

**ONE HUNDRED NINTH LEGISLATURE - SECOND SESSION - 2026**  
**COMMITTEE STATEMENT**  
**LB1131**

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**Hearing Date:** Wednesday February 04, 2026  
**Committee On:** Revenue  
**Introducer:** Bostar  
**One Liner:** Adopt the Domestic Violence and Human Trafficking Service Providers Tax Credit Act and eliminate personal property tax and sales and use tax exemptions relating to data centers

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

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**Vote Results:**

**Aye:** 8 Senators von Gillern, Bostar, Dungan, Ibach, Jacobson, Kauth, Murman, Sorrentino  
**Nay:**  
**Absent:**  
**Present Not Voting:**

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**Testimony:**

**Proponents:**

Senator Eliot Bostar  
Christon MacTaggart

Michon Morrow  
Katie Patrick  
Tom Venzor  
Nikki Gausman  
Leah Droge  
Sara Hoyle

**Representing:**

Opening Presenter  
Nebraska Coalition to End Sexual and Domestic Violence  
Lincoln Police Department, City of Lincoln  
Catholic Social Services  
Nebraska Catholic Conference  
The S.A.F.E. Center  
Friendship Home  
Lancaster County

**Opponents:**

**Representing:**

**Neutral:**

**Representing:**

\* ADA Accommodation Written Testimony

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**Summary of purpose and/or changes:**

LB 1131 creates the Domestic Violence and Human Trafficking Service Providers Tax Credit Act, a new income tax credit program for the programs and providers assisting victims of domestic violence and human trafficking. It requires the Department of Revenue to issue \$6 million dollars in refundable, transferable income tax credits annually to qualifying tribal programs and nonprofit organizations. LB 1131 also strikes the personal property and sales and use tax exemptions for data centers.



Section-by-Section Summary:

Section 1: Names new sections 1 to 4 of the bill as the Domestic Violence and Human Trafficking Service Providers Tax Credit Act (Act).

Section 2: Beginning on January 1, 2027, the following refundable tax credits will be allowed against income tax:

- (a) \$480,000 to tribal domestic violence and sexual assault programs,
- (b) \$300,000 to a statewide coalition representing nonprofits holding affiliation agreements with the Department of Health and Human Services to provide services under the Protection from Domestic Abuse Act,
- (c) \$2,088,000 to be equally distributed to entities described in subdivisions (a) and (b),
- (d) \$2,505,600 to be distributed based on population of program or agency service area, and
- (e) \$626,400 to be distributed based on the square miles of the program or agency service area.

The section requires the Department of Revenue to distribute all credits every taxable year and contains definitional language for the section.

Section 3: Allows a credit recipient to sell tax credits to another taxpayer.

Section 4: Grants the Department of Revenue rulemaking authority to carry out the Act.

Section 5: Amends section 77-202 to strike the personal property tax exemption for data center personal property acquired in Nebraska for the purpose of subsequent use outside of Nebraska.

Section 6: Harmonizes section 77-2715.07 by adding the Act to the section.

Section 7: Harmonizes section 77-2717 by adding the Act to the section.

Section 8: Harmonizes section 77-2734.03 by adding the Act to the section.

Section 9: Operative date of January 1, 2026.

Section 10: Repealer.

Section 11: Outright repeals section 77-2701.54, definition for data centers, and section 77-2704.62, sales and use tax exemption for data centers.

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**Explanation of amendments:**

AM 2071 strikes original section 2 of LB 1131 and replaces it with a new section 2 as follows:

Beginning on January 1, 2027, the following refundable tax credits will be allowed against income tax:

- (a) \$240,000 to tribal domestic violence and sexual assault programs;
- (b) \$150,000 to a statewide coalition representing nonprofits holding affiliation agreements with the Department of Health and Human Services to provide services under the Protection from Domestic Abuse Act;
- (c) \$1,044,000 to be equally distributed to entities described in subdivisions (a) and (b) that are operating a shelter for victims of domestic violence or trafficking;
- (d) \$1,252,800 to be distributed to entities described in subdivisions (a) and (b) and other nonprofits based on population of program or agency service area; and



(e) \$313,200 to be distributed to entities described in subdivisions (a) and (b) and other nonprofits based on the square miles of the program or agency service area.

The section requires the Department of Revenue to distribute all credits every taxable year and contains definitional language for the section.

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R. Brad von Gillern, Chairperson

