicles Cash  
13 Fund to the Vehicle Title and Registration System Replacement and  
14 Maintenance Cash Fund on or before June 30, 2017, as directed by the  
15 budget administrator of the budget division of the Department of  
16 Administrative Services.

17 **Sec. 141.** Section 61-218, Revised Statutes Cumulative Supplement,  
18 2024, is amended to read:

19 61-218 (1) The Water Resources Cash Fund is created. The fund shall  
20 be administered by the Department of Natural Resources. Any money in the  
21 fund available for investment shall be invested by the state investment  
22 officer pursuant to the Nebraska Capital Expansion Act and the Nebraska  
23 State Funds Investment Act.

24 (2) The State Treasurer shall credit to the fund such money as is  
25 (a) transferred to the fund by the Legislature, (b) paid to the state as  
26 fees, deposits, payments, and repayments relating to the fund, both  
27 principal and interest, (c) donated as gifts, bequests, or other  
28 contributions to such fund from public or private entities, (d) made  
29 available by any department or agency of the United States if so directed  
30 by such department or agency, (e) transferred ~~allocated~~ pursuant to  
31 section 81-15,175, and (f) received by the state for settlement of claims

1 relating to interstate river compacts or decrees.

2 (3)(a) The fund shall be expended by the department in any area that  
3 has adopted an integrated management plan as provided in section 46-715.

4 (b) The fund shall be used in any such area:

5 (i) To aid management actions taken to reduce consumptive uses of  
6 water;

7 (ii) To enhance streamflows or ground water recharge;

8 (iii) For any other activity deemed necessary by the department in  
9 the development and implementation of an integrated management plan;

10 (iv) For purposes of the Resilient Soils and Water Quality Act; or

11 (v) For purposes of projects or proposals described in the grant  
12 application as set forth in subdivision (2)(h) of section 81-15,175.

13 (c) To the extent funds are not expended pursuant to subdivision (b)  
14 of this subsection, the department may conduct a statewide assessment of  
15 short-term and long-term water management activities and funding needs to  
16 meet statutory requirements in sections 46-713 to 46-718 and 46-739 and  
17 any requirements of an interstate compact or decree or formal state  
18 contract or agreement.

19 (d) The fund shall not be used to pay for administrative expenses or  
20 any salaries for any political subdivision.

21 (4) It is the intent of the Legislature that three million three  
22 hundred thousand dollars be transferred each fiscal year from the General  
23 Fund to the Water Resources Cash Fund for FY2011-12 through FY2022-23,  
24 except that for FY2012-13 it is the intent of the Legislature that four  
25 million seven hundred thousand dollars be transferred from the General  
26 Fund to the Water Resources Cash Fund. It is the intent of the  
27 Legislature that the State Treasurer credit any money received from any  
28 Republican River Compact settlement to the Water Resources Cash Fund in  
29 the fiscal year in which it is received.

30 (5)(a) Expenditures from the Water Resources Cash Fund may be made  
31 to natural resources districts eligible under subsection (3) of this

1 section for activities to either achieve a sustainable balance of  
2 consumptive water uses or assure compliance with an interstate compact or  
3 decree or a formal state contract or agreement and shall require a match  
4 of local funding in an amount equal to or greater than forty percent of  
5 the total cost of carrying out the eligible activity. The department  
6 shall, no later than August 1 of each year, beginning in 2007, determine  
7 the amount of funding that will be made available to natural resources  
8 districts from the Water Resources Cash Fund and notify natural resources  
9 districts of this determination. The department shall adopt and  
10 promulgate rules and regulations governing application for and use of the  
11 Water Resources Cash Fund by natural resources districts. Such rules and  
12 regulations shall, at a minimum, include the following components:

13 (i) Require an explanation of how the planned activity will achieve  
14 a sustainable balance of consumptive water uses or will assure compliance  
15 with an interstate compact or decree or a formal state contract or  
16 agreement as required by section 46-715 and the controls, rules, and  
17 regulations designed to carry out the activity; and

18 (ii) A schedule of implementation of the activity or its components,  
19 including the local match as set forth in subdivision (5)(a) of this  
20 section.

21 (b) Any natural resources district that fails to implement and  
22 enforce its controls, rules, and regulations as required by section  
23 46-715 shall not be eligible for funding from the Water Resources Cash  
24 Fund until it is determined by the department that compliance with the  
25 provisions required by section 46-715 has been established.

26 (6) The Department of Natural Resources shall submit electronically  
27 an annual report to the Legislature no later than October 1 of each year,  
28 beginning in the year 2007, that shall detail the use of the Water  
29 Resources Cash Fund in the previous year. The report shall provide:

30 (a) Details regarding the use and cost of activities carried out by  
31 the department; and

1 (b) Details regarding the use and cost of activities carried out by  
2 each natural resources district that received funds from the Water  
3 Resources Cash Fund.

4 (7)(a) Prior to the application deadline for fiscal year 2011-12,  
5 the Department of Natural Resources shall apply for a grant of nine  
6 million nine hundred thousand dollars from the Nebraska Environmental  
7 Trust Fund, to be paid out in three annual installments of three million  
8 three hundred thousand dollars. The purposes listed in the grant  
9 application shall be consistent with the uses of the Water Resources Cash  
10 Fund provided in this section and shall be used to aid management actions  
11 taken to reduce consumptive uses of water, to enhance streamflows, to  
12 recharge ground water, or to support wildlife habitat in any river basin  
13 determined to be fully appropriated pursuant to section 46-714 or  
14 designated as overappropriated pursuant to section 46-713.

15 (b) If the application is granted, funds received from such grant  
16 shall be remitted to the State Treasurer for credit to the Water  
17 Resources Cash Fund for the purpose of supporting the projects set forth  
18 in the grant application. The department shall include in its grant  
19 application documentation that the Legislature has authorized a transfer  
20 of three million three hundred thousand dollars from the General Fund  
21 into the Water Resources Cash Fund for each of fiscal years 2011-12 and  
22 2012-13 and has stated its intent to transfer three million three hundred  
23 thousand dollars to the Water Resources Cash Fund for fiscal year  
24 2013-14.

25 (c) It is the intent of the Legislature that the department apply  
26 for an additional three-year grant that would begin in fiscal year  
27 2014-15, an additional three-year grant from the Nebraska Environmental  
28 Trust Fund that would begin in fiscal year 2017-18, and an additional  
29 three-year grant from the Nebraska Environmental Trust Fund that would  
30 begin in fiscal year 2020-21 if the criteria established in subsection  
31 (4) of section 81-15,175 are achieved.

1           (8) The department shall establish a subaccount within the Water  
2 Resources Cash Fund for the accounting of all money received as a grant  
3 from the Nebraska Environmental Trust Fund as the result of an  
4 application made pursuant to subsection (7) of this section. ~~At the end~~  
5 ~~of each calendar month, the department shall calculate the amount of~~  
6 ~~interest earnings accruing to the subaccount and shall notify the State~~  
7 ~~Treasurer who shall then transfer a like amount from the Water Resources~~  
8 ~~Cash Fund to the Nebraska Environmental Trust Fund.~~

9           (9) Any funds transferred from the Nebraska Environmental Trust Fund  
10 to the Water Resources Cash Fund shall be placed within the subaccount  
11 created under subsection (8) of this section and expended in accordance  
12 with section 81-15,168.

13           (10) The State Treasurer shall transfer one million dollars from the  
14 Water Resources Cash Fund to the Nitrogen Reduction Incentive Cash Fund  
15 as soon as administratively possible after July 19, 2024, but before June  
16 30, 2025, on such dates and in such amounts as directed by the budget  
17 administrator of the budget division of the Department of Administrative  
18 Services.

19           **Sec. 142.** Section 61-222, Revised Statutes Cumulative Supplement,  
20 2024, is amended to read:

21           61-222 The Water Sustainability Fund is created in the Department of  
22 Natural Resources. The fund shall be used in accordance with the  
23 provisions established in sections 2-1506 to 2-1513 and for costs  
24 directly related to the administration of the fund. The Legislature shall  
25 not appropriate or transfer money from the Water Sustainability Fund for  
26 any other purpose, except that transfers may be made from the Water  
27 Sustainability Fund to the Department of Natural Resources Cash Fund and  
28 as a one-time transfer to the General Fund as described in this section.

29           The Water Sustainability Fund shall consist of money transferred to  
30 the fund by the Legislature, other funds as appropriated by the  
31 Legislature, and money donated as gifts, bequests, or other contributions



1 from public or private entities. Funds made available by any department  
2 or agency of the United States may also be credited to the fund if so  
3 directed by such department or agency. Any money in the fund available  
4 for investment shall be invested by the state investment officer pursuant  
5 to the Nebraska Capital Expansion Act and the Nebraska State Funds  
6 Investment Act. Prior to October 1, 2024, investment earnings from  
7 investment of money in the fund shall be credited to the fund. Beginning  
8 October 1, 2024, any investment earnings from investment of money in the  
9 fund shall be credited to the General Fund.

10 It is the intent of the Legislature that twenty-one million dollars  
11 be transferred from the General Fund to the Water Sustainability Fund in  
12 fiscal year 2014-15 and that eleven million dollars be transferred from  
13 the General Fund to the Water Sustainability Fund each fiscal year  
14 beginning in fiscal year 2015-16.

15 The Department of Administrative Services shall establish a  
16 subaccount within the Water Sustainability Fund for the accounting of any  
17 money transferred to the fund from the Nebraska Environmental Trust Fund.  
18 Any money transferred from the Nebraska Environmental Trust Fund to the  
19 Water Sustainability Fund shall be expended in accordance with section  
20 81-15,168.

21 ~~The State Treasurer shall transfer one hundred seventy-five thousand~~  
22 ~~dollars from the Water Sustainability Fund to the Department of Natural~~  
23 ~~Resources Cash Fund on or before June 30, 2021, on such dates and in such~~  
24 ~~amounts as directed by the budget administrator of the budget division of~~  
25 ~~the Department of Administrative Services.~~

26 ~~The State Treasurer shall transfer four hundred twenty-five thousand~~  
27 ~~dollars from the Water Sustainability Fund to the Department of Natural~~  
28 ~~Resources Cash Fund on or before June 30, 2021, on such dates and in such~~  
29 ~~amounts as directed by the budget administrator of the budget division of~~  
30 ~~the Department of Administrative Services.~~

31 ~~The State Treasurer shall transfer five hundred thousand dollars~~

1 ~~from the Water Sustainability Fund to the General Fund on or before June~~  
2 ~~30, 2021, on such dates and in such amounts as directed by the budget~~  
3 ~~administrator of the budget division of the Department of Administrative~~  
4 ~~Services.~~

5 ~~The State Treasurer shall transfer four hundred seventy-five~~  
6 ~~thousand dollars from the Water Sustainability Fund to the Department of~~  
7 ~~Natural Resources Cash Fund on or before June 30, 2022, on such dates and~~  
8 ~~in such amounts as directed by the budget administrator of the budget~~  
9 ~~division of the Department of Administrative Services.~~

10 ~~The State Treasurer shall transfer four hundred seventy-five~~  
11 ~~thousand dollars from the Water Sustainability Fund to the Department of~~  
12 ~~Natural Resources Cash Fund on or before June 30, 2023, on such dates and~~  
13 ~~in such amounts as directed by the budget administrator of the budget~~  
14 ~~division of the Department of Administrative Services.~~

15 **Sec. 143.** Section 61-305, Revised Statutes Cumulative Supplement,  
16 2024, is amended to read:

17 61-305 (1) The Perkins County Canal Project Fund is created. The  
18 fund shall be administered by the Department of Natural Resources. The  
19 State Treasurer shall credit to the fund any money transferred by the  
20 Legislature and such grants, loans, donations, gifts, bequests, or other  
21 money received from any federal or state agency or public or private  
22 source for use by the department for the canal project. Any fees  
23 collected for water delivery may be credited to the fund. Any money in  
24 the Perkins County Canal Project Fund available for investment shall be  
25 invested by the state investment officer pursuant to the Nebraska Capital  
26 Expansion Act and the Nebraska State Funds Investment Act. Prior to July  
27 1, 2025, any Any investment earnings from investment of money in the  
28 Perkins County Canal Project Fund shall be credited to such fund, except  
29 that for fiscal years 2023-24 and , 2024-25, and 2025-26, such investment  
30 earnings shall be credited as provided in section 84-622. Beginning July  
31 1, 2025, any investment earnings from investment of money in the fund

1 shall be credited to the General Fund.

2 (2)(a) The department shall use the Perkins County Canal Project  
3 Fund to identify the optimal route and purchase land for and develop,  
4 construct, manage, and operate the Perkins County Canal as outlined by  
5 the South Platte River Compact and to contract with an independent firm  
6 for the purposes of completing a study of such canal. The study shall  
7 include, but may not be limited to, the following:

8 (i) Costs of completion of a canal and adjoining reservoirs as  
9 outlined in the South Platte River Compact;

10 (ii) A timeline for completion of a canal and adjoining reservoirs  
11 as outlined in the South Platte River Compact;

12 (iii) A cost-effectiveness study examining alternatives, including  
13 alternatives that may reduce environmental or financial impacts; and

14 (iv) The impacts of the canal on drinking water supplies for the  
15 cities of Lincoln and Omaha.

16 (b) The department shall provide the findings of such study  
17 electronically to the Clerk of the Legislature and present the findings  
18 at a public hearing held by the Appropriations Committee of the  
19 Legislature on or before December 31, 2022.

20 **Sec. 144.** Section 61-405, Revised Statutes Cumulative Supplement,  
21 2024, is amended to read:

22 61-405 (1) The Jobs and Economic Development Initiative Fund is  
23 created. The fund shall be administered by the Department of Natural  
24 Resources. The State Treasurer shall credit to the fund any money  
25 transferred to the fund by the Legislature and such donations, gifts,  
26 bequests, or other money received from any federal or state agency or  
27 public or private source. The fund shall be used for water and  
28 recreational projects pursuant to the Jobs and Economic Development  
29 Initiative Act. Transfers may be made from the fund to the General Fund,  
30 the Cash Reserve Fund, or the Roads Operations Cash Fund at the direction  
31 of the Legislature. Any money in the Jobs and Economic Development

1 Initiative Fund available for investment shall be invested by the state  
2 investment officer pursuant to the Nebraska Capital Expansion Act and the  
3 Nebraska State Funds Investment Act. Prior to October 1, 2024, any  
4 investment earnings from investment of money in the fund shall be  
5 credited to the fund. Beginning October 1, 2024, any investment earnings  
6 from investment of money in the fund shall be credited to the General  
7 Fund.

8 (2) An amount, not to exceed twenty million dollars, shall be  
9 available for site selection costs, feasibility and public water supply  
10 studies, and flood mitigation costs of the Department of Natural  
11 Resources related to any projects pursuant to the Jobs and Economic  
12 Development Initiative Act. The Department of Natural Resources shall, in  
13 cooperation with impacted communities, including, but not limited to, any  
14 city of the primary class and metropolitan utilities district, contract  
15 with an independent consultant to conduct a study on the consequences of  
16 any lake located in the Lower Platte River Basin to the public water  
17 supply of such communities. Such study shall consider all aspects of  
18 water quality, water quantity, and water infrastructure, and any other  
19 issues necessary to protect the public water supply, including the impact  
20 to future water supply opportunities to the impacted communities.

21 (3) No funds shall be expended for any project, other than those  
22 enumerated in subsection (2) of this section, from the Jobs and Economic  
23 Development Initiative Fund unless the Director of Natural Resources  
24 certifies to the budget administrator of the budget division of the  
25 Department of Administrative Services that the Department of Natural  
26 Resources has conducted any environmental, hydrological, or other  
27 feasibility studies the director deems necessary to establish the  
28 feasibility of any projects pursuant to the Jobs and Economic Development  
29 Initiative Act and that, based on the results of such studies, the  
30 director has deemed the projects feasible.

31 **Sec. 145.** Section 66-2308, Revised Statutes Cumulative Supplement,

1 2024, is amended to read:

2 66-2308 (1) The Nuclear and Hydrogen Development Fund is created.  
3 The department shall administer the fund to provide per diems and travel  
4 and lodging reimbursement to members of the work group as provided under  
5 section 66-2305. The fund shall consist of money transferred by the  
6 Legislature. Transfers may be made from the fund to the General Fund at  
7 the direction of the Legislature ~~The State Treasurer shall transfer two~~  
8 ~~hundred thousand dollars to the fund from the General Fund as soon as~~  
9 ~~administratively possible after May 27, 2023.~~

10 (2) The Nuclear and Hydrogen Development Fund terminates on July 31,  
11 2028, and the State Treasurer shall transfer any money in the fund on  
12 such date to the General Fund.

13 **Sec. 146.** Section 68-1010, Revised Statutes Cumulative Supplement,  
14 2024, is amended to read:

15 68-1010 (1) The Department of Health and Human Services shall  
16 contract with, or provide a grant to, an eligible entity to implement a  
17 pilot program to facilitate the transfer of patients with complex health  
18 needs from eligible acute care hospitals to appropriate post-acute care  
19 settings, including facilities that provide skilled nursing or long-term  
20 care.

21 (2) The purposes of the pilot program are to ensure that:

22 (a) Patients with complex health needs are able to access timely  
23 transition from an acute care hospital to a post-acute care setting;

24 (b) Patients receive the appropriate type of care at the appropriate  
25 time to best meet their needs; and

26 (c) Acute-care hospitals have available capacity to meet the needs  
27 of patients.

28 (3) For purposes of this section:

29 (a) Eligible acute care hospital means a facility that is not  
30 designated as a critical access hospital by the federal Centers for  
31 Medicare and Medicaid Services and must satisfactorily demonstrate to the

1 eligible entity that it has reached or exceeded eighty percent of  
2 available staffed capacity for adult intensive-care-unit beds and acute  
3 care inpatient medical-surgical beds;

4 (b) Eligible entity means a nonprofit statewide association whose  
5 members include eligible acute care hospitals; and

6 (c) Patient means a person who is medically stable and who the  
7 provider believes, with a reasonable medical probability and in  
8 accordance with recognized medical standards, is safe to be discharged or  
9 transferred and is not expected to have his or her condition negatively  
10 impacted during, or as a result of, the discharge or transfer.

11 (4) The eligible entity responsible for developing the pilot program  
12 shall:

13 (a) Determine criteria to define patients with complex health needs;

14 (b) Develop a process for eligible acute care hospitals to determine  
15 capacity and the manner and frequency of reporting changes in capacity;

16 (c) Develop a process to ensure funding is utilized for the purposes  
17 described in this section and in compliance with all applicable state and  
18 federal laws;

19 (d) Include regular consultation with the department and  
20 representatives of acute care hospitals, skilled nursing facilities, and  
21 nursing facilities; and

22 (e) Include quarterly updates to the department.

23 (5) The pilot program may include direct payments to post-acute care  
24 facilities that support care to patients with complex health needs.

25 (6) Funding utilized under the pilot program shall comply with all  
26 medicaid and medicare reimbursement policies for skilled nursing  
27 facilities, nursing facilities, and swing-bed hospitals.

28 (7) It is the intent of the Legislature to appropriate one million  
29 dollars from the General Fund to carry out this section. No more than two  
30 and one-half percent of the contracted amount shall be used to administer  
31 the pilot program.

1       (8) The pilot program terminates on June 30, 2025. This section  
2       terminates on June 30, 2025.

3       **Sec. 147.** Section 69-1317, Revised Statutes Cumulative Supplement,  
4       2024, is amended to read:

5       69-1317 (a)(1)(i) ~~(a)(1)~~ Except as otherwise provided in this  
6       subdivision, all funds received under the Uniform Disposition of  
7       Unclaimed Property Act, including the proceeds from the sale of abandoned  
8       property under section 69-1316, shall be deposited by the State Treasurer  
9       into the Unclaimed Property Trust Fund from which he or she shall make  
10      prompt payment of claims allowed pursuant to the act and payment of any  
11      expenses related to unclaimed property. All funds received under section  
12      69-1307.05 shall be deposited by the State Treasurer into the Unclaimed  
13      Property Trust Fund from which he or she shall make prompt payment of  
14      claims regarding such funds allowed pursuant to the act. Transfers from  
15      the Unclaimed Property Trust Fund to the General Fund may be made at the  
16      direction of the Legislature. Before making the deposit he or she shall  
17      record the name and last-known address of each person appearing from the  
18      holders' reports to be entitled to the abandoned property, the name and  
19      last-known address of each insured person or annuitant, and with respect  
20      to each policy or contract listed in the report of a life insurance  
21      corporation, its number, the name of the corporation, and the amount due.  
22      The record shall be available for public inspection during business  
23      hours. The separate life insurance corporation demutualization trust fund  
24      terminates on March 13, 2019, and the State Treasurer shall transfer any  
25      money in the fund on such date to the Unclaimed Property Trust Fund.

26      (ii) The record shall not be subject to public inspection or  
27      available for copying, reproduction, or scrutiny by commercial or  
28      professional locators of property presumed abandoned who charge any  
29      service or finders' fee until twenty-four months after the names from the  
30      holders' reports have been published or officially disclosed. Records  
31      concerning the social security number, date of birth, and last-known

1 address of an owner shall be treated as confidential and subject to the  
2 same confidentiality as tax return information held by the Department of  
3 Revenue, except that the Auditor of Public Accounts shall have  
4 unrestricted access to such records.

5 (iii) A professional finders' fee shall be limited to ten percent of  
6 the total dollar amount of the property presumed abandoned. To claim any  
7 such fee, the finder shall disclose to the owner the nature, location,  
8 and value of the property, provide notice of when such property was  
9 reported to the State Treasurer, and provide notice that the property may  
10 be claimed by the owner from the State Treasurer free of charge. To claim  
11 any such fee if the property has not yet been abandoned, the finder shall  
12 disclose to the owner the nature, location, and value of the property,  
13 provide notice of when such property will be reported to the State  
14 Treasurer, if known, and provide notice that, upon receipt of the  
15 property by the State Treasurer, such property may be claimed by the  
16 owner from the State Treasurer free of charge.

17 (2)(i) ~~(2)~~ The unclaimed property records of the State Treasurer,  
18 the unclaimed property reports of holders, and the information derived by  
19 an unclaimed property examination or audit of the records of a person or  
20 otherwise obtained by or communicated to the State Treasurer may be  
21 withheld from the public. Any record or information that may be withheld  
22 under the laws of this state or of the United States when in the  
23 possession of such a person may be withheld when revealed or delivered to  
24 the State Treasurer. Any record or information that is withheld under any  
25 law of another state when in the possession of that other state may be  
26 withheld when revealed or delivered by the other state to the State  
27 Treasurer.

28 (ii) Information withheld from the general public concerning any  
29 aspect of unclaimed property shall only be disclosed to an apparent owner  
30 of the property or to the escheat, unclaimed, or abandoned property  
31 administrators or officials of another state if that other state accords



1 substantially reciprocal privileges to the State Treasurer.

2 (b)(1) (b) On or before November 1 of each year prior to 2026, the  
3 State Treasurer shall transfer distribute any balance in excess of one  
4 million dollars from the Unclaimed Property Trust Fund to the permanent  
5 school fund.

6 (2) On or before November 1 of each year beginning in 2026 through  
7 2035, the State Treasurer shall transfer any balance in excess of one  
8 million dollars from the Unclaimed Property Trust Fund as follows:

9 (i) The first one million dollars to the Capitol Restoration Cash  
10 Fund; and

11 (ii) Any remaining balance to the permanent school fund.

12 (3) On or before November 1 of each year beginning in 2036, the  
13 State Treasurer shall transfer any balance in excess of one million  
14 dollars from the Unclaimed Property Trust Fund to the permanent school  
15 fund.

16 (c) Before making any deposit to the credit of the permanent school  
17 fund, the Capitol Restoration Cash Fund, or the General Fund, the State  
18 Treasurer may deduct any costs related to unclaimed property and place  
19 such funds in the Unclaimed Property Cash Fund.

20 (d) The Unclaimed Property Cash Fund which is hereby created.  
21 Transfers from the fund to the General Fund may be made at the direction  
22 of the Legislature. Any money in the Unclaimed Property Cash Fund  
23 available for investment shall be invested by the state investment  
24 officer pursuant to the Nebraska Capital Expansion Act and the Nebraska  
25 State Funds Investment Act.

26 **Sec. 148.** Section 71-5328, Revised Statutes Cumulative Supplement,  
27 2024, is amended to read:

28 71-5328 (1) For purposes of this section:

29 (a) Department means the Department of Environment and Energy;

30 (b) Metropolitan utilities district means a district created  
31 pursuant to section 14-2101; and

1 (c) Qualified labor training organization means any job training  
2 service provider headquartered in the State of Nebraska with a  
3 demonstrated history of providing workforce training relevant to the  
4 skilled labor necessary for the removal and replacement of lead service  
5 lines.

6 (2) The Lead Service Line Cash Fund is created. The fund shall be  
7 administered by the department. The fund shall consist of funds  
8 transferred by the Legislature. The fund shall be used for grants under  
9 subsection (3) subsections (3) and (4) of this section. Transfers may be  
10 made from the fund to the General Fund at the direction of the  
11 Legislature. Any money in the Lead Service Line Cash Fund fund available  
12 for investment shall be invested by the state investment officer pursuant  
13 to the Nebraska Capital Expansion Act and the Nebraska State Funds  
14 Investment Act.

15 ~~(3) The department shall utilize not more than twenty percent of the~~  
16 ~~money in the Lead Service Line Cash Fund for the purpose of providing~~  
17 ~~grants to qualified labor training organizations for the following:~~

18 ~~(a) Infrastructure expenditures necessary to establish a lead~~  
19 ~~service line training facility or for any expenditures necessary to~~  
20 ~~establish a lead service line training program; or~~

21 ~~(b) Labor training or any educational programming expenditures~~  
22 ~~necessary to provide the proper trade skills necessary for laborers and~~  
23 ~~plumbers to replace lead service lines.~~

24 (3) (4) The department shall utilize all ~~remaining~~ money in the Lead  
25 Service Line Cash Fund for the purpose of providing grants to  
26 metropolitan utilities districts for the following:

27 (a) Removing and replacing lead service lines;

28 (b) Repaying debt incurred for any loan received by the metropolitan  
29 utilities district for the purpose of replacing lead service lines,  
30 including any loan or loans under the federal Drinking Water State  
31 Revolving Fund or any other loan incurred specifically for the purpose of

1 removing lead service lines;

2 (c) Providing information to residents on the benefits of removing  
3 lead service lines;

4 (d) Performing necessary construction, assessment, mapping, or any  
5 other labor, management, or contracted services required for and  
6 associated with removing and replacing lead service lines; or

7 (e) Acquiring any equipment, materials, or supplies necessary to  
8 replace lead service lines.

9 (4) ~~(5)~~ The department may adopt and promulgate rules and  
10 regulations to carry out this section.

11 **Sec. 149.** Section 71-7608, Reissue Revised Statutes of Nebraska, is  
12 amended to read:

13 71-7608 (1) The Nebraska Tobacco Settlement Trust Fund is created.  
14 The fund shall include any settlement payments or other revenue received  
15 by the State of Nebraska in connection with any tobacco-related  
16 litigation to which the State of Nebraska is a party. The Department of  
17 Health and Human Services shall remit such revenue to the State Treasurer  
18 for credit to the fund.

19 (2) Subject to the terms and conditions of such litigation, money  
20 from the Nebraska Tobacco Settlement Trust Fund shall be transferred to  
21 the Nebraska Health Care Cash Fund as provided in section 71-7611 or,  
22 until June 30, 2027, to the Nebraska Transformational Project Fund.

23 (3) Any money in the Nebraska Tobacco Settlement Trust Fund  
24 available for investment shall be invested by the state investment  
25 officer pursuant to the Nebraska Capital Expansion Act and the Nebraska  
26 State Funds Investment Act.

27 **Sec. 150.** Section 71-7611, Revised Statutes Cumulative Supplement,  
28 2024, is amended to read:

29 71-7611 (1) The Nebraska Health Care Cash Fund is created. The State  
30 Treasurer shall transfer (a) sixty million three hundred thousand dollars  
31 on or before July 15, 2014, (b) sixty million three hundred fifty

1 thousand dollars on or before July 15, 2015, (c) sixty million three  
2 hundred fifty thousand dollars on or before July 15, 2016, (d) sixty  
3 million seven hundred thousand dollars on or before July 15, 2017, (e)  
4 five hundred thousand dollars on or before May 15, 2018, (f) sixty-one  
5 million six hundred thousand dollars on or before July 15, 2018, (g)  
6 sixty-two million dollars on or before July 15, 2019, (h) sixty-one  
7 million four hundred fifty thousand dollars on or before July 15, 2020,  
8 (i) sixty-six million two hundred thousand dollars on or before July 15,  
9 2022, (j) fifty-six million seven hundred thousand dollars on or before  
10 July 15, 2023, (k) fifty-four million dollars on or before July 15, 2024,  
11 ~~and (l) fifty-nine fifty-four million one hundred fifty thousand dollars~~  
12 ~~on or before July 1, 2025, and (m) sixty million one hundred fifty~~  
13 ~~thousand dollars on or before every July 15 thereafter from the Nebraska~~  
14 ~~Medicaid Intergovernmental Trust Fund and the Nebraska Tobacco Settlement~~  
15 ~~Trust Fund to the Nebraska Health Care Cash Fund, except that such amount~~  
16 ~~shall be reduced by the amount of the unobligated balance in the Nebraska~~  
17 ~~Health Care Cash Fund at the time the transfer is made. The state~~  
18 ~~investment officer shall advise the State Treasurer on the amounts to be~~  
19 ~~transferred first from the Nebraska Medicaid Intergovernmental Trust Fund~~  
20 ~~until the fund balance is depleted and from the Nebraska Tobacco~~  
21 ~~Settlement Trust Fund thereafter in order to sustain such transfers in~~  
22 ~~perpetuity. The state investment officer shall report electronically to~~  
23 ~~the Legislature on or before October 1 of every even-numbered year on the~~  
24 ~~sustainability of such transfers. The Nebraska Health Care Cash Fund~~  
25 ~~shall also include money received pursuant to section 77-2602. Except as~~  
26 ~~otherwise provided by law, no more than the amounts specified in this~~  
27 ~~subsection may be appropriated or transferred from the Nebraska Health~~  
28 ~~Care Cash Fund in any fiscal year.~~

29 ~~The State Treasurer shall transfer ten million dollars from the~~  
30 ~~Nebraska Medicaid Intergovernmental Trust Fund to the General Fund on~~  
31 ~~June 28, 2018, and June 28, 2019.~~

1        Except as otherwise provided in subsections (5) and (6) of this  
2        section, it is the intent of the Legislature that no additional programs  
3        are funded through the Nebraska Health Care Cash Fund until funding for  
4        all programs with an appropriation from the fund during FY2012-13 are  
5        restored to their FY2012-13 levels.

6        (2) Any money in the Nebraska Health Care Cash Fund available for  
7        investment shall be invested by the state investment officer pursuant to  
8        the Nebraska Capital Expansion Act and the Nebraska State Funds  
9        Investment Act.

10       (3) The University of Nebraska and postsecondary educational  
11       institutions having colleges of medicine in Nebraska and their affiliated  
12       research hospitals in Nebraska, as a condition of receiving any funds  
13       appropriated or transferred from the Nebraska Health Care Cash Fund,  
14       shall not discriminate against any person on the basis of sexual  
15       orientation.

16       ~~(4) It is the intent of the Legislature that the cost of the staff~~  
17       ~~and operating costs necessary to carry out the changes made by Laws 2018,~~  
18       ~~LB439, and not covered by fees or federal funds shall be funded from the~~  
19       ~~Nebraska Health Care Cash Fund for fiscal years 2018-19 and 2019-20.~~

20       ~~(5) It is the intent of the Legislature to fund the grants to be~~  
21       ~~awarded pursuant to section 75-1101 with the Nebraska Health Care Cash~~  
22       ~~Fund for FY2019-20 and FY2020-21.~~

23       (4) ~~(6)~~ The State Treasurer shall transfer fifteen million dollars  
24       from the Nebraska Health Care Cash Fund on or after July 1, 2022, but  
25       before June 30, 2023, to the Board of Regents of the University of  
26       Nebraska for the University of Nebraska Medical Center for pancreatic  
27       cancer research at the University of Nebraska Medical Center. Transfers  
28       from the Nebraska Health Care Cash Fund in this subsection shall be  
29       contingent upon receipt of any matching funds from private or other  
30       sources, up to fifteen million dollars, certified by the budget  
31       administrator of the budget division of the Department of Administrative

1 Services. Upon receipt of any matching funds certified by the budget  
2 administrator, the State Treasurer shall transfer an equal amount of  
3 funds to the Board of Regents of the University of Nebraska.

4 **Sec. 151.** Section 72-232.02, Revised Statutes Cumulative Supplement,  
5 2024, is amended to read:

6 72-232.02 The Board of Educational Lands and Funds shall pay the  
7 costs of administering the unsold school lands out of receipts from  
8 school land income. A cash fund is hereby authorized and the State  
9 Treasurer shall, out of the receipts for school land income, deposit in  
10 such cash fund that amount appropriated by the Legislature for each  
11 fiscal year on the first day of each fiscal year. Beginning October 1,  
12 2024, through June 30, 2025, any investment earnings from investment of  
13 money in the cash fund shall be credited to the General Fund. Beginning  
14 on July 1, 2025, any investment earnings from investment of the money in  
15 the cash fund shall be credited to the Education Future Fund.

16 **Sec. 152.** Section 72-820, Revised Statutes Cumulative Supplement,  
17 2024, is amended to read:

18 72-820 The Game and Parks Commission may ~~shall~~ purchase or receive  
19 by donation, and subsequently rehabilitate and manage, the Mayhew Cabin  
20 historical site located in Nebraska City, Nebraska.

21 **Sec. 153.** Section 72-1001, Revised Statutes Cumulative Supplement,  
22 2024, is amended to read:

23 72-1001 The Nebraska Capital Construction Fund is created. The fund  
24 shall consist of revenue and transfers credited to the fund as authorized  
25 by law. Money shall be appropriated from the fund to state agencies for  
26 making payments on projects as determined by the Legislature, including,  
27 but not limited to, purchases of land, structural improvements to land,  
28 acquisition of buildings, construction of buildings, including  
29 architectural and engineering costs, replacement of or major repairs to  
30 structural improvements to land or buildings, additions to existing  
31 structures, remodeling of buildings, and acquisition of equipment and

1 furnishings of new or remodeled buildings. The fund shall be administered  
2 by the State Treasurer as a multiple-agency-use fund and appropriated to  
3 state agencies as determined by the Legislature. Transfers may be made  
4 from the fund to the Capitol Restoration Cash Fund at the direction of  
5 the Legislature. Any money in the Nebraska Capital Construction Fund  
6 available for investment shall be invested by the state investment  
7 officer pursuant to the Nebraska Capital Expansion Act and the Nebraska  
8 State Funds Investment Act. Prior to July 1, 2025, any Any investment  
9 earnings from investment of money in the Nebraska Capital Construction  
10 Fund shall be credited to such fund, except that for fiscal years 2023-24  
11 and 2024-25, and 2025-26, any investment earnings from investment of  
12 money in the Nebraska Capital Construction Fund from transfers credited  
13 to such fund that are designated for the construction of a new state  
14 prison shall be credited as provided in section 84-622. Beginning July 1,  
15 2025, through June 30, 2027, any investment earnings from investment of  
16 money in the Nebraska Capital Construction Fund shall be credited to the  
17 General Fund. Beginning July 1, 2027, any investment earnings from  
18 investment of money in the Nebraska Capital Construction Fund shall be  
19 credited to the fund.

20 **Sec. 154.** Section 72-2211, Revised Statutes Cumulative Supplement,  
21 2024, is amended to read:

22 72-2211 (1) The Capitol Restoration Cash Fund is created. The  
23 administrator shall administer the fund, which shall consist of money  
24 received from the sale of material, rental revenue, private donations,  
25 public donations, and transfers as directed by the Legislature from the  
26 Capitol Preservation, Restoration, and Enhancement Endowment Fund, the  
27 Unclaimed Property Trust Fund, and transfers from the Nebraska Capital  
28 Construction Fund as directed by the Legislature.

29 (2)(a) The Capitol Restoration Cash Fund shall be used to finance  
30 projects for the restoration, preservation, and enhancement of the State  
31 Capitol and its courtyards and grounds, to purchase and conserve items to

1 be added to the Nebraska Capitol Collections housed in the State Capitol,  
2 to produce promotional material concerning the State Capitol, its  
3 grounds, and the Nebraska State Capitol Environs District, and to pay the  
4 expenditures for a project manager for the Capitol Heating, Ventilation,  
5 and Air Conditioning Systems Replacement Project until such time as the  
6 project is completed, except that transfers may be made from the fund to  
7 the General Fund at the direction of the Legislature. Such expenditures  
8 shall be prescribed by the administrator and approved by the commission.

9 (b) Money transferred to the fund from the Capitol Preservation,  
10 Restoration, and Enhancement Endowment Fund shall only be used for the  
11 restoration, preservation, and enhancement of the courtyards located at  
12 the State Capitol.

13 (3) Any money in the Capitol Restoration Cash Fund available for  
14 investment shall be invested by the state investment officer pursuant to  
15 the Nebraska Capital Expansion Act and the Nebraska State Funds  
16 Investment Act.

17 **Sec. 155.** Section 72-2401, Reissue Revised Statutes of Nebraska, is  
18 amended to read:

19 72-2401 The Ferguson House Fund is created. The fund shall be used  
20 by the state building division of the Department of Administrative  
21 Services ~~Nebraska Environmental Trust Board~~ only for the operation,  
22 administration, maintenance, restoration, and renovation of the Ferguson  
23 House and grounds. Revenue credited to the fund may consist of rental or  
24 other income related to the Ferguson House as well as gifts, grants, and  
25 bequests. Any money in the fund available for investment shall be  
26 invested by the state investment officer pursuant to the Nebraska Capital  
27 Expansion Act and the Nebraska State Funds Investment Act.

28 **Sec. 156.** Section 75-1101, Revised Statutes Cumulative Supplement,  
29 2024, is amended to read:

30 75-1101 (1) For purposes of this section, 211 Information and  
31 Referral Network means a statewide information and referral network



1 providing information to the public regarding disaster and emergency  
2 response and health and human services provided by public and private  
3 entities throughout the state.

4 (2) The Public Service Commission shall award a grant annually to a  
5 211 Information and Referral Network which submits an application and  
6 meets the requirements of this section.

7 (3) To be eligible for a grant, the 211 Information and Referral  
8 Network shall update the information and referral services on the network  
9 at least annually, shall geographically index the services to provide  
10 information on a county-by-county basis, and shall be accredited as  
11 meeting the standards for service delivery and quality by the Alliance of  
12 Information and Referral Systems or a similar organization approved by  
13 the commission.

14 (4) The grant may be used to establish a website which includes  
15 links to providers of health and human services, the name, address, and  
16 telephone number of any organization listed on the website, a description  
17 of the type of services provided by the organization, and other  
18 information to educate the public about the health and human services  
19 available on a geographic basis. The grant may also be used to provide  
20 access to the network twenty-four hours per day, seven days per week,  
21 through telephone access and website access.

22 (5) There is hereby created the 211 Cash Fund. The fund shall be  
23 used solely for the purpose of providing grants pursuant to this section  
24 and associated administrative costs, except that transfers may be made  
25 from the fund to the General Fund at the direction of the Legislature.  
26 All money received by the Public Service Commission for such grants shall  
27 be remitted to the State Treasurer for credit to the 211 Cash Fund such  
28 ~~fund~~. Any money in the fund available for investment shall be invested by  
29 the state investment officer pursuant to the Nebraska Capital Expansion  
30 Act and the Nebraska State Funds Investment Act.

31 **Sec. 157.** Section 76-3219, Reissue Revised Statutes of Nebraska, is

1 amended to read:

2 76-3219 The board shall collect all fees and other revenue pursuant  
3 to the Nebraska Appraisal Management Company Registration Act and shall  
4 remit such fees and revenue to the State Treasurer for credit to the  
5 Appraisal Management Company Fund, which is hereby created. The fund  
6 shall be used to implement, administer, and enforce the act, except that  
7 transfers may be made from the fund to the General Fund at the direction  
8 of the Legislature. Any money in the Appraisal Management Company Fund  
9 ~~fund~~ available for investment shall be invested by the state investment  
10 officer pursuant to the Nebraska Capital Expansion Act and the Nebraska  
11 State Funds Investment Act.

12 **Sec. 158.** Section 77-2911, Reissue Revised Statutes of Nebraska, is  
13 amended to read:

14 77-2911 The Nebraska Job Creation and Mainstreet Revitalization Fund  
15 is created. The fund shall be administered by the Nebraska State  
16 Historical Society and shall consist of all fees credited to the fund  
17 pursuant to section 77-2907. The fund shall be used to administer and  
18 enforce the Nebraska Job Creation and Mainstreet Revitalization Act.  
19 Transfers may be made from the fund to the General Fund at the direction  
20 of the Legislature. Any money in the Nebraska Job Creation and Mainstreet  
21 Revitalization Fund ~~fund~~ available for investment shall be invested by  
22 the state investment officer pursuant to the Nebraska Capital Expansion  
23 Act and the Nebraska State Funds Investment Act.

24 **Sec. 159.** Section 77-4025, Revised Statutes Cumulative Supplement,  
25 2024, is amended to read:

26 77-4025 (1) There is hereby created a cash fund in the Department of  
27 Revenue to be known as the Tobacco Products Administration Cash Fund. All  
28 revenue collected or received by the Tax Commissioner from the license  
29 fees, certification fees, and taxes imposed by the Tobacco Products Tax  
30 Act shall be remitted to the State Treasurer for credit to the Tobacco  
31 Products Administration Cash Fund, except that all such revenue relating

1 to electronic nicotine delivery systems shall be remitted to the State  
2 Treasurer for credit to the General Fund.

3 (2) All costs required for administration of the Tobacco Products  
4 Tax Act shall be paid from the Tobacco Products Administration Cash Fund.  
5 Credits and refunds allowed under the act shall be paid from the Tobacco  
6 Products Administration Cash Fund. Any receipts, after credits and  
7 refunds, in excess of the amounts sufficient to cover the costs of  
8 administration may be transferred to the General Fund at the direction of  
9 the Legislature.

10 (3) The State Treasurer shall transfer nine million five hundred  
11 thousand dollars from the Tobacco Products Administration Cash Fund to  
12 the General Fund on or after July 1, 2025, but on or before June 30,  
13 2026, on such dates and in such amounts as directed by the budget  
14 administrator of the budget division of the Department of Administrative  
15 Services. The State Treasurer shall transfer nine million five hundred  
16 thousand dollars from the Tobacco Products Administration Cash Fund to  
17 the General Fund on or after July 1, 2026, but on or before June 30,  
18 2027, on such dates and in such amounts as directed by the budget  
19 administrator of the budget division of the Department of Administrative  
20 Services. The State Treasurer shall transfer nine million dollars from  
21 the Tobacco Products Administration Cash Fund to the General Fund on or  
22 after July 1, 2027, but on or before June 30, 2028, on such dates and in  
23 such amounts as directed by the budget administrator of the budget  
24 division of the Department of Administrative Services. The State  
25 Treasurer shall transfer nine million dollars from the Tobacco Products  
26 Administration Cash Fund to the General Fund on or after July 1, 2028,  
27 but on or before June 30, 2029, on such dates and in such amounts as  
28 directed by the budget administrator of the budget division of the  
29 Department of Administrative Services.

30 (4) Any money in the Tobacco Products Administration Cash Fund  
31 available for investment shall be invested by the state investment

1 officer pursuant to the Nebraska Capital Expansion Act and the Nebraska  
2 State Funds Investment Act.

3 **Sec. 160.** Section 77-4310.03, Reissue Revised Statutes of Nebraska,  
4 is amended to read:

5 77-4310.03 There is hereby created the Marijuana and Controlled  
6 Substances Tax Administration Cash Fund. Money in the fund shall be used  
7 by the Tax Commissioner for the purposes of administering, collecting,  
8 and enforcing the tax imposed by section 77-4303, except that transfers  
9 may be made from the fund to the General Fund or the Department of  
10 Revenue Property Assessment Division Cash Fund at the direction of the  
11 Legislature. Any money in the Marijuana and Controlled Substances Tax  
12 Administration Cash Fund available for investment shall be invested by  
13 the state investment officer pursuant to the Nebraska Capital Expansion  
14 Act and the Nebraska State Funds Investment Act.

15 **Sec. 161.** Section 77-6841, Revised Statutes Cumulative Supplement,  
16 2024, is amended to read:

17 77-6841 (1) The Legislature finds that providing job training is  
18 critical to the public purpose of attracting and retaining businesses and  
19 that the growth of high-paying jobs in Nebraska is limited by an unmet  
20 need for workforce training and infrastructure development. The  
21 Legislature further finds that many communities in Nebraska lack the  
22 infrastructure, including broadband access, necessary to provide high-  
23 paying jobs for residents. The Legislature further finds that workforce  
24 training and infrastructure development help businesses and improve the  
25 quality of life for workers and communities in Nebraska. Because there is  
26 a statewide benefit from workforce training and infrastructure  
27 development, the Legislature intends to provide a revolving loan program  
28 as a rational means to address these needs.

29 (2) The Department of Economic Development shall establish and  
30 administer a revolving loan program for workforce training and  
31 infrastructure development expenses to be incurred by applicants for

1 incentives under the Imagine Nebraska Act.

2 (3) The Imagine Nebraska Revolving Loan Fund is hereby created. The  
3 fund shall receive money from appropriations from the Legislature,  
4 grants, private contributions, repayment of loans, and all other sources.  
5 Transfers may be made from the fund to the General Fund at the direction  
6 of the Legislature. Any money in the Imagine Nebraska Revolving Loan Fund  
7 ~~fund~~ available for investment shall be invested by the state investment  
8 officer pursuant to the Nebraska Capital Expansion Act and the Nebraska  
9 State Funds Investment Act. It is the intent of the Legislature to  
10 transfer five million dollars from the General Fund to the Imagine  
11 Nebraska Revolving Loan Fund for fiscal years 2022-23 and 2023-24 for  
12 purposes of carrying out the workforce training and infrastructure  
13 development revolving loan program pursuant to the Imagine Nebraska Act.  
14 It is the intent of the Legislature to appropriate five million dollars  
15 for fiscal years 2022-23 and 2023-24 for purposes of carrying out the  
16 workforce training and infrastructure development revolving loan program  
17 pursuant to the Imagine Nebraska Act.

18 (4) The Department of Economic Development, as part of its  
19 comprehensive business development strategy, shall administer the Imagine  
20 Nebraska Revolving Loan Fund and may loan funds to applicants under the  
21 Imagine Nebraska Act to secure new, high-paying jobs in Nebraska based on  
22 the criteria established in sections 77-6842 and 77-6843. Loans made to  
23 applicants under the Imagine Nebraska Act and interest on such loans may  
24 be repaid using credits earned under the Imagine Nebraska Act. If that  
25 occurs, the Department of Revenue shall certify the credit usage to the  
26 State Treasurer, who shall, within thirty days, transfer the amount of  
27 the credit used from the General Fund to the Imagine Nebraska Revolving  
28 Loan Fund.

29 (5) If a taxpayer with an agreement under the Imagine Nebraska Act  
30 obtains a loan under this section and fails to attain the required  
31 minimum number of new employees, minimum compensation, and minimum

1 required cumulative investment necessary for that taxpayer to earn a  
2 credit, the principal and interest of the loan shall be considered an  
3 underpayment of tax and may be recovered by the Department of Revenue.

4 (6) Whether repaid using credits or repaid directly by the recipient  
5 of the loan, loans made from the Imagine Nebraska Revolving Loan Fund  
6 shall be repaid with interest at the rate established in section 45-102.

7 **Sec. 162.** Section 79-810, Reissue Revised Statutes of Nebraska, is  
8 amended to read:

9 79-810 (1) Certificates and permits shall be issued by the  
10 commissioner upon application on forms prescribed and provided by him or  
11 her which shall include the applicant's social security number.

12 (2) Each certificate or permit issued by the commissioner shall  
13 indicate the area of authorization to teach, provide special services, or  
14 administer and any areas of endorsement for which the holder qualifies.  
15 During the term of any certificate or permit issued by the commissioner,  
16 additional endorsements may be made on the certificate or permit if the  
17 holder submits an application, meets the requirements for issuance of the  
18 additional endorsements, and pays a nonrefundable fee as set by the  
19 commissioner, not to exceed fifty-five dollars.

20 (3) The department shall make available on a portal on the  
21 department's website the option or ability for an individual with a  
22 certificate or permit to apply for an endorsement. Such portal shall also  
23 include a list of courses that an individual with a certificate or permit  
24 may take to add an endorsement to such certificate or permit. The  
25 commissioner shall allow an individual with a certificate or permit the  
26 following alternative methods of obtaining an endorsement:

27 (a) Taking a subject-specific content examination in designated  
28 endorsement areas and indicating such subject as an endorsement on such  
29 individual's certificate or permit based solely on passage of the  
30 examination; or

31 (b) Completing an approved program of equivalent professional

1 education in a designated endorsement area that is provided by an  
2 accredited public school.

3 (4) The Certification Fund is created. Any fee received by the  
4 department under sections 79-806 to 79-815 shall be remitted to the State  
5 Treasurer for credit to the fund. The fund shall be used by the  
6 department in paying the costs of certifying educators pursuant to such  
7 sections and to carry out subsection (3) of section 79-808. For issuance  
8 of a certificate or permit valid in all schools, the nonrefundable fee  
9 shall be set by the commissioner, not to exceed sixty-five dollars.  
10 Transfers may be made from the Certification Professional Practices  
11 ~~Commission~~ Fund to the Education Future Fund at the direction of the  
12 Legislature. ~~The State Treasurer shall transfer any money remaining in~~  
13 ~~the Professional Practices Commission Fund on July 19, 2024, to the~~  
14 ~~Certification Fund as soon after such date as administratively possible.~~  
15 Any money in the Certification Fund available for investment shall be  
16 invested by the state investment officer pursuant to the Nebraska Capital  
17 Expansion Act and the Nebraska State Funds Investment Act.

18 **Sec. 163.** Section 79-1064, Reissue Revised Statutes of Nebraska, is  
19 amended to read:

20 79-1064 The State Department of Education Cash Fund is created.  
21 Except as to other revenue the disposition of which is otherwise provided  
22 for, all sums of money received by the State Department of Education from  
23 the sale of goods and materiel, fees from any training program or  
24 services rendered, and any revenue such department may receive from any  
25 other source shall be remitted to the State Treasurer for credit to the  
26 State Department of Education Cash Fund. The State Treasurer shall  
27 disburse such amounts in the fund as are available and considered  
28 incident to the administration and operation of the State Department of  
29 Education. Money in the State Department of Education Cash Fund may be  
30 transferred to the General Fund or the Education Future Fund at the  
31 direction of the Legislature. All disbursements for the State Department

1 of Education Cash Fund shall be made upon vouchers issued by the State  
2 Department of Education and warrants drawn by the Director of  
3 Administrative Services. Any money in the State Department of Education  
4 Cash Fund available for investment shall be invested by the state  
5 investment officer pursuant to the Nebraska Capital Expansion Act and the  
6 Nebraska State Funds Investment Act.

7 **Sec. 164.** Section 79-1119, Reissue Revised Statutes of Nebraska, is  
8 amended to read:

9 79-1119 Excess cost means the difference between the total cost of  
10 the special education program excluding residential care minus federal  
11 ~~medicaid funds received pursuant to section 43-2511 for services to~~  
12 ~~school-age children excluding amounts designated as reimbursement for~~  
13 ~~costs associated with the implementation and administration of the~~  
14 ~~billing system pursuant to section 43-2511 and minus the product of the~~  
15 number of students in the special education program multiplied by the  
16 adjusted average per pupil cost of the preceding year for the school  
17 district of residence of each child.

18 **Sec. 165.** Section 79-1142, Reissue Revised Statutes of Nebraska, is  
19 amended to read:

20 79-1142 (1) Level I services refers to services provided to children  
21 with disabilities who require an aggregate of not more than three hours  
22 per week of special education services and support services and includes  
23 all administrative, diagnostic, consultative, and vocational-adjustment  
24 counselor services.

25 (2)(a) The total allowable excess cost for special education  
26 programs and support services is (i) the excess cost for special  
27 education programs plus (ii) the total allowable reimbursable cost for  
28 support services minus (iii) federal medicaid funds received pursuant to  
29 section 43-2511 for services to school-age children excluding amounts  
30 designated pursuant to such section as reimbursement for costs associated  
31 with the implementation and administration of the billing system.



1        ~~(b) (2)~~ The total allowable reimbursable cost for support services  
2 shall not exceed a percentage, established by the State Board of  
3 Education, of the school district's or approved cooperative's total  
4 allowable reimbursable cost for all special education programs and  
5 support services. The percentage established by the board for support  
6 services shall not exceed the difference of ten percent minus the  
7 percentage of the appropriations for special education approved by the  
8 Legislature set aside for reimbursements for support services pursuant to  
9 subsection (5) of this section.

10        ~~(3)(a) (3)~~ Except as provided in subsection (6) of this section, for  
11 special education and support services provided in each school fiscal  
12 year, the department shall reimburse each school district in the  
13 following school fiscal year a pro rata amount ~~eighty percent~~ of the  
14 total allowable excess costs for all special education programs and  
15 support services as determined by the department pursuant to subdivision  
16 (3)(b) of this section. Cooperatives of school districts or educational  
17 service units shall also be eligible for reimbursement for cooperative  
18 programs pursuant to this section if such cooperatives or educational  
19 service units have complied with the reporting and approval requirements  
20 of section 79-1155 for cooperative programs which were offered in the  
21 preceding school fiscal year.

22        (b) The department shall reimburse the total allowable excess costs  
23 for all special education programs and support services from the General  
24 Fund and Education Future Fund appropriations approved by the Legislature  
25 for special education pursuant to section 79-1145, minus the amounts set  
26 aside pursuant to subsection (5) of this section, on a pro rata basis at  
27 the maximum rate of reimbursement such appropriations will allow as  
28 determined by the department.

29        (4) The department shall make the reimbursement payments ~~(4)(a) The~~  
30 ~~payments shall be made by the department~~ to the school district of  
31 residence, cooperative of school districts, or educational service unit

1 each school fiscal year in a minimum of seven payments between the fifth  
2 and twentieth day of each month beginning in December. Such reimbursement  
3 payments may be adjusted as claims are reviewed and finalized Additional  
4 ~~payments may be made based upon additional valid claims submitted.~~ The  
5 State Treasurer shall, between the fifth and twentieth day of each month,  
6 notify the Director of Administrative Services of the amount of funds  
7 available in the General Fund and the Education Future Fund for payment  
8 purposes. The director shall, upon receiving such certification, draw  
9 warrants against such funds as appropriated.

10 ~~(b) If the General Fund appropriations for special education~~  
11 ~~approved by the Legislature, minus the amounts set aside pursuant to~~  
12 ~~subsection (5) of this section, are insufficient to reimburse eighty~~  
13 ~~percent of the total allowable excess costs for all special education~~  
14 ~~programs and support services for any school fiscal year:~~

15 ~~(i) Such allowable excess costs shall be reimbursed from the General~~  
16 ~~Fund appropriations for special education approved by the Legislature,~~  
17 ~~minus the amounts set aside pursuant to subsection (5) of this section,~~  
18 ~~on a pro rata basis at the maximum rate of reimbursement such~~  
19 ~~appropriations will allow as determined by the department; and~~

20 ~~(ii) The remainder of the eighty percent reimbursement of such~~  
21 ~~allowable excess costs shall be paid from the Education Future Fund.~~

22 (5) Residential settings described in subdivision (10)(c) of section  
23 79-215 shall be reimbursed for the educational services, including  
24 special education services and support services, in an amount determined  
25 pursuant to the average per pupil cost of the service agency.  
26 Reimbursements pursuant to this section shall be made from funds set  
27 aside for such purpose within sixty days after receipt of a reimbursement  
28 request submitted in the manner required by the department and including  
29 any documentation required by the department for educational services  
30 that have been provided, except that if there are not any funds available  
31 for the remainder of the state fiscal year for such reimbursements, the

1 reimbursement shall occur within thirty days after the beginning of the  
2 immediately following state fiscal year. The department may audit any  
3 required documentation and subtract any payments made in error from  
4 future reimbursements. The department shall set aside separate amounts  
5 from the appropriations for special education approved by the Legislature  
6 for reimbursements pursuant to this subsection for students receiving  
7 special education services and for students receiving support services  
8 for each state fiscal year. The amounts set aside for each purpose shall  
9 be based on estimates of the reimbursements to be requested during the  
10 state fiscal year and shall not be less than the total amount of  
11 reimbursements requested in the prior state fiscal year plus any unpaid  
12 requests from the prior state fiscal year.

13 (6) For each school district that received a payment pursuant to the  
14 Extraordinary Increase in Special Education Expenditures Act in the  
15 school fiscal year for which special education expenditures were  
16 reimbursed pursuant to subsection (3) of this section, an amount equal to  
17 such payment shall be subtracted from the reimbursement calculated  
18 pursuant to subsection (3) of this section and such amount shall be  
19 transferred to the Education Future Fund.

20 (7) On or before November 15 of each year, the department shall  
21 submit to the Governor, the Appropriations Committee of the Legislature,  
22 and the Education Committee of the Legislature:

23 (a) The total allowable excess costs for all special education  
24 programs and support services for all school districts, cooperatives of  
25 school districts, and educational service units; and

26 (b) The total reimbursements requested pursuant to subsection (5) of  
27 this section for the most recently completed school fiscal year.

28 **Sec. 166.** Section 79-1145, Reissue Revised Statutes of Nebraska, is  
29 amended to read:

30 79-1145 (1) For purposes of this section:

31 (a) Nonreimbursable expenditure means an expenditure included within

1 the total allowable excess cost for all special education programs and  
2 support services as submitted to the department on or before the first  
3 October 31 following the school fiscal year in which the expenditure  
4 occurred that is later determined to be nonreimbursable as a special  
5 education program or support services expenditure; and

6 (b) Three-year average nonreimbursable expenditures means the  
7 average total nonreimbursable expenditures for all school districts for  
8 the most recent three school fiscal years for which such information is  
9 available.

10 (2)(a) For each fiscal year, the aggregate amount appropriated from  
11 the of General Fund and the Education Future Fund Funds appropriated for  
12 special education programs and support services pursuant to sections  
13 79-1129, 79-1132, and 79-1144 shall not be less than the amounts required  
14 pursuant to section 79-1142 to (i) reimburse residential settings  
15 described in subdivision (10)(c) of section 79-215 for educational  
16 services and reimburse eighty percent of the total allowable excess costs  
17 for all special education programs and support services or (ii) meet  
18 federal maintenance of state financial support requirements, whichever is  
19 greater exceed the aggregate amount of General Funds appropriated  
20 pursuant to such sections for the previous fiscal year, increased by ten  
21 percent.

22 (b) The amount required to reimburse eighty percent of the total  
23 allowable excess costs for all special education programs and support  
24 services shall be calculated by subtracting eighty percent of three-year  
25 average nonreimbursable expenditures from eighty percent of the total  
26 allowable excess costs for all special education programs and support  
27 services as submitted to the department on or before the first October 31  
28 following the school fiscal year in which the allowable excess costs  
29 occurred.

30 **Sec. 167.** Section 79-2510, Reissue Revised Statutes of Nebraska, is  
31 amended to read:

1           79-2510 (1) The Expanded Learning Opportunity Grant Fund is created.  
2   The fund shall be administered by the department and shall consist of  
3   transfers pursuant to section 79-3501, repayments of grant funds, and  
4   interest payments received in the course of administering the Expanded  
5   Learning Opportunity Grant Program Act. The fund shall be used to carry  
6   out the Expanded Learning Opportunity Grant Program Act. Transfers may be  
7   made from the fund to the Education Future Fund at the direction of the  
8   Legislature. Any money in the Expanded Learning Opportunity Grant Fund  
9   ~~fund~~ available for investment shall be invested by the state investment  
10   officer pursuant to the Nebraska Capital Expansion Act and the Nebraska  
11   State Funds Investment Act.

12           (2) The State Board of Education, in consultation with the  
13   department, may adopt and promulgate rules and regulations to carry out  
14   the Expanded Learning Opportunity Grant Program Act.

15           **Sec. 168.** Section 79-3501, Reissue Revised Statutes of Nebraska, is  
16   amended to read:

17           79-3501 (1) For fiscal years through fiscal year 2023-24, the money  
18   available to be used for education pursuant to subdivision (3)(b) of  
19   section 9-812 shall be transferred to the Nebraska Education Improvement  
20   Fund.

21           (2) For fiscal years 2024-25 through 2028-29, the money available to  
22   be used for education pursuant to subdivision (3)(b) of section 9-812  
23   shall be transferred as follows:

24           (a) Eight percent to the Behavioral Training Cash Fund;

25           (b) Two percent to the College Pathway Program Cash Fund;

26           (c) Seven percent to the Community College Gap Assistance Program  
27   Fund;

28           (d) Ten percent to the State Department of Education Improvement  
29   Grant Fund;

30           (e) Three percent to fund distance education incentives pursuant to  
31   section 79-1337;

1 (f) One percent to the Door to College Scholarship Fund;  
2 (g) Eight percent to the Excellence in Teaching Cash Fund;  
3 (h) One and one-half percent to the Expanded Learning Opportunity  
4 Grant Fund;  
5 (i) One and one-half percent to the Mental Health Training Cash  
6 Fund; and  
7 (j) Fifty-eight percent to the Nebraska Opportunity Grant Fund.  
8 (3) For fiscal year 2029-30 and each fiscal year thereafter, the  
9 money available to be used for education pursuant to subdivision (3)(b)  
10 of section 9-812 shall be transferred as the Legislature may direct.  
11 (4)(a) The Nebraska Education Improvement Fund is created. The fund  
12 shall consist of money transferred pursuant to subsection (1) of this  
13 section and any other funds transferred by the Legislature. Transfers may  
14 be made from the fund to the Education Future Fund at the direction of  
15 the Legislature. The Nebraska Education Improvement Fund fund shall be  
16 allocated, after actual and necessary administrative expenses, as  
17 provided in this subsection for fiscal years 2016-17 through 2023-24. A  
18 portion of each allocation for fiscal year 2023-24 may be retained by the  
19 agency to which the allocation is made or the agency administering the  
20 fund to which the allocation is made for actual and necessary expenses  
21 incurred by such agency for administration, evaluation, and technical  
22 assistance related to the purposes of the allocation, except that no  
23 amount of the allocation to the Nebraska Opportunity Grant Fund may be  
24 used for such purposes.  
25 (b) For fiscal years 2017-18 through 2023-24, an amount equal to ten  
26 percent of the revenue received by the Nebraska Education Improvement  
27 Fund in the prior fiscal year shall be retained in the fund at all times  
28 plus any interest earned during the current fiscal year. The balance of  
29 the fund on July 26, 2024, less three percent of the money received for  
30 the fourth quarter of fiscal year 2023-24, shall be transferred to the  
31 Behavioral Training Cash Fund.

1 (c) For fiscal year 2023-24, the Nebraska Education Improvement Fund  
2 shall be allocated as follows:

3 (i) One percent of the allocated funds to the Expanded Learning  
4 Opportunity Grant Fund to carry out the Expanded Learning Opportunity  
5 Grant Program Act;

6 (ii) Seventeen percent of the allocated funds to the State  
7 Department of Education Improvement Grant Fund to be used for competitive  
8 innovation grants pursuant to section 79-1054;

9 (iii) Nine percent of the allocated funds to the Community College  
10 Gap Assistance Program Fund to carry out the community college gap  
11 assistance program;

12 (iv) Eight percent of the allocated funds to the Excellence in  
13 Teaching Cash Fund to carry out the Excellence in Teaching Act;

14 (v) Sixty-two percent of the allocated funds to the Nebraska  
15 Opportunity Grant Fund to carry out the Nebraska Opportunity Grant Act in  
16 conjunction with appropriations from the General Fund; and

17 (vi) Three percent of the allocated funds to fund distance education  
18 incentives pursuant to section 79-1337.

19 (d) For fiscal year 2029-30 and each fiscal year thereafter, the  
20 Nebraska Education Improvement Fund shall be allocated as the Legislature  
21 may direct.

22 (e) Any money in the fund available for investment shall be invested  
23 by the state investment officer pursuant to the Nebraska Capital  
24 Expansion Act and the Nebraska State Funds Investment Act.

25 (5) A portion of each transfer pursuant to subdivisions (2)(c), (e),  
26 (f), (g), (h), and (i) of this section may be retained by the agency  
27 administering the fund to which such transfer is made for actual and  
28 necessary expenses incurred by such agency for administration,  
29 evaluation, and technical assistance related to the purposes of the  
30 transfer.

31 (6)(a) On or before September 20, 2022, and on or before each

1 September 20 thereafter, (i) any department or agency receiving a  
2 transfer or acting as the administrator for a fund receiving a transfer  
3 pursuant to subsection (2) or (4) of this section, (ii) any recipient or  
4 subsequent recipient of money from any such fund, and (iii) any service  
5 contractor responsible for managing any portion of any such fund or any  
6 money disbursed from any such fund on behalf of any entity shall prepare  
7 and submit an annual report to the Auditor of Public Accounts in a manner  
8 prescribed by the auditor for the immediately preceding July 1 through  
9 June 30 fiscal year detailing information regarding the use of such fund  
10 or such money.

11 (b) The Auditor of Public Accounts shall annually compile a summary  
12 of the annual reports received pursuant to subdivision (6)(a) of this  
13 section, any audits related to transfers pursuant to subsection (2) or  
14 (4) of this section conducted by the Auditor of Public Accounts, and any  
15 findings or recommendations related to such transfers into a consolidated  
16 annual report and shall submit such consolidated annual report  
17 electronically to the Legislature on or before January 1, 2023, and on or  
18 before each January 1 thereafter.

19 (c) For purposes of this subsection, recipient, subsequent  
20 recipient, or service contractor means a nonprofit entity that expends  
21 funds transferred pursuant to subsection (2) or (4) of this section to  
22 carry out a state program or function, but does not include an individual  
23 who is a direct beneficiary of such a program or function.

24 (7) On or before December 31, 2027, the Education Committee of the  
25 Legislature shall electronically submit recommendations to the Clerk of  
26 the Legislature regarding how the money used for education from the State  
27 Lottery Operation Trust Fund should be allocated to best advance the  
28 educational priorities of the state for the five-year period beginning  
29 with fiscal year 2029-30.

30 **Sec. 169.** Section 81-179, Reissue Revised Statutes of Nebraska, is  
31 amended to read:



1           81-179 (1) There is hereby created under the control of the  
2 Governor, for allocation to building renewal projects of the various  
3 agencies, a fund to be known as the Building Renewal Allocation Fund. The  
4 fund shall contain the revenue from the special privilege tax as provided  
5 in section 77-2602 and such other money as is appropriated by the  
6 Legislature. Such appropriation is declared to consist of building  
7 renewal funds which shall be kept separate and distinct from the program  
8 continuation funds and project construction funds. Transfers may be made  
9 from the fund to the General Fund at the direction of the Legislature.

10           (2) Separate subfunds, subprograms, projects, or accounts shall be  
11 established to separately account for any expenditures on state buildings  
12 or facilities to comply with the federal Americans with Disabilities Act  
13 of 1990. A minimal amount of the funds contained in the subfunds,  
14 subprograms, projects, or accounts may be used for planning and  
15 evaluation of buildings and facilities.

16           (3) The budget division of the Department of Administrative Services  
17 may administratively transfer funds to appropriate accounting entities to  
18 correctly account for the operating expenditures. A separate fund, cash  
19 fund, project, or other account may be administratively established for  
20 such purpose.

21           (4) Any money in the Building Renewal Allocation Fund fund available  
22 for investment shall be invested by the state investment officer pursuant  
23 to the Nebraska Capital Expansion Act and the Nebraska State Funds  
24 Investment Act. Beginning October 1, 2024, any investment earnings from  
25 investment of money in the fund shall be credited to the General Fund.

26           ~~(5) The State Treasurer shall transfer seven hundred eighty-three~~  
27 ~~thousand six hundred sixty-seven dollars from the Building Renewal~~  
28 ~~Allocation Fund to the General Fund on or after June 15, 2018, but before~~  
29 ~~June 30, 2018, on such date as directed by the budget administrator of~~  
30 ~~the budget division of the Department of Administrative Services.~~

31           ~~(6) The State Treasurer shall transfer two hundred thousand dollars~~

1 ~~from the Building Renewal Allocation Fund to the General Fund on or after~~  
2 ~~June 15, 2019, but before June 30, 2019, on such date as directed by the~~  
3 ~~budget administrator of the budget division of the Department of~~  
4 ~~Administrative Services.~~

5 ~~(7) The State Treasurer shall transfer one million seven hundred~~  
6 ~~sixteen thousand three hundred thirty-three dollars from the Building~~  
7 ~~Renewal Allocation Fund to the Accounting Division Cash Fund on July 1,~~  
8 ~~2017, or as soon thereafter as administratively possible.~~

9 ~~(8) The State Treasurer shall transfer two million three hundred~~  
10 ~~thousand dollars from the Building Renewal Allocation Fund to the~~  
11 ~~Accounting Division Cash Fund on July 1, 2018, or as soon thereafter as~~  
12 ~~administratively possible.~~

13 **Sec. 170.** Section 81-302, Reissue Revised Statutes of Nebraska, is  
14 amended to read:

15 81-302 The Department of Banking and Finance Settlement Cash Fund is  
16 created. The fund shall be administered by the Department of Banking and  
17 Finance. The fund shall consist of money received by the state in  
18 settlements resulting from regulatory or judicial resolution of  
19 financial, securities, or consumer issues in which the department is  
20 designated as a recipient and any investment income earned on the fund.  
21 The Department of Administrative Services may for accounting purposes  
22 create subfunds of the fund to segregate awards or allocations received  
23 pursuant to different orders or settlements. The fund may be used by the  
24 Department of Banking and Finance for any allowable legal purposes as  
25 determined by the Director of Banking and Finance. Transfers may be made  
26 from the fund to the General Fund at the direction of the Legislature.  
27 Any money in the Department of Banking and Finance Settlement Cash Fund  
28 ~~fund~~ available for investment shall be invested by the state investment  
29 officer pursuant to the Nebraska Capital Expansion Act and the Nebraska  
30 State Funds Investment Act.

31 **Sec. 171.** Section 81-407, Reissue Revised Statutes of Nebraska, is

1 amended to read:

2 81-407 The Workforce Development Program Cash Fund is hereby  
3 created. The fund shall consist of transfers authorized by the  
4 Legislature. The Department of Labor shall administer the fund to provide  
5 workforce development grants. Transfers may be made from the fund to the  
6 General Fund or the Nebraska Opportunity Grant Fund at the direction of  
7 the Legislature. Any money in the Workforce Development Program Cash Fund  
8 ~~fund~~ available for investment shall be invested by the state investment  
9 officer pursuant to the Nebraska Capital Expansion Act and the Nebraska  
10 State Funds Investment Act.

11 **Sec. 172.** Section 81-8,239.02, Reissue Revised Statutes of Nebraska,  
12 is amended to read:

13 81-8,239.02 The following separate permanent revolving funds are  
14 established in the state treasury for use under the Risk Management  
15 Program according to the purposes for which each fund is established:

16 (1) The State Insurance Fund is hereby created for the purpose of  
17 purchasing insurance to cover property, fidelity, and liability risks of  
18 the state and workers' compensation claims against the state and other  
19 risks to which the state or its agencies, officials, or employees are  
20 exposed and for paying related expenses, including the costs of  
21 administering the Risk Management Program. The fund may receive deposits  
22 from assessments against state agencies to provide insurance coverage as  
23 directed by the Risk Manager. The Risk Manager may retain in the fund  
24 sufficient money to pay for any deductibles, self-insured retentions, or  
25 copayments as may be required by such insurance policies and Risk  
26 Management Program expenses. Transfers may be made from the fund to the  
27 General Fund at the direction of the Legislature;

28 (2) The State Self-Insured Property Fund is hereby created for the  
29 purpose of replacing, repairing, or rebuilding state property which has  
30 incurred damage or is suffering other loss not fully covered by insurance  
31 and for paying related expenses. The fund may receive deposits from

1 assessments against state agencies to provide property coverage as  
2 directed by the Risk Manager. The Risk Manager may assess state agencies  
3 to provide self-insured property coverage;

4 (3) The State Self-Insured Indemnification Fund is hereby created  
5 for the purpose of paying indemnification claims under section  
6 81-8,239.05. Indemnification claims shall include payments for awards,  
7 settlements, and associated costs, including appeal bonds and reasonable  
8 costs and attorney's fees associated with a required appearance by agency  
9 legal counsel or other legal counsel hired, with prior approval of the  
10 Attorney General, to represent the agency, official, or employee before  
11 any tribunal. The fund may receive deposits from assessments against  
12 state agencies to pay for the costs associated with providing and  
13 supporting indemnification claims. The creation of this fund shall not be  
14 interpreted as expanding the liability exposure of the state or its  
15 agencies, officials, or employees; and

16 (4)(a) The State Self-Insured Liability Fund is hereby created for  
17 the purpose of paying compensable liability and fidelity claims against  
18 the state or its agencies, officials, or employees which are not fully  
19 covered by insurance and for which there is insufficient agency funding  
20 and for which a legislative appropriation is made under section  
21 81-8,239.11.

22 (b) The fund may be used to pay claims against the state or its  
23 agencies, officials, or employees for which there is a specific provision  
24 of law for the resolution of such claims but which are not otherwise  
25 payable from the State Insurance Fund, State Self-Insured Property Fund,  
26 State Self-Insured Indemnification Fund, Workers' Compensation Claims  
27 Revolving Fund, or Tort Claims Fund. Such claims shall include payments  
28 for awards, settlements, and associated costs, including appeal bonds and  
29 reasonable costs and attorney's fees associated with a required  
30 appearance by agency legal counsel or other legal counsel hired, with  
31 prior approval of the Attorney General, to represent the agency,

1 official, or employee before any tribunal.

2 (c) A claim for reasonable costs and attorney's fees described in  
3 subdivision (b) of this subsection shall be paid from the State Self-  
4 Insured Liability Fund if such claim results from the inability of the  
5 Attorney General to represent an agency, official, or employee due to a  
6 conflict of interest. A conflict of interest shall not be deemed to exist  
7 when the Attorney General is a party to such claim or represents a party  
8 to such claim.

9 (d) The creation of this fund shall not be interpreted as expanding  
10 the liability exposure of the state or its agencies, officials, or  
11 employees.

12 (e) The Risk Manager shall report electronically all claims and  
13 judgments paid from the State Self-Insured Liability Fund to the Clerk of  
14 the Legislature annually. The report shall include the name of the  
15 claimant, the amount claimed and paid, and a brief description of the  
16 claim, including any agency, program, and activity under which the claim  
17 arose. Any member of the Legislature may receive an electronic copy of  
18 the report by making a request to the Risk Manager.

19 **Sec. 173.** Section 81-1210.04, Reissue Revised Statutes of Nebraska,  
20 is amended to read:

21 81-1210.04 (1) The Intern Nebraska Cash Fund is created. The fund  
22 shall be used to carry out sections 81-1210.01 to 81-1210.03. The fund  
23 shall consist of money transferred to the fund by the Legislature and  
24 money donated as gifts, bequests, or other contributions from public or  
25 private entities. Transfers may be made from the fund to the General Fund  
26 at the direction of the Legislature. Any money in the Intern Nebraska  
27 Cash Fund fund available for investment shall be invested by the state  
28 investment officer pursuant to the Nebraska Capital Expansion Act and the  
29 Nebraska State Funds Investment Act.

30 (2) The Department of Economic Development, or any entity with which  
31 the department contracts for such purpose, may use up to five percent of

1 any appropriation to carry out sections 81-1210.01 to 81-1210.03 for  
2 administrative services.

3 **Sec. 174.** Section 81-1211, Reissue Revised Statutes of Nebraska, is  
4 amended to read:

5 81-1211 The Lead-Based Paint Hazard Control Cash Fund is created in  
6 the Department of Economic Development. The fund shall receive transfers  
7 from the Affordable Housing Trust Fund as authorized by the Legislature.  
8 Except as otherwise provided in this section, the ~~The~~ department shall  
9 use the entirety of the fund to award a grant to a city of the  
10 metropolitan class to carry out lead-based paint hazard control on owner-  
11 occupied properties, contingent upon formal notification by the United  
12 States Department of Housing and Urban Development that it intends to  
13 award a grant to a city of the metropolitan class to carry out the  
14 federal Residential Lead-Based Paint Hazard Reduction Act of 1992, 42  
15 U.S.C. 4852, as such section existed on January 1, 2015. No more than  
16 fifteen percent of the grant proceeds may be used for administrative  
17 expenses. It is the intent of the Legislature that any grant awarded from  
18 the Lead-Based Paint Hazard Control Cash Fund shall be applied to the  
19 congressional district grant allocations as established under section  
20 58-708. Transfers may be made from the fund to the General Fund at the  
21 direction of the Legislature. Any money in the Lead-Based Paint Hazard  
22 Control Cash Fund ~~fund~~ available for investment shall be invested by the  
23 state investment officer pursuant to the Nebraska Capital Expansion Act  
24 and the Nebraska State Funds Investment Act.

25 **Sec. 175.** Section 81-1213.02, Reissue Revised Statutes of Nebraska,  
26 is amended to read:

27 81-1213.02 The Economic Development Cash Fund is created. The  
28 Department of Economic Development shall administer the fund to provide a  
29 grant to a community college serving a city of the metropolitan class to  
30 partner with a four-year public university serving a city of the  
31 metropolitan class to offer microcredentials to support education

1 expansion, curricula development, and staff hires to meet demand for  
2 microchip fabrication and microelectronics manufacturing in the state in  
3 conjunction with the Creating Helpful Incentives to Produce  
4 Semiconductors (CHIPS) for America Act, Public Law 116-283. The fund  
5 shall consist of money transferred by the Legislature and gifts, grants,  
6 or bequests from any source, including money remitted to the fund from  
7 any other federal, state, public, and private sources. Transfers may be  
8 made from the fund to the General Fund at the direction of the  
9 Legislature. Any money in the Economic Development Cash Fund fund  
10 available for investment shall be invested by the state investment  
11 officer pursuant to the Nebraska Capital Expansion Act and the Nebraska  
12 State Funds Investment Act.

13 **Sec. 176.** Section 81-1213.05, Reissue Revised Statutes of Nebraska,  
14 is amended to read:

15 81-1213.05 The Youth Outdoor Education Innovation Fund is created.  
16 The fund shall consist of transfers made by the Legislature and any  
17 gifts, grants, bequests, donations, or money remitted pursuant to section  
18 81-1213.04 for credit to the fund. The Department of Economic Development  
19 shall administer the fund for the purposes described in section  
20 81-1213.04. Transfers may be made from the fund to the General Fund at  
21 the direction of the Legislature. Any money in the Youth Outdoor  
22 Education Innovation Fund fund available for investment shall be invested  
23 by the state investment officer pursuant to the Nebraska Capital  
24 Expansion Act and the Nebraska State Funds Investment Act. Investment  
25 earnings from investment of money in the fund shall be credited to the  
26 fund.

27 **Sec. 177.** Section 81-1216, Reissue Revised Statutes of Nebraska, is  
28 amended to read:

29 81-1216 The Customized Job Training Cash Fund is created. Funds in  
30 the Customized Job Training Cash Fund shall be used for (1) general  
31 administrative costs of awarding job training reimbursement grants under

1    the Customized Job Training Act, as such act existed prior to the  
2    operative date of this section, and (2) job training reimbursement  
3    grants. Transfers may be made from the fund to the General Fund at the  
4    direction of the Legislature. Any money in the Customized Job Training  
5    Cash Fund ~~fund~~ available for investment shall be invested by the state  
6    investment officer pursuant to the Nebraska Capital Expansion Act and the  
7    Nebraska State Funds Investment Act.

8            **Sec. 178.** Section 81-1230, Reissue Revised Statutes of Nebraska, is  
9    amended to read:

10           81-1230 (1) The Rural Workforce Housing Investment Fund is created.  
11    Funding for the grant program described in section 81-1229 shall come  
12    from the Rural Workforce Housing Investment Fund. The Rural Workforce  
13    Housing Investment Fund may include revenue from appropriations from the  
14    Legislature, grants, private contributions, and other sources. In  
15    addition, the State Treasurer shall make a one-time transfer of seven  
16    million three hundred thousand dollars on or before October 1, 2017, from  
17    the Affordable Housing Trust Fund to the Rural Workforce Housing  
18    Investment Fund. Transfers may be made from the fund to the General Fund  
19    at the direction of the Legislature. Any money in the Rural Workforce  
20    Housing Investment Fund available for investment shall be invested by the  
21    state investment officer pursuant to the Nebraska Capital Expansion Act  
22    and the Nebraska State Funds Investment Act.

23           (2) The department shall administer the Rural Workforce Housing  
24    Investment Fund and may seek additional private or nonstate funds to use  
25    in the grant program, including, but not limited to, contributions from  
26    the Nebraska Investment Finance Authority and other interested parties.

27           (3) Interest earned by the department on grant funds shall be  
28    applied to the grant program.

29           (4) If a nonprofit development organization fails to engage in the  
30    initial qualified activity within twenty-four months after receiving  
31    initial grant funding, the nonprofit development organization shall



1 return the grant funds to the department for credit to the General Fund.

2 (5) If a nonprofit development organization fails to allocate any  
3 remaining initial grant funding on a qualified activity within twenty-  
4 four months after engaging in the initial qualified activity, the  
5 nonprofit development organization shall return such unallocated grant  
6 funds to the department for credit to the Rural Workforce Housing  
7 Investment Fund.

8 (6) Beginning July 1, 2027, any funds held by the department in the  
9 Rural Workforce Housing Investment Fund shall be transferred to the  
10 General Fund.

11 **Sec. 179.** Section 81-1239, Reissue Revised Statutes of Nebraska, is  
12 amended to read:

13 81-1239 (1) The Middle Income Workforce Housing Investment Fund is  
14 created. Funding for the grant program described in section 81-1238 shall  
15 come from the Middle Income Workforce Housing Investment Fund. The Middle  
16 Income Workforce Housing Investment Fund may include revenue from  
17 appropriations from the Legislature, grants, private contributions, and  
18 other sources. Transfers may be made from the fund to the General Fund at  
19 the direction of the Legislature. Any money in the Middle Income  
20 Workforce Housing Investment Fund available for investment shall be  
21 invested by the state investment officer pursuant to the Nebraska Capital  
22 Expansion Act and the Nebraska State Funds Investment Act.

23 (2) The department shall establish a subaccount within the Middle  
24 Income Workforce Housing Investment Fund that shall be used to fund  
25 affordable housing and related land parcel preparation activities under  
26 the Economic Recovery Act as described in subdivisions (4)(d) and (e) of  
27 section 81-12,241.

28 (3) The department shall administer the Middle Income Workforce  
29 Housing Investment Fund and may seek additional private or nonstate funds  
30 to use in the grant program, including, but not limited to, contributions  
31 from the Nebraska Investment Finance Authority and other interested

1 parties.

2 (4) Interest earned by the department on grant funds shall be  
3 applied to the grant program.

4 (5) If a nonprofit development organization, or a recipient of  
5 subaccount funds described in subsection (2) of this section, fails to  
6 engage in a qualified activity within twenty-four months after receiving  
7 initial grant funding, the nonprofit development organization or  
8 recipient of subaccount funds shall return the grant proceeds to the  
9 department for credit to the General Fund.

10 (6) Beginning July 1, 2029, any funds held by the department in the  
11 Middle Income Workforce Housing Investment Fund shall be transferred to  
12 the General Fund.

13 **Sec. 180.** Section 81-12,174, Reissue Revised Statutes of Nebraska,  
14 is amended to read:

15 81-12,174 ~~(1)~~ Investment means ~~the amount paid by the applicant for:~~

16 ~~(a) Funding, including private dollars, public dollars, matching~~  
17 ~~funding, and any other funding, used for:~~

18 ~~(i) Improvements to real property that are (A) owned by the~~  
19 ~~applicant or will be owned by the applicant upon project completion, (B)~~  
20 ~~located at the qualified location, and (C) used to carry out the project;~~  
21 ~~or~~

22 ~~(ii) Equipment that is located at the qualified location and used to~~  
23 ~~carry out the project; or~~

24 ~~(b) Other amounts necessary to carry out the project.~~

25 ~~(2) Investment includes funding used to make improvements to real~~  
26 ~~property or for equipment or other amounts necessary to carry out the~~  
27 ~~project prior to the date of application.~~

28 ~~(1) Real property that is (a) constructed after the date of~~  
29 ~~application, (b) owned by the applicant, (c) located at the qualified~~  
30 ~~location, and (d) used to carry out the project; or~~

31 ~~(2) Equipment that is (a) purchased after the date of application,~~

1 ~~(b) owned by the applicant, (c) located at the qualified location, and~~  
2 ~~(d) used to carry out the project.~~

3       **Sec. 181.** Section 81-12,176, Reissue Revised Statutes of Nebraska,  
4 is amended to read:

5       81-12,176 (1) Private dollars means dollars invested in the project  
6 or donated to the applicant specifically for the project by any  
7 combination of one or more of the following:

8       (a) An individual;

9       (b) An organization that is exempt from income tax under section  
10 501(c) of the Internal Revenue Code; or

11       (c) Any nongovernmental organization.

12       (2) Private dollars does not include any direct or indirect funding  
13 from any federal, state, or local government.

14       **Sec. 182.** Section 81-12,177, Reissue Revised Statutes of Nebraska,  
15 is amended to read:

16       81-12,177 Project means an investment ~~by the applicant~~ of at least  
17 one billion six hundred million dollars at one qualified location by the  
18 end of the transformational period for academic medical, research,  
19 education, and training purposes ~~which is made to carry out the~~  
20 ~~requirements for the qualified location to be included in the program~~  
21 ~~described in Title VII, Subtitle C, section 740 of Public Law 116-92.~~

22       **Sec. 183.** Section 81-12,178, Reissue Revised Statutes of Nebraska,  
23 is amended to read:

24       81-12,178 Qualified location means any parcel of real property, or  
25 contiguous or adjacent parcels of real property, within the State of  
26 Nebraska that is or are owned by the applicant, and such other parcels  
27 ~~owned by the applicant~~ that are necessary to support the applicant's  
28 project at such parcel or parcels. ~~The~~ Except to the extent required for  
29 a project to be included in the program described in Title VII, Subtitle  
30 C, section 740 of Public Law 116-92, the award made for a qualified  
31 location may not be used for athletic or recreational purposes, except

1 that a qualified location may contain space, totaling less than ten  
2 percent of the facility square footage at the project, that may be used  
3 for food service or for exercise or recreational purposes as is commonly  
4 used for the health and well-being of employees, students, and patients.

5 **Sec. 184.** Section 81-12,182, Reissue Revised Statutes of Nebraska,  
6 is amended to read:

7 81-12,182 (1) In order to be eligible to receive the matching funds  
8 allowed in the Nebraska Transformational Projects Act, the applicant  
9 shall file an application with the director, on a form developed by the  
10 director, requesting an agreement.

11 (2) The application shall:

12 (a) Identify the project, including the qualified location of such  
13 project ~~, and state that the applicant is pursuing a partnership with the~~  
14 ~~federal government pursuant to Title VII, Subtitle C, section 740 of~~  
15 ~~Public Law 116-92 for the project;~~

16 (b) State the estimated, projected amount of total new investment in  
17 ~~at~~ the project, which shall not be less than one billion six hundred  
18 million dollars, including the estimated, projected amount of private  
19 dollars, public dollars, and matching funds, and other investments;

20 (c) Include an independent assessment of the economic impact to  
21 Nebraska from the project and its construction, which shall be performed  
22 by a professional economist or economics firm which is not in the regular  
23 employ of the applicant. The assessment must show, to the reasonable  
24 satisfaction of the director, an economic impact to Nebraska of at least  
25 two billion seven hundred million dollars during the planning and  
26 construction period and at least four billion six hundred million dollars  
27 during the ten-year period beginning either when construction is  
28 commenced or when the application is approved;

29 (d) Include approval of the project and of submission of the  
30 application by the governing body of the applicant. Approval of the  
31 project may be ~~subject to other federal, state, and local government~~

1 ~~approvals needed to complete the project and~~ subject to obtaining the  
2 funding, financing, and donations needed for the project;

3 (e) State the E-Verify number or numbers that will be used by the  
4 applicant for employees at the qualified location as provided by the  
5 United States Citizenship and Immigration Services; and

6 (f) Contain a nonrefundable application fee of twenty-five thousand  
7 dollars. The fee shall be remitted to the State Treasurer for credit to  
8 the Nebraska Transformational Project Fund.

9 (3) An application must be complete to establish the date of the  
10 application. An application shall be considered complete once it contains  
11 the items listed in subsection (2) of this section.

12 (4) Once satisfied that the application is complete and that the  
13 applicant is eligible to receive the matching funds allowed in the  
14 Nebraska Transformational Projects Act, the director shall approve the  
15 application.

16 (5) There shall be no new applications filed under this section  
17 after January 31, 2026 ~~December 31, 2025~~. Any complete application filed  
18 on or before January 31, 2026 ~~December 31, 2025~~, shall be considered by  
19 the director and approved if the location and applicant qualify for  
20 approval. Agreements may be executed with regard to any complete  
21 application filed on or before January 31, 2026 ~~December 31, 2025~~.

22 **Sec. 185.** Section 81-12,183, Reissue Revised Statutes of Nebraska,  
23 is amended to read:

24 81-12,183 (1) Within ninety days after approval of the application,  
25 the director shall prepare and deliver a written agreement to the  
26 applicant for the applicant's signature. The applicant and the director,  
27 on behalf of the State of Nebraska, shall enter into such written  
28 agreement. Under the agreement, the applicant shall agree to undertake  
29 the project and report all investment for ~~at~~ the project to the director  
30 annually. The director, on behalf of the State of Nebraska, shall agree  
31 to allow the applicant to receive the matching funds allowed in the

1 Nebraska Transformational Projects Act, subject to appropriation of such  
2 funds by the Legislature. The application, and all supporting  
3 documentation, to the extent approved, shall be considered a part of the  
4 agreement. The agreement shall state:

5 (a) The qualified location;

6 (b) The type of documentation the applicant will need to document  
7 its investment and receipt of private dollars under the act;

8 (c) The date the application was complete;

9 (d) A requirement that the applicant be and will stay registered for  
10 the E-Verify Program provided by the United States Citizenship and  
11 Immigration Services for the duration of the project;

12 (e) A requirement that, after the completion of the application, the  
13 applicant update the director, within sixty days after the occurrence of  
14 any of the following events:

15 (i) Execution of an agreement for construction of real property at  
16 the project;

17 (ii) Local approval for construction of real property at the  
18 project;

19 (iii) A binding commitment for financing of the project by a private  
20 lender, to the extent applicable;

21 (iv) Commencement of construction of real property at the project;  
22 and

23 (v) The issuance of a certificate of occupancy for real property at  
24 the project;

25 (f) A requirement that the applicant provide any information needed  
26 by the director to perform his or her responsibilities under the Nebraska  
27 Transformational Projects Act, in the manner specified by the director;

28 (g) A requirement that the applicant provide an annually updated  
29 timetable showing the private dollars donated and received and the  
30 investment for ~~at~~ the project, in the manner specified by the director;  
31 and

1 (h) A requirement that the applicant update the director annually,  
2 with its timetable or in the manner specified by the director, on any  
3 changes in plans or circumstances which it reasonably expects will affect  
4 the investment ~~or expected donations~~ for the project.

5 (2) The agreement shall state that any Any failure by the applicant  
6 to ~~timely~~ provide timely the updates or information required by the  
7 director or the act may result in the loss of the right to receive  
8 matching funds or, at the discretion of the director, result in the  
9 deferral of matching fund disbursements until such updates and  
10 information have been provided to the director by the applicant.

11 (3) The agreement shall state that the The applicant shall agree to  
12 provide documentation to the director validating the receipt of private  
13 dollars received throughout the continuation period but is not required  
14 to disclose the names of any donors of private dollars.

15 (4) An agreement under the Nebraska Transformational Projects Act  
16 shall have a duration of no more than fifteen years after the date of  
17 application, consisting of up to the ten years of the transformational  
18 period followed by the five-year continuation period, except that such  
19 agreement shall remain effective until all matching fund payments have  
20 been received as provided for under the act.

21 (5) An agreement under the Nebraska Transformational Projects Act  
22 must be approved by the governing body of the applicant to be valid.

23 **Sec. 186.** Section 81-12,184, Reissue Revised Statutes of Nebraska,  
24 is amended to read:

25 81-12,184 The following transactions or activities shall not create  
26 investment under the Nebraska Transformational Projects Act except as  
27 specifically allowed by this section:

28 (1) The renegotiation of any private donor commitment in existence  
29 before the date of application and not originally intended for the  
30 project, except to the extent of additional donation commitments for the  
31 project;

1           (2) The purchase of any property which was previously owned by the  
2     applicant or a related entity. The first purchase by either the applicant  
3     or a related entity shall be treated as investment if the item was first  
4     placed in service in the state after the date of the application;

5           (3) The renegotiation of any agreement in existence on the date of  
6     application and not originally intended for the project which does not  
7     materially change any of the material terms of the agreement shall be  
8     presumed to be a transaction entered into for the purpose of facilitating  
9     benefits under the act and shall not be allowed in the meeting of the  
10    required investment level under the act; and

11          (4) Any purchase of property from a related entity, except that the  
12     applicant will be considered to have made investment under the act to the  
13     extent the related entity would have been considered to have made  
14     investment on the purchase of the property if the related entity was  
15     considered the applicant.

16          **Sec. 187.** Section 81-12,185, Reissue Revised Statutes of Nebraska,  
17     is amended to read:

18          81-12,185 (1) Subject to section 81-12,188, an applicant shall ~~upon the applicant's project being selected for the program established~~  
19     ~~under Title VII, Subtitle C, section 740 of Public Law 116-92 and the~~  
20     ~~receipt of one billion federal dollars,~~ be entitled to receive ~~matching~~  
21     funds from the State of Nebraska, equal to fifteen percent of the total  
22     investment dollars expended on the project, up to fifty million dollars  
23     each year or as allowed in section 81-12,189, and not to exceed three  
24     hundred million dollars ~~as matching funds for the three hundred million~~  
25     ~~dollars of private dollars received by the applicant by the end of the~~  
26     ~~continuation period.~~

27  
28          (2) Subject to section 81-12,188, the state shall pay the available  
29     matching funds to the applicant on an annual basis.

30          **Sec. 188.** Section 81-12,186, Reissue Revised Statutes of Nebraska,  
31     is amended to read:



1           81-12,186 (1) The right to matching funds prescribed in section  
2   81-12,185 shall be established by filing the forms required by the  
3   director. The matching funds may only be used by the applicant to make  
4   investments for ~~at~~ the project or to pay off debt financing for such  
5   investments. Matching funds, ~~and private dollars, public dollars, and all~~  
6   other investment in the project shall be counted towards the attainment  
7   of the one-billion-six-hundred-million-dollar investment requirement.

8           (2) Interest at the rate specified in section 45-104.02, as such  
9   rate may from time to time be adjusted, shall be due by the applicant on  
10   any repayment of matching funds.

11          (3) All interpretations of the Nebraska Transformational Projects  
12   Act shall be made by the director.

13          (4) An audit of a project shall be made by the director to the  
14   extent and in the manner determined by the director. The director may  
15   recover any matching funds which were erroneously allowed by issuing a  
16   repayment determination within the later of three years from the date the  
17   matching funds were paid or three years after the end of the continuation  
18   period.

19          (5) Any determination by the director that the applicant does not  
20   qualify, that a location is not a qualified location, that a project does  
21   not qualify, that an investment ~~a private-dollar donation~~ does not  
22   qualify, or that matching funds must be repaid may be protested by the  
23   applicant to the director within sixty days after the mailing to the  
24   applicant of the written notice of the proposed determination by the  
25   director. If the notice of proposed determination is not protested in  
26   writing by the applicant within the sixty-day period, the proposed  
27   determination is a final determination. If the notice is protested, the  
28   director, after a formal hearing by the director or by an independent  
29   hearing officer appointed by the director, if requested by the applicant  
30   in such protest, shall issue a written order resolving such protest.

31          **Sec. 189.** Section 81-12,187, Reissue Revised Statutes of Nebraska,

1 is amended to read:

2 81-12,187 (1) The project applicant must receive make an investment  
3 of one billion six hundred million dollars ~~at the project, of which at~~  
4 ~~least one billion dollars shall come from federal funding,~~ before the end  
5 of the transformational period. If the project investment applicant fails  
6 to reach such threshold, all of the matching funds paid to the applicant  
7 under the Nebraska Transformational Projects Act shall be repaid by the  
8 applicant to the director, and the applicant shall be entitled to no  
9 matching funds for the project.

10 (2) The project applicant must maintain the required level of  
11 investment for the entire continuation period. If the project applicant  
12 fails to maintain the required level of investment for the entire  
13 continuation period, all of the matching funds paid to the applicant  
14 under the act shall be repaid by the applicant to the director, and the  
15 applicant shall be entitled to no matching funds for the project.

16 ~~(3) If the applicant fails to receive, before the end of the~~  
17 ~~continuation period, three hundred million dollars of donations of~~  
18 ~~private dollars to be used for the project, then all matching funds paid~~  
19 ~~to the applicant under the act shall be repaid by the applicant to the~~  
20 ~~director.~~

21 (3) (4) The repayment required by this section shall not occur if  
22 (a) the failure to receive a donation, or achieve or maintain the  
23 required level of investment, was caused by an act of God or a national  
24 emergency or (b) the state does not fully fund the matching funds as  
25 qualified pursuant to section 81-12,185.

26 **Sec. 190.** Section 81-12,189, Reissue Revised Statutes of Nebraska,  
27 is amended to read:

28 81-12,189 If the applicant cannot be paid in full in any given  
29 fiscal year, then the matching funds shall be paid in later years until  
30 fully funded. If, based upon total investment expended, the applicant is  
31 not entitled to receive the maximum of fifty million dollars in matching

1 funds in any given year, the balance of matching funds shall be carried  
2 forward and available for distribution in future years as provided in  
3 section 81-12,185.

4 **Sec. 191.** Section 81-12,191, Reissue Revised Statutes of Nebraska,  
5 is amended to read:

6 81-12,191 (1) No later than October 1 following the approval of the  
7 application ~~, 2024~~, and no later than October 1 of each year thereafter  
8 until the end of the transformational period, the director shall submit  
9 electronically an annual report for the previous fiscal year to the  
10 Legislature. The report shall be on a fiscal year, accrual basis that  
11 satisfies the requirements set by the Governmental Accounting Standards  
12 Board. The director shall, on or before December 15 following the  
13 approval of the application ~~, 2024~~, and on or before December 15 of each  
14 year thereafter, appear at a joint hearing of the Appropriations  
15 Committee of the Legislature and the Revenue Committee of the Legislature  
16 and present the report. Any supplemental information requested by three  
17 or more committee members shall be presented within thirty days after the  
18 request.

19 (2) The report shall state (a) the payment of matching funds made by  
20 the State of Nebraska, (b) the expected payments of matching funds still  
21 to be made by the State of Nebraska, and (c) the investments ~~investment~~  
22 made in the project ~~by the applicant~~.

23 (3) The report shall provide an explanation of the audit and review  
24 processes of the Department of Economic Development in approving and  
25 rejecting the provision of matching funds and in enforcing matching funds  
26 repayment.

27 (4) No information shall be provided in the report or in  
28 supplemental information that is protected by state or federal  
29 confidentiality laws. The identity of private donors shall not be  
30 included in the report.

31 **Sec. 192.** Section 81-12,193, Reissue Revised Statutes of Nebraska,

1 is amended to read:

2 81-12,193 (1) The Nebraska Transformational Project Fund is hereby  
3 created. The fund shall receive money from application fees paid under  
4 the Nebraska Transformational Projects Act and from transfers authorized  
5 by appropriations from the Legislature, grants, private contributions,  
6 repayments of matching funds, and all other sources. Any money in the  
7 fund available for investment shall be invested by the state investment  
8 officer pursuant to the Nebraska Capital Expansion Act and the Nebraska  
9 State Funds Investment Act.

10 (2) It is the intent of the Legislature that the State Treasurer  
11 shall transfer an amount not to exceed three hundred million dollars to  
12 the Nebraska Transformational Project Fund. Such transfers shall only  
13 occur after the director has received sufficient documentation of  
14 investment in the project applicant has been selected for participation  
15 in the program described in Title VII, Subtitle C, section 740 of Public  
16 Law 116-92 and commitments totaling one billion three hundred million  
17 dollars in total investment, including only federal dollars and private  
18 donations, have been secured. In no case shall any transfer occur before  
19 fiscal year 2025-26. Distributions shall only be made from the fund to  
20 the applicant each year in amounts equal to fifteen percent of the  
21 investment expended for the project, up to fifty million dollars each  
22 year as allowed in section 81-12,189. For each year in which fifteen  
23 percent of investment expended exceeds the annual state limit of fifty  
24 million dollars, the excess investment amounts shall be credited to the  
25 following year's matching eligibility total the amount of private dollars  
26 received by the applicant for the project.

27 (3) Any money remaining in the fund after all obligations have been  
28 met shall be transferred to the General Fund.

29 **Sec. 193.** Section 81-12,224, Reissue Revised Statutes of Nebraska,  
30 is amended to read:

31 81-12,224 The Shovel-Ready Capital Recovery and Investment Fund is

1 created. The fund shall consist of transfers authorized by the  
2 Legislature and any gifts, grants, or bequests from any source, including  
3 federal, state, public, and private sources. The fund shall be  
4 administered by the department and shall be used to make grants under the  
5 Shovel-Ready Capital Recovery and Investment Act. Transfers may be made  
6 from the fund to the General Fund at the direction of the Legislature.  
7 Any money in the Shovel-Ready Capital Recovery and Investment Fund fund  
8 available for investment shall be invested by the state investment  
9 officer pursuant to the Nebraska Capital Expansion Act and the Nebraska  
10 State Funds Investment Act. Any Beginning October 1, 2024, any investment  
11 earnings from investment of money in the fund shall be credited to the  
12 General Fund.

13 **Sec. 194.** Section 81-12,238, Reissue Revised Statutes of Nebraska,  
14 is amended to read:

15 81-12,238 Sections 81-12,238 to 81-12,243 ~~81-12,244~~ shall be known  
16 and may be cited as the Economic Recovery Act.

17 **Sec. 195.** Section 81-12,243, Reissue Revised Statutes of Nebraska,  
18 is amended to read:

19 81-12,243 (1) The Economic Recovery Contingency Fund is created. The  
20 fund shall consist of transfers by the Legislature to carry out the  
21 Economic Recovery Act. Transfers may be made from the Economic Recovery  
22 Contingency Fund to the General Fund, the State Park Cash Revolving Fund,  
23 or the Museum Construction and Maintenance Fund at the direction of the  
24 Legislature. Any money in the Economic Recovery Contingency Fund fund  
25 available for investment shall be invested by the state investment  
26 officer pursuant to the Nebraska Capital Expansion Act and the Nebraska  
27 State Funds Investment Act. Investment earnings on and after July 1,  
28 2023, and prior to July 1, 2025, shall be credited to the fund. Beginning  
29 July 1, 2025, any investment earnings from investment of money in the  
30 fund shall be credited to the General Fund.

31 (2) The Department of Economic Development may review the projects

1 listed in the coordination plan and the appendices by the Economic  
2 Recovery Special Committee of the Legislature dated January 10, 2023, and  
3 shall prioritize the use of the fund on projects listed in the  
4 coordination plan followed by the projects in the appendices.

5 ~~(3) The State Treasurer shall transfer seven hundred fifty thousand~~  
6 ~~dollars from the Economic Recovery Contingency Fund to the Museum~~  
7 ~~Construction and Maintenance Fund on or after July 1, 2024, but before~~  
8 ~~December 31, 2024, on such dates and in such amounts as directed by the~~  
9 ~~budget administrator of the budget division of the Department of~~  
10 ~~Administrative Services. The State Treasurer shall transfer fifteen~~  
11 ~~million dollars from the Economic Recovery Contingency Fund to the Museum~~  
12 ~~Construction and Maintenance Fund on or after July 1, 2025, but before~~  
13 ~~December 31, 2025, on such dates and in such amounts as directed by the~~  
14 ~~budget administrator of the budget division of the Department of~~  
15 ~~Administrative Services.~~

16 ~~(4) The State Treasurer shall transfer thirty million dollars from~~  
17 ~~the Economic Recovery Contingency Fund to the Inland Port Authority Fund~~  
18 ~~no later than five business days after April 17, 2024, for the purpose of~~  
19 ~~creating and operating an innovation district by an inland port authority~~  
20 ~~and for any other purpose authorized under the Municipal Inland Port~~  
21 ~~Authority Act.~~

22 ~~(3) (5) The State Treasurer shall transfer any unobligated funds~~  
23 ~~remaining in the Economic Recovery Contingency Fund on July 31, 2026, to~~  
24 ~~the Inland Port Authority Fund. Any cash fund estimates for~~  
25 ~~administrative costs related to the Economic Recovery Act provided by the~~  
26 ~~Department of Economic Development in a budget request report pursuant to~~  
27 ~~section 81-132 shall be considered an obligation of the fund. Any~~  
28 ~~transfer of money from the Economic Recovery Contingency Fund authorized~~  
29 ~~by the Legislature and scheduled to occur after July 31, 2026, shall be~~  
30 ~~considered an obligation of the fund.~~

31 ~~(6) The State Treasurer shall transfer seven million dollars from~~

1 ~~the Economic Recovery Contingency Fund to the Museum Construction and~~  
2 ~~Maintenance Fund on or after January 1, 2026, but before June 30, 2026,~~  
3 ~~on such dates and in such amounts as directed by the budget administrator~~  
4 ~~of the budget division of the Department of Administrative Services.~~

5       **Sec. 196.** Section 81-12,245, Reissue Revised Statutes of Nebraska,  
6 is amended to read:

7       81-12,245 (1) The Department of Economic Development shall use any  
8 funds received from the federal Coronavirus Capital Projects Fund under  
9 the federal American Rescue Plan Act of 2021 as follows:

10       (a) No more than thirty-five million dollars to eligible projects  
11 that are located within a congressional district which contains a city of  
12 the metropolitan class. Within a city of the metropolitan class, grants  
13 shall be given to multipurpose community facilities;

14       (b) No less than forty million dollars to eligible projects that are  
15 located within a congressional district which contains a city of the  
16 primary class;

17       (c) No less than forty million dollars to eligible projects that are  
18 located within a congressional district which does not contain a city of  
19 the metropolitan class or a city of the primary class. Grants under this  
20 subdivision shall be awarded to eligible projects in cities of the second  
21 class and villages; and

22       (d) No more than five million dollars of such federal funds for the  
23 administration by the department of funds received from the federal  
24 Coronavirus Capital Projects Fund under the federal American Rescue Plan  
25 Act of 2021.

26       ~~(2) Any funds received from the federal Coronavirus Capital Projects~~  
27 ~~Fund under the federal American Rescue Plan Act of 2021 utilized for~~  
28 ~~eligible broadband infrastructure projects shall be administered in a~~  
29 ~~manner consistent with the Nebraska Broadband Bridge Act, except that the~~  
30 ~~matching funds requirement in section 86-1304 shall not apply to such~~  
31 ~~federal funding for broadband projects.~~

1       ~~(2)~~ ~~(3)~~ The department shall, beginning July 1, 2022, through July  
2   15, 2022, allow a qualified public or private entity to apply for a grant  
3   using funds received from the federal Coronavirus Capital Projects Fund  
4   under the federal American Rescue Plan Act of 2021. The department may  
5   open additional grant application periods as needed until all funds are  
6   allocated.

7       ~~(3)~~ ~~(4)~~ Grants under subdivision (1)(a) of this section shall be  
8   restricted to eligible projects located within or adjacent to one or more  
9   qualified census tracts or economic redevelopment areas as defined in  
10  section 81-12,153 in a city of the metropolitan class. Priority for  
11  grants under subdivision (1)(a) of this section shall be given to a city  
12  of the metropolitan class in partnership with a nonprofit organization  
13  for eligible projects for the rehabilitation or expansion of existing  
14  multipurpose community facilities.

15       **Sec. 197.** Section 81-1329, Reissue Revised Statutes of Nebraska, is  
16  amended to read:

17       81-1329 The Community College State Dependents Fund is created. The  
18  fund shall be used to reimburse tuition expenses for dependents of  
19  Nebraska state employees enrolled in one of the state's six community  
20  colleges. The Department of Administrative Services shall administer the  
21  fund through the benefits administration program. The fund shall consist  
22  of transfers authorized by the Legislature and any gifts, grants, or  
23  bequests for such purposes from any source, including federal, state,  
24  public, and private sources. Transfers may be made from the fund to the  
25  General Fund at the direction of the Legislature. Any money in the  
26  Community College State Dependents Fund ~~fund~~ available for investment  
27  shall be invested by the state investment officer pursuant to the  
28  Nebraska Capital Expansion Act and the Nebraska State Funds Investment  
29  Act.

30       **Sec. 198.** Section 81-1558, Reissue Revised Statutes of Nebraska, is  
31  amended to read:



1           81-1558 There is hereby created within the state treasury a fund to  
2 be known as the Nebraska Litter Reduction and Recycling Fund. The  
3 proceeds of the fee imposed by sections 81-1559 to 81-1560.02, money  
4 received by the department as gifts, donations, or contributions toward  
5 the goals stated in section 81-1535, and money received by the department  
6 for nonprofit activities concerning litter reduction and recycling,  
7 including, but not limited to, honoraria, literature furnished by the  
8 department, and funds realized as reimbursement for expenses in  
9 conducting educational forums, shall be remitted to the State Treasurer  
10 for credit to such fund to be used for the administration and enforcement  
11 of the Nebraska Litter Reduction and Recycling Act. Transfers may be made  
12 from the fund to the General Fund at the direction of the Legislature.  
13 Any money in the Nebraska Litter Reduction and Recycling Fund available  
14 for investment shall be invested by the state investment officer pursuant  
15 to the Nebraska Capital Expansion Act and the Nebraska State Funds  
16 Investment Act. Beginning October 1, 2024, any investment earnings from  
17 investment of money in the fund shall be credited to the General Fund.

18           **Sec. 199.** Section 81-15,174, Reissue Revised Statutes of Nebraska,  
19 is amended to read:

20           81-15,174 The Nebraska Environmental Trust Fund is created. The fund  
21 shall be maintained in the state accounting system as a cash fund. Except  
22 as otherwise provided in this section, the fund shall be used to carry  
23 out the purposes of the Nebraska Environmental Trust Act, including the  
24 payment of administrative costs. Money in the fund shall include proceeds  
25 credited pursuant to section 9-812 and proceeds designated by the board  
26 pursuant to section 81-15,173. Transfers may be made from the Nebraska  
27 Environmental Trust Fund to the Nebraska Soil and Water Conservation  
28 Fund, the Water Resources Cash Fund, or the Water Sustainability Fund at  
29 the direction of the Legislature, and any money so transferred shall be  
30 expended in accordance with section 81-15,168. Any money in the fund  
31 available for investment shall be invested by the state investment

1 officer pursuant to the Nebraska Capital Expansion Act and the Nebraska  
2 State Funds Investment Act. Beginning October 1, 2024, any investment  
3 earnings from investment of money in the fund shall be credited to the  
4 General Fund.

5 **Sec. 200.** Section 81-15,300, Reissue Revised Statutes of Nebraska,  
6 is amended to read:

7 81-15,300 There is hereby created the Engineering Plan Review Cash  
8 Fund which shall be used to pay the expenses of the Department of  
9 Environment and Energy related to engineering reviews of plans and  
10 specifications, including those under subsection (3) of section 81-15,268  
11 and subsection (2) of section 81-15,282. Transfers may be made from the  
12 fund to the General Fund at the direction of the Legislature. Any money  
13 in the Engineering Plan Review Cash Fund fund available for investment  
14 shall be invested by the state investment officer pursuant to the  
15 Nebraska Capital Expansion Act and the Nebraska State Funds Investment  
16 Act. ~~The State Treasurer shall transfer any money in the Health and Human~~  
17 ~~Services Cash Fund pursuant to subsection (3) of section 81-15,268 and~~  
18 ~~subsection (2) of section 81-15,282, as such sections existed prior to~~  
19 ~~July 1, 2021, to the Engineering Plan Review Cash Fund on July 1, 2021.~~

20 **Sec. 201.** Section 81-2004.07, Reissue Revised Statutes of Nebraska,  
21 is amended to read:

22 81-2004.07 The Nebraska State Patrol Vehicle Replacement Cash Fund  
23 is created. The Superintendent of Law Enforcement and Public Safety of  
24 the Nebraska State Patrol shall administer the fund. The fund shall be  
25 used to purchase motor vehicles for the Nebraska State Patrol. Transfers  
26 may be made from the fund to the General Fund at the direction of the  
27 Legislature. Any money in the Nebraska State Patrol Vehicle Replacement  
28 Cash Fund fund available for investment shall be invested by the state  
29 investment officer pursuant to the Nebraska Capital Expansion Act and the  
30 Nebraska State Funds Investment Act.

31 **Sec. 202.** Section 81-2004.08, Reissue Revised Statutes of Nebraska,

1 is amended to read:

2 81-2004.08 (1) The Nebraska Public Safety Communication System Cash  
3 Fund is created. The fund shall be established within the Nebraska State  
4 Patrol and administered by the Superintendent of Law Enforcement and  
5 Public Safety. The fund shall consist of all revenue credited pursuant to  
6 law, including any fund transfers authorized by the Legislature.

7 (2) The fund shall only be used to pay the patrol's direct costs  
8 related to administering, operating, and maintaining the Nebraska Public  
9 Safety Communication System, except that (a) any unobligated money in the  
10 fund may first be used to reduce the patrol's General Fund costs to  
11 operate the Nebraska Public Safety Communication System, and if  
12 additional unobligated money in the fund exists, the Legislature may  
13 transfer money from the fund to the State Fire Marshal and the Game and  
14 Parks Commission to reduce the General Fund costs to operate the Nebraska  
15 Public Safety Communication System, and (b) transfers may be made from  
16 the fund to the General Fund at the direction of the Legislature ~~For~~  
17 ~~fiscal year 2013-14, transfers may be made from the fund to the Nebraska~~  
18 ~~Capital Construction Fund at the direction of the Legislature to support~~  
19 ~~capital projects related to Nebraska State Patrol law enforcement~~  
20 ~~efforts.~~ Any money in the Nebraska Public Safety Communication System  
21 Cash Fund available for investment shall be invested by the state  
22 investment officer pursuant to the Nebraska Capital Expansion Act and the  
23 Nebraska State Funds Investment Act.

24 **Sec. 203.** Section 82-139, Reissue Revised Statutes of Nebraska, is  
25 amended to read:

26 82-139 The Support Nebraska History Cash Fund is created. The fund  
27 shall consist of money credited to the fund under section 60-3,256 and  
28 any other gifts, bequests, grants, or other contributions or donations to  
29 the fund from public or private entities. The Nebraska State Historical  
30 Society shall administer and distribute the Support Nebraska History Cash  
31 Fund. The fund shall be expended to promote the history of Nebraska on

1 the Internet, to support history education for children in Nebraska, and  
2 for costs directly related to the administration of the fund. Transfers  
3 may be made from the fund to the General Fund at the direction of the  
4 Legislature. Any money in the Support Nebraska History Cash Fund fund  
5 available for investment shall be invested by the state investment  
6 officer pursuant to the Nebraska Capital Expansion Act and the Nebraska  
7 State Funds Investment Act.

8 **Sec. 204.** Section 83-973, Reissue Revised Statutes of Nebraska, is  
9 amended to read:

10 83-973 The Prison Overcrowding Contingency Fund is created. The  
11 State Treasurer shall transfer fifteen million dollars from the General  
12 Fund to the Prison Overcrowding Contingency Fund on or before July 15,  
13 2021, on such date as directed by the budget administrator of the budget  
14 division of the Department of Administrative Services. It is the intent  
15 of the Legislature that these funds remain in the Prison Overcrowding  
16 Contingency Fund until sufficient details are provided to the Legislature  
17 regarding plans to reduce prison overcrowding, except that (1) the fund  
18 may be used for purposes of a study of inmate classification within the  
19 Department of Correctional Services and (2) transfers may be made to the  
20 General Fund or the Vocational and Life Skills Programming Fund at the  
21 direction of the Legislature. Any money in the Prison Overcrowding  
22 Contingency Fund available for investment shall be invested by the state  
23 investment officer pursuant to the Nebraska Capital Expansion Act and the  
24 Nebraska State Funds Investment Act.

25 **Sec. 205.** Section 84-612, Reissue Revised Statutes of Nebraska, is  
26 amended to read:

27 84-612 (1) There is hereby created within the state treasury a fund  
28 known as the Cash Reserve Fund which shall be under the direction of the  
29 State Treasurer. The fund shall only be used pursuant to this section.

30 (2) The State Treasurer shall transfer funds from the Cash Reserve  
31 Fund to the General Fund upon certification by the Director of

1 Administrative Services that the current cash balance in the General Fund  
2 is inadequate to meet current obligations. Such certification shall  
3 include the dollar amount to be transferred. Any transfers made pursuant  
4 to this subsection shall be reversed upon notification by the Director of  
5 Administrative Services that sufficient funds are available.

6 (3) In addition to receiving transfers from other funds, the Cash  
7 Reserve Fund shall receive federal funds received by the State of  
8 Nebraska for undesignated general government purposes, federal revenue  
9 sharing, or general fiscal relief of the state.

10 ~~(4) The State Treasurer shall transfer fifteen million eight hundred~~  
11 ~~forty-one thousand dollars from the Governor's Emergency Cash Fund to the~~  
12 ~~Cash Reserve Fund on or before June 30, 2024, on such dates and in such~~  
13 ~~amounts as directed by the budget administrator of the budget division of~~  
14 ~~the Department of Administrative Services.~~

15 ~~(5) The State Treasurer shall transfer one hundred sixty-six million~~  
16 ~~six hundred seventy-three thousand five hundred eighty dollars from the~~  
17 ~~Cash Reserve Fund to the Nebraska Capital Construction Fund on or after~~  
18 ~~July 1, 2023, but before June 30, 2024, on such dates and in such amounts~~  
19 ~~as directed by the budget administrator of the budget division of the~~  
20 ~~Department of Administrative Services.~~

21 ~~(4) (6)~~ No funds shall be transferred from the Cash Reserve Fund to  
22 fulfill the obligations created under the Nebraska Property Tax Incentive  
23 Act unless the balance in the Cash Reserve Fund after such transfer will  
24 be at least equal to five hundred million dollars.

25 ~~(5) (7)~~ The State Treasurer shall transfer ten million dollars from  
26 the Cash Reserve Fund to the School Safety and Security Fund as soon as  
27 administratively possible after September 2, 2023, on such dates and in  
28 such amounts as directed by the budget administrator of the budget  
29 division of the Department of Administrative Services.

30 ~~(8) The State Treasurer shall transfer three million dollars from~~  
31 ~~the Cash Reserve Fund to the Risk Loss Trust on or before June 30, 2024,~~

1 on such dates and in such amounts as directed by the budget administrator  
2 of the budget division of the Department of Administrative Services.

3 ~~(9) The State Treasurer shall transfer eleven million three hundred~~  
4 ~~twenty thousand dollars from the Cash Reserve Fund to the Health and~~  
5 ~~Human Services Cash Fund on or after July 1, 2023, but on or before June~~  
6 ~~30, 2024, on such dates and in such amounts as directed by the budget~~  
7 ~~administrator of the budget division of the Department of Administrative~~  
8 ~~Services.~~

9 ~~(10) The State Treasurer shall transfer five hundred seventy-four~~  
10 ~~million five hundred thousand dollars from the Cash Reserve Fund to the~~  
11 ~~Perkins County Canal Project Fund on or before June 30, 2024, on such~~  
12 ~~dates and in such amounts as directed by the budget administrator of the~~  
13 ~~budget division of the Department of Administrative Services.~~

14 ~~(11) The State Treasurer shall transfer one million one hundred~~  
15 ~~fifteen thousand dollars from the Cash Reserve Fund to the Public Safety~~  
16 ~~Cash Fund on or after July 1, 2023, but before June 30, 2024, on such~~  
17 ~~dates and in such amounts as directed by the budget administrator of the~~  
18 ~~budget division of the Department of Administrative Services.~~

19 ~~(12) The State Treasurer shall transfer five million dollars from~~  
20 ~~the Cash Reserve Fund to the Nebraska Public Safety Communication System~~  
21 ~~Revolving Fund on or after July 1, 2023, but before June 30, 2024, on~~  
22 ~~such dates and in such amounts as directed by the budget administrator of~~  
23 ~~the budget division of the Department of Administrative Services.~~

24 (6) ~~(13)~~ The State Treasurer shall transfer two million four hundred  
25 twenty-five thousand dollars from the Cash Reserve Fund to the Nebraska  
26 Public Safety Communication System Revolving Fund on or after July 1,  
27 2024, but before June 30, 2025, on such dates and in such amounts as  
28 directed by the budget administrator of the budget division of the  
29 Department of Administrative Services.

30 ~~(14) The State Treasurer shall transfer seventy million dollars from~~  
31 ~~the Cash Reserve Fund to the Shovel-Ready Capital Recovery and Investment~~

1 ~~Fund on or after July 1, 2023, but before June 30, 2024, on such dates~~  
2 ~~and in such amounts as directed by the budget administrator of the budget~~  
3 ~~division of the Department of Administrative Services.~~

4 ~~(15) The State Treasurer shall transfer two million dollars from the~~  
5 ~~Cash Reserve Fund to the Site and Building Development Fund on or after~~  
6 ~~July 1, 2023, but before June 30, 2024, on such dates and in such amounts~~  
7 ~~as directed by the budget administrator of the budget division of the~~  
8 ~~Department of Administrative Services.~~

9 ~~(16) The State Treasurer shall transfer twenty million dollars from~~  
10 ~~the Cash Reserve Fund to the Economic Development Cash Fund on or after~~  
11 ~~July 1, 2023, but before June 30, 2024, on such dates and in such amounts~~  
12 ~~as directed by the budget administrator of the budget division of the~~  
13 ~~Department of Administrative Services.~~

14 ~~(17) The State Treasurer shall transfer two hundred forty million~~  
15 ~~dollars from the Cash Reserve Fund to the Economic Recovery Contingency~~  
16 ~~Fund on or after July 1, 2023, but before June 30, 2024, on such dates~~  
17 ~~and in such amounts as directed by the budget administrator of the budget~~  
18 ~~division of the Department of Administrative Services.~~

19 ~~(18) The State Treasurer shall transfer ten million dollars from the~~  
20 ~~Cash Reserve Fund to the Critical Infrastructure Facilities Cash Fund on~~  
21 ~~or after July 1, 2023, but before June 30, 2024, on such dates and in~~  
22 ~~such amounts as directed by the budget administrator of the budget~~  
23 ~~division of the Department of Administrative Services.~~

24 ~~(19) The State Treasurer shall transfer four hundred forty million~~  
25 ~~dollars from the General Fund to the Cash Reserve Fund on or after July~~  
26 ~~1, 2023, but before June 30, 2024, on such dates and in such amounts as~~  
27 ~~directed by the budget administrator of the budget division of the~~  
28 ~~Department of Administrative Services.~~

29 ~~(7) (20) The State Treasurer shall transfer four million dollars~~  
30 ~~from the Cash Reserve Fund to the General Fund on or after July 1, 2024,~~  
31 ~~but before June 30, 2025, on such dates and in such amounts as directed~~

1 by the budget administrator of the budget division of the Department of  
2 Administrative Services.

3 (8) ~~(21)~~ The State Treasurer shall transfer twenty-nine million four  
4 hundred fifty-eight thousand eight hundred dollars from the Cash Reserve  
5 Fund to the Nebraska Capital Construction Fund on or after July 1, 2024,  
6 but before June 30, 2025, on such dates and in such amounts as directed  
7 by the budget administrator of the budget division of the Department of  
8 Administrative Services.

9 ~~(22) The State Treasurer shall transfer two million five hundred~~  
10 ~~thousand dollars from the Cash Reserve Fund to the Materiel Division~~  
11 ~~Revolving Fund on or after July 1, 2023, but before June 30, 2024, on~~  
12 ~~such dates and in such amounts as directed by the budget administrator of~~  
13 ~~the budget division of the Department of Administrative Services.~~

14 ~~(23) The State Treasurer shall transfer ten million dollars from the~~  
15 ~~Cash Reserve Fund to the Youth Outdoor Education Innovation Fund on or~~  
16 ~~after July 1, 2023, but before June 30, 2024, on such dates and in such~~  
17 ~~amounts as directed by the budget administrator of the budget division of~~  
18 ~~the Department of Administrative Services.~~

19 ~~(24) The State Treasurer shall transfer twenty-eight million dollars~~  
20 ~~from the Jobs and Economic Development Initiative Fund to the Cash~~  
21 ~~Reserve Fund on or before June 30, 2024, on such dates and in such~~  
22 ~~amounts as directed by the budget administrator of the budget division of~~  
23 ~~the Department of Administrative Services.~~

24 ~~(25) The State Treasurer shall transfer five million dollars from~~  
25 ~~the Cash Reserve Fund to the State Insurance Fund on or before July 10,~~  
26 ~~2024, on such dates and in such amounts as directed by the budget~~  
27 ~~administrator of the budget division of the Department of Administrative~~  
28 ~~Services.~~

29 (9) ~~(26)~~ The State Treasurer shall transfer three million five  
30 hundred thousand dollars from the Cash Reserve Fund to the Health and  
31 Human Services Cash Fund on or after July 1, 2024, but on or before June



1 30, 2025, on such dates and in such amounts as directed by the budget  
2 administrator of the budget division of the Department of Administrative  
3 Services.

4 (10) ~~(27)~~ The State Treasurer shall transfer three million two  
5 hundred fifty thousand dollars from the Cash Reserve Fund to the State  
6 Insurance Fund as soon as possible after April 2, 2024, on such dates and  
7 in such amounts as directed by the budget administrator of the budget  
8 division of the Department of Administrative Services.

9 ~~(28) The State Treasurer shall transfer five million dollars from~~  
10 ~~the Cash Reserve Fund to the Municipality Infrastructure Aid Fund on or~~  
11 ~~after July 1, 2024, but before July 15, 2024, on such dates and in such~~  
12 ~~amounts as directed by the budget administrator of the budget division of~~  
13 ~~the Department of Administrative Services.~~

14 (11) ~~(29)~~ The State Treasurer shall transfer twenty-five million  
15 dollars from the Cash Reserve Fund to the Governor's Emergency Cash Fund  
16 on or before June 30, 2025, on such dates and in such amounts as directed  
17 by the budget administrator of the budget division of the Department of  
18 Administrative Services.

19 (12) ~~(30)~~ The State Treasurer shall transfer ten million dollars  
20 from the Cash Reserve Fund to the Governor's Emergency Cash Fund on or  
21 after July 1, 2025, but before June 30, 2026, on such dates and in such  
22 amounts as directed by the budget administrator of the budget division of  
23 the Department of Administrative Services.

24 (13) The State Treasurer shall transfer forty-five million eight  
25 hundred ninety-seven thousand dollars from the Cash Reserve Fund to the  
26 Nebraska Capital Construction Fund on or before June 30, 2026, on such  
27 dates and in such amounts as directed by the budget administrator of the  
28 budget division of the Department of Administrative Services.

29 (14) The State Treasurer shall transfer one hundred thousand dollars  
30 from the Cash Reserve Fund to the Self-Insured Liability Fund on or  
31 before June 30, 2025, on such dates and in such amounts as directed by

1 the budget administrator of the budget division of the Department of  
2 Administrative Services.

3 (15) It is the intent of the Legislature to transfer two hundred  
4 million dollars from the Cash Reserve Fund to the Transformational  
5 Project Fund in increments necessary to fund the distributions authorized  
6 in section 81-12,193, beginning in fiscal year 2027-28 and continuing  
7 each fiscal year until such distribution requirements are met.

8 (16) The State Treasurer shall transfer one hundred forty-two  
9 million dollars from the Cash Reserve Fund to the General Fund on or  
10 after July 1, 2026, but before June 30, 2027, on such dates and in such  
11 amounts as directed by the budget administrator of the budget division of  
12 the Department of Administrative Services.

13 ~~(31) It is the intent of the Legislature to transfer two hundred~~  
14 ~~million dollars from the Cash Reserve Fund to the General Fund on or~~  
15 ~~after July 1, 2026, but before June 30, 2027, if the balance of the Cash~~  
16 ~~Reserve Fund on July 1, 2026, after accounting for the transfers in this~~  
17 ~~section, does not fall below sixteen percent of the amount appropriated,~~  
18 ~~excluding encumbered and certified reappropriations, from the General~~  
19 ~~Fund for fiscal year 2026-27.~~

20 **Sec. 206.** Section 84-622, Reissue Revised Statutes of Nebraska, is  
21 amended to read:

22 84-622 The State Treasurer shall transfer:

23 (1) To the Economic Recovery Contingency Fund by October 1, 2024,  
24 and on or before June 30 of each year through June 30, 2025 2026, on such  
25 dates and in such amounts as directed by the budget administrator of the  
26 budget division of the Department of Administrative Services, (a) the  
27 first thirteen million dollars of any interest earned on or after July 1,  
28 2024, and on or before June 30, 2026, on federal funds allocated to the  
29 State of Nebraska from the federal Coronavirus State Fiscal Recovery Fund  
30 pursuant to the federal American Rescue Plan Act of 2021, 42 U.S.C. 802,  
31 as amended, (b) the first twelve million dollars of any interest earned

1 on or after July 1, 2024, and on or before June 30, 2025 2026, from the  
2 investment of money in the Perkins County Canal Project Fund pursuant to  
3 section 61-305, and (c) the first five million dollars of any interest  
4 earned on or after July 1, 2024, and on or before June 30, 2025 2026,  
5 from the investment of money in the Nebraska Capital Construction Fund  
6 from transfers credited to such fund that are designated for the  
7 construction of a new state prison pursuant to section 72-1001; and

8 ~~(2) To the Museum Construction and Maintenance Fund on or before~~  
9 ~~June 30 of each year through June 30, 2026, on such dates and in such~~  
10 ~~amounts as directed by the budget administrator of the budget division of~~  
11 ~~the Department of Administrative Services, the next seven million dollars~~  
12 ~~of any interest earned after the first twelve million dollars of interest~~  
13 ~~earned on or after July 1, 2024, and on or before June 30, 2026, from the~~  
14 ~~investment of money in the Perkins County Canal Project Fund pursuant to~~  
15 ~~section 61-305; and~~

16 (2) ~~(3)~~ To the Inland Port Authority Fund on or before June 30 of  
17 each year through June 30, 2025 2026, on such dates and in such amounts  
18 as directed by the budget administrator of the budget division of the  
19 Department of Administrative Services, (a) any interest earned after the  
20 first thirteen million dollars of interest earned on or after July 1,  
21 2024, and on or before June 30, 2026, on federal funds allocated to the  
22 State of Nebraska from the federal Coronavirus State Fiscal Recovery Fund  
23 pursuant to the federal American Rescue Plan Act of 2021, 42 U.S.C. 802,  
24 as amended, (b) any interest earned after the first nineteen million  
25 dollars of interest earned on or after July 1, 2024, and on or before  
26 June 30, 2025 2026, from the investment of money in the Perkins County  
27 Canal Project Fund pursuant to section 61-305, and (c) any interest  
28 earned after the first five million dollars of interest earned on or  
29 after July 1, 2024, and on or before June 30, 2025 2026, from the  
30 investment of money in the Nebraska Capital Construction Fund from  
31 transfers credited to such fund that are designated for the construction

1 of a new state prison pursuant to section 72-1001.

2 **Sec. 207.** Section 85-1643, Reissue Revised Statutes of Nebraska, is  
3 amended to read:

4 85-1643 (1) The Private Postsecondary Career Schools Cash Fund is  
5 created. All fees collected pursuant to the Private Postsecondary Career  
6 School Act shall be remitted to the State Treasurer for credit to the  
7 fund. The fund shall be used only for the purpose of administering the  
8 act, except that transfers may be made from the fund to the Education  
9 Future Fund at the direction of the Legislature. No fees shall be subject  
10 to refund.

11 (2) Except as provided in subsection (4) of this section, fees  
12 collected pursuant to the act shall be the following:

13 (a) Initial application for authorization to operate, two hundred  
14 dollars plus twenty dollars per program of study offered;

15 (b) Renewal application for authorization to operate, one hundred  
16 dollars plus twenty dollars per program of study offered, except that the  
17 board may establish a variable fee schedule based upon the prior school  
18 year's gross tuition revenue as provided by the school pursuant to  
19 section 85-1656;

20 (c) Approval to operate a branch facility, one hundred dollars;

21 (d) Late submission of application, fifty dollars;

22 (e) Initial agent's permit, fifty dollars;

23 (f) Agent's permit renewal, twenty dollars;

24 (g) Accreditation or reaccreditation, one hundred dollars;

25 (h) Initial authorization to award an associate degree, one hundred  
26 dollars;

27 (i) Significant program change, fifty dollars;

28 (j) Change of name or location, twenty-five dollars; and

29 (k) Additional new program, one hundred dollars.

30 (3) Fees for out-of-state schools may include, but shall not exceed  
31 the following:

1 (a) Certificate of approval to recruit, five hundred dollars  
2 annually;

3 (b) Initial agent's permit, one hundred dollars; and

4 (c) Agent's permit renewal, forty dollars.

5 (4)(a) The board shall consult with the advisory council established  
6 pursuant to section 85-1607 regarding any increase in fees under the act.  
7 Beginning with fiscal year 2006-07 and each year thereafter, the board in  
8 consultation with the advisory council shall establish fees sufficient to  
9 cover the total cost of administration, except that such fees shall not  
10 exceed one hundred ten percent of the previous year's total cost. Such  
11 fees shall be set out in the rules and regulations adopted and  
12 promulgated by the board.

13 (b) Total cost of administration shall be determined by an annual  
14 audit of:

15 (i) Salaries and benefits or portions thereof for those department  
16 employees who administer the act;

17 (ii) Operating costs such as rent, utilities, and supplies;

18 (iii) Capital costs such as office equipment, computer hardware, and  
19 computer software;

20 (iv) Costs for travel by employees of the department, including car  
21 rental, gas, and mileage charges; and

22 (v) Other reasonable and necessary costs as determined by the board.

23 **Sec. 208.** Section 85-1654, Reissue Revised Statutes of Nebraska, is  
24 amended to read:

25 85-1654 The Tuition Recovery Cash Fund is hereby established. The  
26 fund shall be a cash fund used to receive assessments imposed under  
27 section 85-1656 and to pay claims authorized under section 85-1657.  
28 Transfers may be made from the fund to the Education Future Fund at the  
29 direction of the Legislature. Any money in the Tuition Recovery Cash Fund  
30 ~~fund~~ available for investment shall be invested by the state investment  
31 officer pursuant to the Nebraska Capital Expansion Act and the Nebraska

1 State Funds Investment Act. Any interest earned by the fund shall accrue  
2 to the fund.

3 **Sec. 209.** Section 85-2009, Reissue Revised Statutes of Nebraska, is  
4 amended to read:

5 85-2009 (1) The Community College Gap Assistance Program Fund is  
6 created. The fund shall be under the direction of the committee and shall  
7 be administered by the Coordinating Commission for Postsecondary  
8 Education. The fund shall consist of money received pursuant to section  
9 79-3501, any other money received by the state in the form of grants or  
10 gifts from nonfederal sources, such other amounts as may be transferred  
11 or otherwise accrue to the fund, and any investment income earned on the  
12 fund. The fund shall be used to carry out the community college gap  
13 assistance program pursuant to the Community College Gap Assistance  
14 Program Act. Transfers may be made from the fund to the Education Future  
15 Fund at the direction of the Legislature. Any money in the Community  
16 College Gap Assistance Program Fund ~~fund~~ available for investment shall  
17 be invested by the state investment officer pursuant to the Nebraska  
18 Capital Expansion Act and the Nebraska State Funds Investment Act.  
19 Beginning October 1, 2024, any investment earnings from investment of  
20 money in the fund shall be credited to the General Fund.

21 (2) In addition to community college gap assistance awarded to  
22 students, money in the Community College Gap Assistance Program Fund may  
23 also be used by the committee:

24 (a) To establish application and funding procedures; and

25 (b) To assist other eligible institutions as specified in contracts  
26 entered into pursuant to subsection (4) of section 85-2010 in defraying  
27 the costs of direct staff support services, including, but not limited  
28 to, marketing, outreach, applications, interviews, and assessments  
29 related to the community college gap assistance program.

30 (3) Each community college may use up to ten percent of any money  
31 received from the fund to defray the costs of direct staff support

1 services, including, but not limited to, marketing, outreach,  
2 applications, interviews, and assessments.

3 **Sec. 210.** Section 86-324, Reissue Revised Statutes of Nebraska, is  
4 amended to read:

5 86-324 (1) The Nebraska Telecommunications Universal Service Fund is  
6 hereby created. The fund shall provide the assistance necessary to make  
7 universal access to telecommunications services available to all persons  
8 in the state consistent with the policies set forth in the Nebraska  
9 Telecommunications Universal Service Fund Act. Only eligible  
10 telecommunications companies designated by the commission shall be  
11 eligible to receive support to serve high-cost areas from the fund. A  
12 telecommunications company that receives such support shall use that  
13 support only for the provision, maintenance, and upgrading of facilities  
14 and services for which the support is intended. Any such support should  
15 be explicit and sufficient to achieve the purpose of the act.

16 (2) Notwithstanding the provisions of section 86-124, in addition to  
17 other provisions of the act, and to the extent not prohibited by federal  
18 law, the commission:

19 (a) Shall have authority and power to subject eligible  
20 telecommunications companies to service quality, customer service, and  
21 billing regulations. Such regulations shall apply only to the extent of  
22 any telecommunications services or offerings made by an eligible  
23 telecommunications company which are eligible for support by the fund.  
24 The commission shall be reimbursed from the fund for all costs related to  
25 drafting, implementing, and enforcing the regulations and any other  
26 services provided on behalf of customers pursuant to this subdivision;

27 (b) Shall have authority and power to issue orders carrying out its  
28 responsibilities and to review the compliance of any eligible  
29 telecommunications company receiving support for continued compliance  
30 with any such orders or regulations adopted pursuant to the act;

31 (c) May withhold all or a portion of the funds to be distributed

1 from any telecommunications company failing to continue compliance with  
2 the commission's orders or regulations;

3 (d) Shall withhold support distributed from the fund from any  
4 telecommunications company using or providing any communications  
5 equipment or service deemed to pose a threat to national security  
6 identified on the Covered List developed pursuant to 47 C.F.R. 1.50002,  
7 as such regulation existed on January 1, 2023, and published by the  
8 Public Safety and Homeland Security Bureau of the Federal Communications  
9 Commission pursuant to the federal Secure and Trusted Communications  
10 Networks Act of 2019, 47 U.S.C. 1601 et seq., as such act existed on  
11 January 1, 2023, and the rules adopted pursuant to such act by the  
12 Federal Communications Commission on November 11, 2022, in its Report and  
13 Order FCC 22-84. Any telecommunications company that removes,  
14 discontinues, or replaces any communications equipment or service  
15 identified on the Covered List described in this subdivision in  
16 compliance with federal law shall not be required to obtain any  
17 additional permits from any state agency or political subdivision in the  
18 removal, discontinuance, or replacement of such communications equipment  
19 or service as long as the state agency or political subdivision is  
20 properly notified of the necessary replacements and the replacement of  
21 any communications equipment is similar to the existing communications  
22 equipment;

23 (e) Shall require every telecommunications company to contribute to  
24 any universal service mechanism established by the commission pursuant to  
25 state law. The commission shall require, as reasonably necessary, an  
26 annual audit of any telecommunications company to be performed by a  
27 third-party certified public accountant to insure the billing,  
28 collection, and remittance of a surcharge for universal service. The  
29 costs of any audit required pursuant to this subdivision shall be paid by  
30 the telecommunications company being audited;

31 (f) Shall require an audit of information provided by a



1 telecommunications company to be performed by a third-party certified  
2 public accountant for purposes of calculating universal service fund  
3 payments to such telecommunications company. The costs of any audit  
4 required pursuant to this subdivision shall be paid by the  
5 telecommunications company being audited; and

6 (g) May administratively fine pursuant to section 75-156 any person  
7 who violates the Nebraska Telecommunications Universal Service Fund Act.

8 (3) Any money in the fund available for investment shall be invested  
9 by the state investment officer pursuant to the Nebraska Capital  
10 Expansion Act and the Nebraska State Funds Investment Act.

11 (4)(a) Transfers may be made from earnings on the Nebraska  
12 Telecommunications Universal Service Fund to the 211 Cash Fund or the  
13 General Fund at the direction of the Legislature.

14 (b) The State Treasurer shall transfer one million two hundred  
15 seventy-five thousand dollars on July 1, 2023, from the earnings on the  
16 Nebraska Telecommunications Universal Service Fund to the 211 Cash Fund.  
17 The State Treasurer shall transfer one million four hundred fifty-five  
18 thousand dollars on July 1, 2024, from the earnings on the Nebraska  
19 Telecommunications Universal Service Fund to the 211 Cash Fund.

20 ~~(5) Until (c) Beginning October 1, 2024, through June 30, 2029 2027,~~  
21 any investment earnings from investment of money in the Nebraska  
22 Telecommunications Universal Service Fund ~~remaining after transfers to~~  
23 ~~the 211 Cash Fund~~ shall be credited to the General Fund.

24 **Sec. 211.** Section 86-1028, Reissue Revised Statutes of Nebraska, is  
25 amended to read:

26 86-1028 (1) The 911 Service System Fund is created. The fund shall  
27 consist of surcharges collected pursuant to sections 86-457 and 86-904,  
28 money transferred from the Enhanced Wireless 911 Fund, any federal funds  
29 received for implementation and development of 911 service, and any other  
30 money designated for credit to the 911 Service System Fund. The fund  
31 shall be used for the costs of administering the fund, for the purposes

1 specified in section 86-465 unless otherwise directed by federal law with  
2 respect to any federal funds, and for the purposes specified in the 911  
3 Service System Act. The costs of administering the 911 Service System  
4 Fund shall be kept to a minimum.

5 (2) The fund shall not be subject to any fiscal-year limitation or  
6 lapse provision of unexpended balance at the end of any fiscal year or  
7 biennium. Any money in the fund available for investment shall be  
8 invested by the state investment officer pursuant to the Nebraska Capital  
9 Expansion Act and the Nebraska State Funds Investment Act. Beginning July  
10 1, 2025, any investment earnings from investment of money in , and for  
11 the period July 1, 2017, through June 30, 2019, any interest earned by  
12 the fund shall be credited to the General Fund.

13 (3) Money in the 911 Service System Fund may be used to pay for  
14 costs incurred by or on behalf of governing bodies or public safety  
15 answering points to provide 911 service that are determined by the  
16 commission to be eligible for funding. The commission is not required to  
17 provide funding from the 911 Service System Fund to more than one public  
18 safety answering point in any county. Each entity that receives  
19 disbursements from the fund under this subsection shall make a full  
20 accounting of the money in a manner and form prescribed by the  
21 commission.

22 (4) The State Treasurer shall transfer any money in the Enhanced  
23 Wireless 911 Fund on July 1, 2018, to the 911 Service System Fund.

24 **Sec. 212.** Sections 155 and 213 of this act become operative on July  
25 1, 2025. The other sections of this act become operative on their  
26 effective date.

27 **Sec. 213.** Original section 72-2401, Reissue Revised Statutes of  
28 Nebraska, is repealed.

29 **Sec. 214.** Original sections 2-1577, 37-351, 39-2803, 39-2807,  
30 48-1,116, 48-3405, 50-501, 57-1411, 60-3,201, 71-7608, 76-3219, 77-2911,  
31 77-4310.03, 79-810, 79-1064, 79-1119, 79-1142, 79-1145, 79-2510, 79-3501,

1 81-179, 81-302, 81-407, 81-8,239.02, 81-1210.04, 81-1211, 81-1213.02,  
2 81-1213.05, 81-1216, 81-1230, 81-1239, 81-12,174, 81-12,176, 81-12,177,  
3 81-12,178, 81-12,182, 81-12,183, 81-12,184, 81-12,185, 81-12,186,  
4 81-12,187, 81-12,189, 81-12,191, 81-12,193, 81-12,224, 81-12,238,  
5 81-12,243, 81-12,245, 81-1329, 81-1558, 81-15,174, 81-15,300, 81-2004.07,  
6 81-2004.08, 82-139, 83-973, 84-612, 84-622, 85-1643, 85-1654, 85-2009,  
7 86-324, and 86-1028, Reissue Revised Statutes of Nebraska, and sections  
8 8-604, 9-1,101, 9-1107, 13-3315, 37-1017, 37-1804, 39-1390, 39-2806,  
9 46-1,164, 55-901, 60-3,201.01, 60-1505, 60-1513, 61-218, 61-222, 61-305,  
10 61-405, 66-2308, 68-1010, 69-1317, 71-5328, 71-7611, 72-232.02, 72-820,  
11 72-1001, 72-2211, 75-1101, 77-4025, and 77-6841, Revised Statutes  
12 Cumulative Supplement, 2024, are repealed.

13 **Sec. 215.** The following sections are outright repealed: Sections  
14 81-829.06, 81-829.07, 81-829.08, 81-829.09, 81-829.10, 81-829.11,  
15 81-1214, 81-1215, 81-1217, 81-1218, 81-1219, 81-12,232, 81-12,233,  
16 81-12,234, 81-12,235, 81-12,236, 81-12,237, and 81-12,244, Reissue  
17 Revised Statutes of Nebraska.

18 **Sec. 216.** Since an emergency exists, this act takes effect when  
19 passed and approved according to law.

20 2. On page 1, strike beginning with "sections" in line 1 through  
21 line 23 and insert "sections 2-1577, 37-351, 39-2803, 39-2807, 48-1,116,  
22 48-3405, 50-501, 57-1411, 60-3,201, 71-7608, 72-2401, 76-3219, 77-2911,  
23 77-4310.03, 79-810, 79-1064, 79-1119, 79-1142, 79-1145, 79-2510, 79-3501,  
24 81-179, 81-302, 81-407, 81-8,239.02, 81-1210.04, 81-1211, 81-1213.02,  
25 81-1213.05, 81-1216, 81-1230, 81-1239, 81-12,174, 81-12,176, 81-12,177,  
26 81-12,178, 81-12,182, 81-12,183, 81-12,184, 81-12,185, 81-12,186,  
27 81-12,187, 81-12,189, 81-12,191, 81-12,193, 81-12,224, 81-12,238,  
28 81-12,243, 81-12,245, 81-1329, 81-1558, 81-15,174, 81-15,300, 81-2004.07,  
29 81-2004.08, 82-139, 83-973, 84-612, 84-622, 85-1643, 85-1654, 85-2009,  
30 86-324, and 86-1028, Reissue Revised Statutes of Nebraska, and sections  
31 8-604, 9-1,101, 9-1107, 13-3315, 37-1017, 37-1804, 39-1390, 39-2806,

1 46-1,164, 55-901, 60-3,201.01, 60-1505, 60-1513, 61-218, 61-222, 61-305,  
2 61-405, 66-2308, 68-1010, 69-1317, 71-5328, 71-7611, 72-232.02, 72-820,  
3 72-1001, 72-2211, 75-1101, 77-4025, and 77-6841, Revised Statutes  
4 Cumulative Supplement, 2024; to provide for, change, and eliminate  
5 provisions relating to investment earnings, transfers, and uses of funds;  
6 to change provisions relating to the Mayhew Cabin, the Ferguson House,  
7 expenses for special education programs and support services, and the  
8 Nebraska Transformational Projects Act; to provide for termination of the  
9 Economic Opportunity Program, the Biotechnology Development Cash Fund, a  
10 pilot program regarding patients with complex health needs; to eliminate  
11 the Customized Job Training Act, the Nebraska Nonprofit Security Grant  
12 Program Act, the Small Business Assistance Act, and provisions relating  
13 to funds for broadband infrastructure projects; to eliminate obsolete  
14 provisions; to harmonize provisions; to provide operative dates; to  
15 repeal the original sections; to outright repeal sections 81-829.06,  
16 81-829.07, 81-829.08, 81-829.09, 81-829.10, 81-829.11, 81-1214, 81-1215,  
17 81-1217, 81-1218, 81-1219, 81-12,232, 81-12,233, 81-12,234, 81-12,235,  
18 81-12,236, 81-12,237, and 81-12,244, Reissue Revised Statutes of  
19 Nebraska; and to declare an emergency.".

20 3. On page 2, strike lines 1 through 14.