

ONE HUNDRED NINTH LEGISLATURE - SECOND SESSION - 2026
COMMITTEE STATEMENT
LB758

Hearing Date: Wednesday January 28, 2026
Committee On: Judiciary
Introducer: von Gillern
One Liner: Change provisions relating to nontestamentary transfers on death and provide a method for a beneficiary charitable organization to receive property or information

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

Vote Results:
Aye: 8 Senators Bosn, DeBoer, Hallstrom, Holdcroft, McKinney, Rountree, Storer, Storm
Nay:
Absent:
Present Not Voting:

Testimony:

Proponents:
Senator R. Brad von Gillern
Jeremy Belsky
Korby Gilbertson

Representing:
Opening Presenter
Boys Town
Father Flanagan's Boys Home

Opponents:

Representing:

Neutral:
Tim Hruza
Ryan McIntosh
Dexter Schrod

Representing:
Nebraska State Bar Association
Nebraska Bankers Association
Nebraska Independent Community Bankers

* ADA Accommodation Written Testimony

Summary of purpose and/or changes:

LB 758 amends Nebraska law governing the transfer of assets at death through nonprobate transfer-on-death provisions. The bill clarifies existing law on transfers-on-death by expressly identifying additional nontestamentary assets. The bill also establishes an affidavit-based mechanism for charitable organizations to obtain property or information without opening probate, including enforcement provisions and remedies for noncompliance. The bill does not alter creditor rights existing under current law.

Section-by-Section Summary:

Section 1: Amends § 30-2715 to include annuity policies, accounts with a payable-on-death designation, securities



registered in beneficiary form, and profit-sharing plans as nonprobate transfers.

Section 2: Creates a new section of law allowing a charitable organization exempt under § 501(c)(3) of the Internal Revenue Code to obtain property or information when the charity is the beneficiary of a decedent's nonprobate asset. The provisions of this section are as follows:

Subsections (1) and (2) authorize a qualifying charitable organization to present a sworn affidavit—containing specified information and supporting documentation—to a holder of the property or to a person with information about the property.

Subsection (3) requires a holder of property to pay, deliver, or transfer the property after receiving a compliant affidavit, and requires a person with information to provide the requested information.

Subsection (4) creates a right of action if the holder or information custodian fails to comply within 30 days. The charitable organization may bring suit within 1 year, and the court may order transfer of the property or information and award damages, attorney's fees, court costs, and a civil penalty of up to \$10,000.

Subsection (5) prohibits certain practices by holders of property or information, including requiring the charity to open an account, imposing coordination requirements among co-beneficiaries, delaying payment due to other beneficiaries' actions, or requesting personal information from individuals associated with the charity.

Subsection (6) clarifies that the new procedure does not limit creditor rights under other Nebraska law.

Section 3: Repealer.

Explanation of amendments:

The Committee Amendment (AM 2277) is a white copy amendment that strikes and replaces the original sections.

Section-by-Section Summary:

Section 1: Amends § 30-2715 to include annuity policies, accounts with a payable-on-death designation, securities registered in beneficiary form, and profit-sharing plans as nonprobate transfers. This section is unchanged by AM 2277.

Section 2: Creates a new section of law allowing a charitable organization exempt under § 501(c)(3) of the Internal Revenue Code to obtain property or information when the charity is the beneficiary of a decedent's nonprobate asset. The provisions of this section are as follows:

Subsection (1) authorizes a qualifying charitable organization to present a sworn affidavit to a holder of the property or to a person with information about the property and provides the required contents of such affidavit. The bill as introduced required a statement that no one other than the charitable organization has an interest in the property listed. AM 2277 strikes that required statement and replaces it with a statement that the charitable organization is entitled to payment, delivery, or transfer of the property. This change harmonizes the language with other sections that reference co-beneficiaries.

Subsection (2) requires an affidavit under subsection (1) to be accompanied by certain supporting documentation, including proof of the charitable organization's tax exempt status. The bill as introduced only allows proof of tax exempt status with an IRS determination letter. AM 2277 allows a charitable organization to prove its exempt status with either a copy of the charitable organization's IRS determination letter or a group exemption letter from the IRS



issued to the organization of which the charitable organization is a part with proof that the charitable organization is included in the group exemption letter.

Subsection (3) requires a holder of property to pay, deliver, or transfer the property after receiving a compliant affidavit, and requires a person with information to provide the requested information. AM 2277 provides that payment, delivery, or transfer is not required under this section for distributions from a trust or a decedent's estate. Such distributions shall be made under the terms of the trust, will, or other applicable law.

Subsection (4) is a new section added by AM 2277 that discharges and releases the person paying, delivering, transferring property, or providing information pursuant to subsection (3) of this section to the same extent as if dealing with a personal representative and has no duty to inquire into the truth of the affidavit.

Subsection (5) is a new section added by AM 2277 that provides an enforcement mechanism for compliance with an affidavit. This section replaces the enforcement mechanism in subsection (4) of section 2 of the bill as introduced. This section provides that a charitable organization may bring an action against the holder of an interest in property or the person with information about the property if the holder or person (a) does not pay, deliver, or transfer the interest in property within 45 days of receiving the affidavit, or does not respond in writing to provide the information requested within 30 days of receiving the affidavit, and (b) does not inform the requesting party, within 30 days of receiving the affidavit, of a reasonable delay or inability to comply. This section also defines reasonable delay to include transfers subject to court order and situations where compliance would violate specified federal banking statutes or SEC self-regulatory rules.

Subsection (6) prohibits certain practices by holders of property or information, including requiring the charity to open an account, imposing coordination requirements among co-beneficiaries, delaying payment due to other beneficiaries' actions, or requesting personal information from individuals associated with the charity. This section is subsection (5) of the bill as introduced and is unchanged by AM 2277.

Subsection (7) clarifies that the new procedure does not limit creditor rights under other Nebraska law. This section is subsection (6) of the bill as introduced and is unchanged by AM 2277.

Subsection (8) is a new section added by AM 2277 that provides that this section does not apply to any organization, society, or person subject to regulation under any insurance law in this or another state.

Section 3: Amends § 60-142.12 to provide that an affidavit under section 2 of this bill is evidence of ownership for purposes of obtaining a certificate of title for a former military vehicle.

Section 4: Amends § 60-149 to provide that an affidavit under section 2 of this bill is evidence of ownership for purposes of obtaining a new certificate of title for a vehicle when a certificate of title has previously been issued. This section also provides that such affidavit is evidence of ownership for purposes of obtaining a certificate of title for a manufactured home or mobile home when a certificate title was not issued or the certificate of title is unavailable.

Section 5: Repealer.

Carolyn Bosn, Chairperson

