

ONE HUNDRED NINTH LEGISLATURE - SECOND SESSION - 2026
COMMITTEE STATEMENT
LB1253

Hearing Date: Wednesday February 11, 2026
Committee On: Revenue
Introducer: Bostar
One Liner: Change provisions relating to the laws that apply to certain tax sale certificates

Roll Call Vote - Final Committee Action:
Advanced to General File

Vote Results:

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

Testimony:

Proponents:

Senator Eliot Bostar
Marc Odgaard

Representing:

Opening Presenter
Sower (Sower Investment Partners)

Opponents:

Representing:

Neutral:

Candace Meredith

Representing:

Nebraska Association of County Officials

* ADA Accommodation Written Testimony

Summary of purpose and/or changes:

LB 1253 amends section 77-1837.01 to clarify what laws and statutes apply to tax sale certificates issued between January 1, 2022 and May 7, 2025 by anchoring them to the laws and statutes as they existed on May 7, 2025. This clarification is necessary to implement the changes made in LB 650 (2025) to address the equity issue for tax delinquent properties raised by the U.S. Supreme Court's 2023 decision in Tyler v. Hennepin County.

R. Brad von Gillern, Chairperson

