

**ONE HUNDRED NINTH LEGISLATURE - SECOND SESSION - 2026**  
**COMMITTEE STATEMENT**  
**LB749**

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**Hearing Date:** Thursday January 22, 2026  
**Committee On:** Revenue  
**Introducer:** Sorrentino  
**One Liner:** Change provisions relating to the calculation of tax levies for state aid to municipalities

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

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**Vote Results:**

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

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**Testimony:**

**Proponents:**

Senator Tony Sorrentino  
Craig Kubicek

**Representing:**

Opening Presenter  
Nebraska Auditor of Public Accounts

**Opponents:**

**Representing:**

**Neutral:**

**Representing:**

\* ADA Accommodation Written Testimony

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

LB749 is a technical change to how the Department of Revenue calculates aid amounts from the Municipal Equalization Fund. It amends section 77-27,139.03 by striking language requiring the Auditor of Public Accounts to give the Department information regarding municipal tax request amounts. Instead, the Department will use the Certificate of Taxes Levied that are provided to the Property Tax Administrator annually.

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R. Brad von Gillern, Chairperson

