

ONE HUNDRED NINTH LEGISLATURE - SECOND SESSION - 2026
COMMITTEE STATEMENT
LB900

Hearing Date: Thursday January 22, 2026
Committee On: Revenue
Introducer: Lonowski
One Liner: Change provisions relating to fees, commissions, and mileage of county sheriffs for distress warrants issued for the collection of taxes

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

Vote Results:

| | | |
|----------------------------|---|--|
| Aye: | 7 | Senators von Gillern, Bostar, Ibach, Jacobson, Kauth, Murman, Sorrentino |
| Nay: | 1 | Senator Dungan |
| Absent: | | |
| Present Not Voting: | | |

Testimony:

Proponents:

Senator Dan Lonowski
Elaine Menzel
Theodore J. Huber

Representing:

Opening Presenter
Nebraska Association of County Officials
Buffalo County Sheriff's Office, Nebraska Sheriffs' Association

Opponents:

Representing:

Neutral:

Representing:

* ADA Accommodation Written Testimony

Summary of purpose and/or changes:

LB 900 amends Neb. Rev. Stat. § 77-1720 to remove a provision that requires distress warrant fees to be split if more than one warrant is being served, and increases the break point for charging commissions from one hundred dollars (\$100.00) to five hundred dollars (\$500.00). The bill also increases the fee to issue a distress warrant from two dollars (\$2.00) to twenty dollars (\$20.00), and eliminates a one dollar (\$1.00) fee to levy a distress warrant.

R. Brad von Gillern, Chairperson

