

ONE HUNDRED NINTH LEGISLATURE - SECOND SESSION - 2026
COMMITTEE STATEMENT
LB1067

Hearing Date: Thursday January 29, 2026
Committee On: Revenue
Introducer: Hallstrom
One Liner: Change provisions relating to the Affordable Housing Trust Fund, the rate and disbursement of the documentary stamp tax, the Rural Workforce Housing Investment Fund, and the Middle Income Workforce Housing Investment Fund

Roll Call Vote - Final Committee Action:
Advanced to General File with amendment(s)

Vote Results:

Aye:	5	Senators Bostar, Dungan, Ibach, Sorrentino, Murman
Nay:	2	Senators von Gillern, Jacobson
Absent:		
Present Not Voting:	1	Senator Kauth

Testimony:

Proponents:

Senator Bob Hallstrom
Matt Williams
Carol Bodeen
Buey Ray Tut
Shannon Harner
Ward F. Hoppe
Ryan McIntosh
Dawson Brunswick

Mosah Goodman
Shannon Landauer

Zeke Rouse
Audra Espinoza
Dexter Schrod

Opponents:

Charles Chadwick

Lynne Fisher

Neutral:

Representing:

Opening Presenter
Nebraska Chamber
Nebraska Housing Developers Association
Spark
Nebraska Investment Finance Authority
Hoppe Development, Nebraska Housing Resource
Nebraska Bankers Association
Columbus Area Chamber of Commerce, Nebraska
Economic Developers Association
Lutheran Family Services
Hastings Economic Development Corporation,
Hastings Chamber of Commerce
Spark, Partners for Livable Omaha
Center for Rural Affairs
Nebraska Independent Community Bankers

Representing:

Nebraska Realtors Association, Home Builders
Association of Lincoln, Metro Omaha Home Builders
Association, Nebraska State Home Builders
Association, Welcome Home Coalition
Nebraska Realtors Association

Representing:



* ADA Accommodation Written Testimony

Summary of purpose and/or changes:

LB 1067 eliminates authorized transfers from the Affordable Housing Trust Fund, increases the documentary stamp tax by one dollar and fifty cents (\$1.50), and provides for seventy-five cent transfers to the Rural Workforce Housing Investment Fund and the Middle Income Workforce Housing Investment Fund.

Section-by-Section Summary:

Section 1. Amends Neb. Rev. Stat. § 58-703 to eliminate the authorization of transfers from the Affordable Housing Trust Fund to various other funds.

Section 2. Amends Neb. Rev. Stat. § 76-901 to raise the documentary stamp tax from two dollars and thirty-two cents (\$2.32) to three dollars and eighty-two cents (\$3.82).

Section 3. Amends Neb. Rev. Stat. § 76-903 to allocate the additional one dollar and fifty cents (\$1.50) increase in the documentary stamp tax as follows: seventy-five cents (\$0.75) to the Rural Workforce Housing Investment Fund, and seventy-five cents (\$0.75) to the Middle Income Workforce Housing Investment Fund, to be used for only those purposes as provided for in this section.

Section 4. Amends Neb. Rev. Stat. § 77-1327 to harmonize provisions with the changes made in Section 2 of this bill.

Section 5. Amends Neb. Rev. Stat. § 81-1230 to harmonize provisions with the changes made in Section 3 of this bill.

Section 6. Amends Neb. Rev. Stat. § 81-1239 to harmonize provisions with the changes made in Section 3 of this bill.

Section 7. Repealer.

Explanation of amendments:

AM 2213 to LB 1067 is a white copy committee amendment that strikes the original sections and replaces the bill as follows:

Section by Section Analysis of AM 2213:

Section 1. Amends Neb. Rev. Stat. § 58-703 to eliminate the authorization of transfers from the Affordable Housing Trust Fund to various other funds.

Section 2. Amends Neb. Rev. Stat. § 76-901 to increase the documentary stamp tax to three dollars and thirty-two cents (\$3.32) on the effective date of the bill until January 1, 2032, and restore the original amount before the change of two dollars and thirty-two cents (\$2.32) on and after January 1, 2032.

Section 3. Amends Neb. Rev. Stat. § 76-903 to allocate the additional one dollar (\$1.00) increase in the documentary stamp tax through January 1, 2032, as follows: fifty cents (\$0.50) to the Rural Workforce Housing Investment Fund,



and fifty cents (\$0.50) to the Middle Income Workforce Housing Investment Fund; to be used for only those purposes as provided for in this section; and restores the original allocation of the documentary stamp tax on and after January 1, 2032.

Section 4. Amends Neb. Rev. Stat. § 77-1327 to harmonize provisions with changes made in Section 2 of this bill.

Section 5. Amends Neb. Rev. Stat. § 81-1230 to harmonize provisions with the changes made in Section 3 of this bill.

Section 6. Amends Neb. Rev. Stat. § 81-1239 to harmonize provisions with the changes made in Section 3 of this bill.

Section 7. Repealer.

R. Brad von Gillern, Chairperson

