

LEGISLATURE OF NEBRASKA
ONE HUNDRED NINTH LEGISLATURE
SECOND SESSION

LEGISLATIVE BILL 1075

FINAL READING

Introduced by Sanders, 45.

Read first time January 15, 2026

Committee: Government, Military and Veterans Affairs

1 A BILL FOR AN ACT relating to government; to amend sections 13-501,
2 32-228, 32-806, 32-917, 32-945, 32-948, 32-949, 32-1034, 32-1035,
3 32-1516, 49-1403, 49-1449, 49-1449.01, 49-1450, 49-1451, 49-1455,
4 49-1458, 49-1463, 49-1467, 49-1469.08, 49-1478.01, 49-1479.01,
5 49-1479.02, 49-1483.03, 49-1488.01, and 69-1315, Reissue Revised
6 Statutes of Nebraska, sections 32-235, 32-559, 32-622.01, 32-802,
7 32-903, 32-915.03, 32-942, 32-947, 32-949.01, 32-953, 32-956,
8 32-957, 32-1002.01, 32-1010, 32-1027, 32-1031, 32-1121, 32-1203,
9 32-1524, 49-1401, 49-1461, and 49-1479.03, Revised Statutes
10 Cumulative Supplement, 2024, and sections 32-101, 32-617, 32-624,
11 32-624.01, 32-803, 32-912, 32-1013, 32-1032, 32-1044, 32-1119, and
12 69-1317, Revised Statutes Supplement, 2025; to provide for the
13 establishment of a database of financial information from all
14 counties and municipalities in the state; to provide a duty to the
15 village board of trustees and powers to the village clerk; to change
16 provisions relating to vacancies in a village board; to change
17 provisions relating to election workers, candidate name changes,
18 candidate filing forms, political party rules, notices of election,
19 photographic identification requirements, voting, precinct
20 boundaries, ballots, special elections by mail, recounts, election
21 expenses, prohibited activities, petitions, watchers and observers,
22 records available for public inspection, county canvassing boards,

1 delivery of the abstract of votes, and penalties under the Election
2 Act; to define terms, change fees, change requirements for
3 statements of organization, campaign statements, and independent
4 expenditure advocating, eliminate a method of filing a report,
5 change provisions relating to foreign nationals, and require
6 shielding of donor identification and principals to pay a late
7 filing fee under the Nebraska Political Accountability and
8 Disclosure Act; to change provisions relating to a statute of
9 limitation, the treatment of proceeds, and fund balance limitations
10 relating to unclaimed property; to create a trust fund; to provide
11 duties for the State Treasurer; to eliminate provisions relating to
12 initiative and referendum petitions; to harmonize provisions; to
13 provide operative dates; to repeal the original sections; to
14 outright repeal section 32-1406, Reissue Revised Statutes of
15 Nebraska; and to declare an emergency.

16 Be it enacted by the people of the State of Nebraska,

1 **Section 1.** Section 13-501, Reissue Revised Statutes of Nebraska, is
2 amended to read:

3 13-501 Sections 13-501 to 13-513 and section 2 of this act shall be
4 known and may be cited as the Nebraska Budget Act.

5 **Sec. 2.** The Department of Administrative Services shall develop,
6 maintain, and make available for public inspection on its website a
7 database of financial information about all counties, cities, and
8 villages in the state. The information shall include information provided
9 to the auditor pursuant to sections 13-506 and 23-1608. The information
10 may also include revenue sources, expenditures, and a balance sheet that
11 contains all assets and liabilities for each city's or village's most
12 recent municipal audit or audit report filed with the auditor pursuant to
13 section 19-2905, if available. The department shall designate an
14 implementation date for such database which date shall be on or before
15 January 1, 2027.

16 **Sec. 3.** (1) Annually at the first regular meeting of the village
17 board of trustees in December, or as soon as reasonably possible
18 thereafter, the board shall pass a resolution authorizing the village
19 clerk to prepare claims and issue warrants for the village. The
20 resolution shall specify that the village clerk:

21 (a) Is only authorized to exercise the authority authorized by the
22 resolution if vacancies exist for more than one-half of the members of
23 the board;

24 (b) Is only authorized to prepare claims and issue warrants:

25 (i) For expenditures previously approved by the village board of
26 trustees; and

27 (ii) When required by law or enforceable contractual obligations;
28 and

29 (c) Shall have no authority to conduct village business beyond the
30 authority provided in subdivision (b) of this subsection.

31 (2) If vacancies exist for more than one-half of the members of the

1 village board of trustees, the village clerk may exercise the powers
2 granted under subsection (1) of this section until the vacancies are
3 filled pursuant to subsection (3) of section 32-569.

4 (3) The village board of trustees shall review any claims and
5 warrants issued pursuant to this section once vacancies no longer exist
6 for more than one-half of the members of the board.

7 **Sec. 4.** Section 32-101, Revised Statutes Supplement, 2025, is
8 amended to read:

9 32-101 Sections 32-101 to 32-1552 and sections 12 and 42 of this act
10 shall be known and may be cited as the Election Act.

11 **Sec. 5.** Section 32-228, Reissue Revised Statutes of Nebraska, is
12 amended to read:

13 32-228 (1) The election commissioner shall notify each person
14 appointed as a judge or clerk of election, precinct inspector, district
15 inspector, member of a counting board, or member of a canvassing board of
16 the appointment ~~by letter~~. Such notice shall be made in writing ~~letter~~
17 ~~shall be mailed~~ at least fifteen days prior to the required reporting
18 date for each statewide primary and general election. Each appointee
19 shall, at the time fixed in the notice of appointment, report to the
20 office of the election commissioner or other designated location to
21 complete any informational forms and receive training regarding his or
22 her duties. The training shall include instruction as required by the
23 Secretary of State and any other training deemed necessary by the
24 election commissioner. Each appointee, if found qualified and unless
25 excused by reason of ill health or other good and sufficient reason,
26 shall serve for the term of his or her appointment.

27 (2) No person who is a qualified prospective election worker is
28 exempt from being appointed for a term of election service, except that
29 any person who is seventy years of age or older and who requests to be
30 exempted from such service at the time the election worker questionnaire
31 form is filed with the election commissioner shall be exempt from

1 election service.

2 (3) An appointee who fails to serve for the term of his or her
3 appointment, unless excused by reason of ill health or other good and
4 sufficient reason, is guilty of a Class V misdemeanor. The election
5 commissioner shall submit the names of appointees violating this
6 subsection to the local law enforcement agency for citation pursuant to
7 sections 32-1549 and 32-1550.

8 **Sec. 6.** Section 32-235, Revised Statutes Cumulative Supplement,
9 2024, is amended to read:

10 32-235 (1) The county clerk shall, in writing ~~by mail~~, notify judges
11 and clerks of election, district inspectors, members of counting boards,
12 and members of canvassing boards of their appointment. The notice shall
13 inform the appointee of his or her appointment and of the date and time
14 he or she is required to report to the office of the county clerk or
15 other designated location and the polling place. The notice shall be sent
16 ~~mailed~~ at least fifteen days prior to each statewide primary and general
17 election and on or before the third Friday prior to each special
18 election. The county clerk shall order the members of the receiving board
19 to appear at their respective polling place on the day and at the hour
20 specified in the notice of appointment.

21 (2) Each appointee shall, at the time fixed in the notice of
22 appointment, report to the office or other location to complete any
23 informational forms and receive training regarding his or her duties. The
24 training shall include instruction as required by the Secretary of State
25 and any other training deemed necessary by the county clerk.

26 **Sec. 7.** Section 32-559, Revised Statutes Cumulative Supplement,
27 2024, is amended to read:

28 32-559 (1)(a) Except as provided in section 77-3444, any issue to be
29 submitted to the registered voters at a special election by a political
30 subdivision shall be certified by the clerk of the political subdivision
31 to the election commissioner or county clerk on or before the eighth

1 Friday prior to the election. A special election may be held by mail as
2 provided in sections 32-952 to 32-959. Any other special election under
3 this section shall be subject to section 32-405.

4 (b) A political subdivision that has submitted an issue for a
5 special election under subdivision (1)(a) of this section may cancel the
6 special election if the Secretary of State, election commissioner, or
7 county clerk receives a resolution adopted by the political subdivision
8 canceling the special election on or before the fourth Thursday prior to
9 the election. No cancellation shall be effective after such date. If a
10 special election is canceled in such manner, the political subdivision
11 shall be responsible for the costs incurred that are related to the
12 canceled election. Such costs shall include all chargeable costs as
13 provided in section 32-1202 associated with preparing for and conducting
14 a special election.

15 (2)(a) ~~(b)~~ In lieu of submitting the issue at a special election,
16 any political subdivision may submit the issue at a statewide primary or
17 general election or at any scheduled county election, except that no such
18 issue shall be submitted at a statewide election or scheduled county
19 election unless the issue to be submitted has been certified by the clerk
20 of the political subdivision to the election commissioner or county clerk
21 by March 1 for the primary election and by September 1 for the general
22 election. After the election commissioner or county clerk has received
23 the certification of the issue to be submitted, he or she shall be
24 responsible for all matters relating to the submission of the issue to
25 the registered voters, except that the clerk of the political subdivision
26 shall be responsible for the publication or posting of any required
27 special notice of the submission of such issue other than the notice
28 required to be given of the statewide election issues. The election
29 commissioner or county clerk shall prepare the ballots and issue ballots
30 for early voting and shall also conduct the submission of the issue,
31 including the receiving and counting of the ballots on the issue. The

1 election returns shall be made to the election commissioner or county
2 clerk. The ballots shall be counted and canvassed at the same time and in
3 the same manner as the other ballots. Upon completion of the canvass of
4 the vote by the county canvassing board, the election commissioner or
5 county clerk shall certify the election results to the governing body of
6 the political subdivision. The canvass by the county canvassing board
7 shall have the same force and effect as if made by the governing body of
8 the political subdivision.

9 ~~(2)(a) A political subdivision that has submitted an issue for a~~
10 ~~special election under subdivision (1)(a) of this section may cancel the~~
11 ~~special election if the Secretary of State, election commissioner, or~~
12 ~~county clerk receives a resolution adopted by the political subdivision~~
13 ~~canceling the special election on or before the fourth Thursday prior to~~
14 ~~the election. No cancellation shall be effective after such date. If a~~
15 ~~special election is canceled in such manner, the political subdivision~~
16 ~~shall be responsible for the costs incurred that are related to the~~
17 ~~canceled election. Such costs shall include all chargeable costs as~~
18 ~~provided in section 32-1202 associated with preparing for and conducting~~
19 ~~a special election.~~

20 (b) A political subdivision that has submitted an issue at a
21 statewide primary or general election or at any scheduled county election
22 under subdivision ~~(2)(a)~~ ~~(1)(b)~~ of this section may withdraw the issue
23 from the ballot if the Secretary of State, election commissioner, or
24 county clerk receives a resolution adopted by the political subdivision
25 withdrawing the issue from the ballot no later than March 1 prior to a
26 statewide primary election or September 1 prior to a statewide general
27 election. No withdrawal shall be effective after such date. Any issue
28 withdrawn in this manner shall not be printed on the ballot.

29 **Sec. 8.** Section 32-617, Revised Statutes Supplement, 2025, is
30 amended to read:

31 32-617 (1) Petitions for nomination for partisan and nonpartisan

1 offices shall conform to the requirements of sections 32-617.01 and
2 32-628. Petitions shall state the office to be filled and the name and
3 address of the candidate. A sample copy of the petition shall be filed
4 with the filing officer prior to circulation. Petitions shall be signed
5 by registered voters residing in the district or political subdivision in
6 which the officer is to be elected and shall be filed with the filing
7 officer in the same manner as provided for candidate filing forms in
8 section 32-607. Petition signers and petition circulators shall conform
9 to the requirements of sections 32-629 and 32-630. No petition for
10 nomination shall be filed unless there is attached thereto a receipt
11 showing the payment of the filing fee required pursuant to section
12 32-608. Except as provided in section 32-621, such petitions shall be
13 filed by August 1 in the year of the general election for partisan
14 offices and September 1 in the year of the general election for
15 nonpartisan offices, and all signed petitions not filed with the filing
16 officer by such date shall become invalid.

17 (2) The filing officer shall verify the signatures according to
18 section 32-631. Within three days after the signatures on a petition for
19 nomination have been verified pursuant to such section and the filing
20 officer has determined that pursuant to section 32-618 a sufficient
21 number of registered voters signed the petitions, the filing officer
22 shall notify the candidate so nominated by registered or certified mail
23 or electronic mail, and the candidate shall, within five days after the
24 date of receiving such notification, file with such officer his or her
25 acceptance of the nomination or his or her name will not be printed on
26 the ballot.

27 (3) A candidate placed on the ballot by petition shall be termed a
28 candidate by petition. The words "By Petition" ~~BY-PETITION~~ shall be
29 printed upon the ballot after the name of each candidate by petition.

30 **Sec. 9.** Section 32-622.01, Revised Statutes Cumulative Supplement,
31 2024, is amended to read:

1 32-622.01 (1) Any person who has filed for elective office pursuant
2 to subsection (1) of section 32-606 whose legal name has changed since
3 filing may change the name to appear on the ballot to reflect the
4 person's changed legal name by March 1 before the primary election. The
5 candidate shall provide any documentation verifying the legal name change
6 to the filing officer by March 1.

7 (2) Any person who has filed for elective office pursuant to
8 subsection (2) of section 32-606 or a nominee for elective office for the
9 general election whose legal name has changed since filing may change the
10 name to appear on the ballot to reflect the person's changed legal name
11 by September 1 before the general election. The candidate shall provide
12 any documentation verifying the legal name change to the filing officer
13 by September 1.

14 (3) Any person who has filed for elective office pursuant to section
15 32-606.01 whose legal name has changed since filing may change the name
16 to appear on the ballot to reflect the person's changed legal name by the
17 filing deadline specified under subsection (1) of section 32-606.01. The
18 candidate shall provide any documentation verifying the legal name change
19 to the filing officer by the filing deadline specified under subsection
20 (1) of section 32-606.01.

21 (4) ~~(3)~~ Any objection to a name change pursuant to subsections
22 subsection (1) through (3) or (2) of this section may be made and passed
23 upon in the same manner as an objection to a candidate filing form
24 pursuant to section 32-624, except that any objection pursuant to this
25 subsection shall be made within seven days after the documentation
26 verifying the legal name change is provided to the filing officer.

27 (5) ~~(4)~~ Any candidate may file a name change on or before the filing
28 deadline, and such name change shall conform to the requirements of
29 subdivision (1)(b) of section 32-607. Any objection to a name change
30 pursuant to this subsection may be made pursuant to subsection (3) of
31 section 32-607.

1 **Sec. 10.** Section 32-624, Revised Statutes Supplement, 2025, is
2 amended to read:

3 32-624 (1) A candidate filing form filed for the primary or general
4 election pursuant to section 32-606 shall be deemed to be valid unless
5 objections are made in writing within seven days after the filing
6 deadline. If an objection is made, notice shall be sent in writing ~~mailed~~
7 to all candidates who may be affected thereby. Any political party
8 committee may institute actions in court based upon fraud or crime
9 resorted to in connection with the candidate filing forms or the
10 acceptance of a nomination. No county committee shall have the authority
11 to bring such action as to candidates for congressional or state office
12 or as to candidates to be elected from legislative districts composed of
13 more than one county. A state political party committee may institute
14 actions to determine the legality of any candidate for a state or
15 congressional office or for any district office if the district composes
16 more than one county. Objections to the use of the name of a political
17 party may also be made and passed upon in the same manner as objections
18 to a candidate filing form or other acceptance of nomination.

19 (2) The filing officer with whom the candidate filing form was filed
20 shall determine the validity of such objection, and his or her decision
21 shall be final unless an order is made in the matter by a judge of the
22 county court, district court, Court of Appeals, or Supreme Court on or
23 before the fifty-fifth day preceding the election. Such order may be made
24 summarily upon application of any political party committee or other
25 interested party and upon such notice as the court may require. The order
26 of the court shall be binding on all filing officers.

27 **Sec. 11.** Section 32-624.01, Revised Statutes Supplement, 2025, is
28 amended to read:

29 32-624.01 (1) A candidate filing form filed for a special election
30 pursuant to section 32-606.01 shall be deemed to be valid unless
31 objections are made in writing within three business days after the

1 filing deadline. If an objection is made, notice shall be sent in writing
2 ~~mailed~~ to all candidates who may be affected thereby.

3 (2) The filing officer with whom the candidate filing form was filed
4 shall determine the validity of such objection, and the filing officer's
5 decision shall be final unless an order is made in the matter by a judge
6 of the county court, district court, Court of Appeals, or Supreme Court
7 no later than the fourth Friday before the election. Such order may be
8 made summarily upon application of any interested party and upon such
9 notice as the court may require. The order of the court shall be binding
10 on all filing officers.

11 **Sec. 12.** Any political party desiring to permit registered voters
12 who are not affiliated with a political party to vote for candidates of
13 that party in the primary election shall file a letter stating that the
14 governing body of the political party has adopted a rule allowing
15 registered voters who are not affiliated with a political party to vote
16 in the primary election for candidates of that party. The letter and copy
17 of the adopted rule shall be filed with the Secretary of State at least
18 sixty days before the primary election. The Secretary of State shall
19 notify the appropriate election commissioners and county clerks in
20 writing that the political party filing the letter will allow registered
21 voters who are not affiliated with a political party to vote in the
22 primary election for candidates of that party. Once filed, the rule
23 allowing such voters to vote in such primary election shall be
24 irrevocable and shall apply only to the primary election immediately
25 following the adoption of the rule.

26 **Sec. 13.** Section 32-802, Revised Statutes Cumulative Supplement,
27 2024, is amended to read:

28 32-802 The notice of election for any election shall state the date
29 on which the election is to be held and the hours the polls will be open
30 and list all offices, candidates, and issues that will appear on the
31 ballots. The notice of election shall be printed in English and in any

1 other language required pursuant to the Voting Rights Act Language
2 Assistance Amendments of 1992. In the case of a primary election, the
3 notice of election shall list all offices and candidates that are being
4 forwarded to the general election. The notice of election shall only
5 state that amendments or referendums will be voted upon and that the
6 Secretary of State will publish a true copy of the title and text of any
7 amendments or referendums once each week for three consecutive weeks
8 preceding the election. Except as otherwise provided, the election
9 commissioner or county clerk shall publish such ~~Such~~ notice of election
10 ~~shall appear~~ in at least one newspaper of general circulation in the
11 county designated by the election commissioner, county clerk, city
12 council, or village board no later than forty-two days prior to the
13 election. The election commissioner or county clerk shall, not later than
14 forty-two days prior to the election, (1) post in his or her office the
15 same notice of election published in the newspaper and (2) provide a copy
16 of the notice to the political subdivisions appearing on the notice of
17 election. The election commissioner or county clerk shall correct the
18 ballot to reflect any corrections received within five days after mailing
19 the notice as provided in section 32-819. The notice of election shall be
20 posted in lieu of sample ballots until such time as sample ballots are
21 printed. If joint elections are held in conjunction with the statewide
22 primary or general election by a county, city, or village, only one
23 notice of election need be published and signed by the election
24 commissioner or county clerk.

25 **Sec. 14.** Section 32-803, Revised Statutes Supplement, 2025, is
26 amended to read:

27 32-803 (1) Except as otherwise provided, the election commissioner
28 or county clerk shall publish a A sample of the official ballot ~~shall be~~
29 ~~printed~~ in at least one newspaper ~~or more newspapers~~ of general
30 circulation in the county ~~, city, or village as designated by the~~
31 ~~election commissioner, county clerk, city council, or village board.~~ The

1 sample shall be printed in English and in any other language required
2 pursuant to the Voting Rights Language Assistance Act of 1992.

3 (2) Except for elections conducted in accordance with section
4 32-960, such publication shall be made not more than thirty nor less than
5 two days before the day of election, and the same shall appear in only
6 one regular issue of each paper. For elections conducted in accordance
7 with section 32-960, such publication shall be made not less than thirty
8 days before the election.

9 (3) The form of the ballot so published shall conform in all
10 respects to the form prescribed for official ballots as set forth in
11 sections 32-806, 32-809, and 32-812, but larger or smaller type may be
12 used. When paper ballots are not being used, a reduced-size facsimile of
13 the official ballot shall be published as it appears on the voting
14 system. Such publication shall include suitable instructions to the
15 voters for casting their ballots using the voting system being used at
16 the election.

17 (4) The rate charged by the newspapers and paid by the county board
18 for the publication of such sample ballot shall not exceed the rate
19 regularly charged for display advertising in such newspaper in which the
20 publication is made.

21 **Sec. 15.** Section 32-806, Reissue Revised Statutes of Nebraska, is
22 amended to read:

23 32-806 (1) All official ballots prepared pursuant to the Election
24 Act shall be white in color, except that the election commissioner,
25 county clerk, or city or village clerk may designate a distinctive color
26 of ballot or ink for city, village, or school elections or, when
27 authorized by the Secretary of State, for elections of any other
28 political subdivision. If a distinctive color is designated, the color of
29 the ballot shall not be the same as the sample ballots as provided in
30 section 32-804. The style and size of type on official ballots shall be
31 as close as possible to the style used on the ballots furnished by the

1 Secretary of State.

2 (2) No envelope for a ballot for a general or special election shall
3 display any indication of the voter's political party affiliation on its
4 exterior.

5 **Sec. 16.** Section 32-903, Revised Statutes Cumulative Supplement,
6 2024, is amended to read:

7 32-903 (1) The election commissioner or county clerk shall create
8 precincts composed of compact and contiguous territory within the
9 boundary lines of legislative districts. Except as provided in subsection
10 (2) of this section, The precincts shall contain:

11 (a) At least seventy-five registered voters based on the number of
12 voters voting at the last statewide general election; and

13 (b) No not less than seventy-five nor more than one thousand seven
14 hundred fifty registered voters based on the number of voters voting at
15 that precinct's polling place on election day during the immediately
16 preceding presidential election.

17 (2) A the last statewide general election, except that a precinct
18 may contain less than seventy-five registered voters if, in the judgment
19 of the election commissioner or county clerk, it is necessary to avoid
20 creating an undue hardship on the registered voters in the precinct. The
21 election commissioner or county clerk shall create precincts based on the
22 number of votes cast at the immediately preceding presidential election
23 or the current list of registered voters for the precinct.

24 (3) The election commissioner or county clerk shall revise and
25 rearrange the precincts and increase or decrease them at such times as
26 may be necessary to make the precincts comply with the requirements of
27 subsection (1) of this section contain as nearly as practicable not less
28 than seventy-five nor more than one thousand seven hundred fifty
29 registered voters voting at the last statewide general election. The
30 election commissioner or county clerk shall, when necessary and possible,
31 readjust precinct boundaries to coincide with the boundaries of cities,

1 villages, and school districts which are divided into districts or wards
2 for election purposes. The election commissioner or county clerk shall
3 not make any precinct changes in precinct boundaries or divide precincts
4 into two or more parts between the statewide primary and general
5 elections unless he or she has been authorized to do so by the Secretary
6 of State. If changes are authorized, the election commissioner or county
7 clerk shall notify each state and local candidate affected by the change.

8 ~~(4) (2)~~ The election commissioner or county clerk may alter and
9 divide the existing precincts, except that when any city of the first
10 class by ordinance divides any ward of such city into two or more voting
11 districts or polling places, the election commissioner or county clerk
12 shall establish precincts or polling places in conformity with such
13 ordinance. No such alteration or division shall take place between the
14 statewide primary and general elections except as provided in subsection
15 ~~(3) (1)~~ of this section.

16 **Sec. 17.** Section 32-912, Revised Statutes Supplement, 2025, is
17 amended to read:

18 32-912 (1) Any registered voter desiring to vote in a primary
19 election held under the Election Act shall be entitled to participate in
20 such primary election upon presenting himself or herself at the polling
21 place for his or her residence. A registered voter who is affiliated with
22 a political party shall receive from the receiving board all nonpartisan
23 ballots and the partisan ballot of the political party indicated on his
24 or her voter registration. Except as provided in subsections (2) and (3)
25 of this section, a registered voter who is not affiliated with any
26 political party shall receive only nonpartisan ballots at a primary
27 election.

28 (2) Any political party may allow registered voters who are not
29 affiliated with a political party to vote in the primary election for any
30 elective office for which the party has candidates pursuant to section 12
31 of this act. ~~Any political party desiring to permit such registered~~

1 ~~voters to vote for candidates of that party in the primary election shall~~
2 ~~file a letter stating that the governing body of the political party has~~
3 ~~adopted a rule allowing registered voters who are not affiliated with a~~
4 ~~political party to vote in the primary election for candidates of that~~
5 ~~party. The letter and copy of the adopted rule shall be filed with the~~
6 ~~Secretary of State at least sixty days before the primary election. The~~
7 ~~Secretary of State shall notify the appropriate election commissioners~~
8 ~~and county clerks in writing that the political party filing the letter~~
9 ~~will allow registered voters who are not affiliated with a political~~
10 ~~party to vote in the primary election for candidates of that party. Once~~
11 ~~filed, the rule allowing such voters to vote in such primary election~~
12 ~~shall be irrevocable and shall apply only to the primary election~~
13 ~~immediately following the adoption of the rule.~~

14 (3) A registered voter who is not affiliated with a political party
15 and who desires to vote in the primary election for the office of United
16 States Senator or United States Representative may request a partisan
17 ballot for either or both of such offices from any political party. The
18 election commissioner or county clerk shall post a notice in a
19 conspicuous location, easily visible and readable by voters prior to
20 approaching the receiving board, that a registered voter who is not
21 affiliated with a political party may request such ballots. No such
22 registered voter shall receive more than one such partisan ballot.

23 (4) The registered voters residing in a political subdivision may
24 cast their ballots for candidates for the offices in that subdivision and
25 for issues proposed for that subdivision, except that when officers are
26 to be nominated or elected from a subdistrict of the political
27 subdivision, the registered voters residing in the subdistrict may only
28 vote for candidates from the subdistrict and for candidates for officers
29 to be elected at large from the whole political subdivision.

30 **Sec. 18.** Section 32-915.03, Revised Statutes Cumulative Supplement,
31 2024, is amended to read:

1 32-915.03 (1) A registered voter shall fill out a provisional voter
2 identification verification envelope if:

3 (a)(i) The voter fails to produce valid photographic identification
4 at the polling place; and

5 (ii) The voter's name appears on the precinct list of registered
6 voters for the polling place or the voter has voted a provisional ballot
7 as provided in section 32-915;

8 (b) The voter fails to produce valid photographic identification at
9 the time of voting early in person at the office of the election
10 commissioner or county clerk; or

11 (c) The voter has a reasonable impediment preventing the voter from
12 obtaining valid photographic identification or the voter's name appears
13 on the precinct list of registered voters for the polling place with a
14 notation that the voter has a religious objection to being photographed.

15 (2) Each voter casting a ballot using a provisional voter
16 identification verification envelope shall enclose the ballot in an
17 envelope marked provisional voter identification verification and shall,
18 by signing the certification on the front of the envelope or a separate
19 form attached to the envelope, certify to the following facts:

20 (a) My name is

21 (b) I am registered to vote at

22 (c) I did not present valid photographic identification as required
23 by law or I have a reasonable impediment preventing me from obtaining
24 valid photographic identification;

25 (d) I am eligible to vote in this election and have not voted and
26 will not vote in this election except by this ballot; and

27 (e) I acknowledge that my ballot will not be counted if:

28 (i) I do not present valid photographic identification to my county
29 election office on or before the ~~Friday~~ Tuesday after the election; or

30 (ii) I have a reasonable impediment that prevents me from obtaining
31 valid photographic identification and:

1 (A) I do not complete a reasonable impediment certification; or

2 (B) My county election official cannot verify the signature on my
3 reasonable impediment certification.

4 (3) The voter shall sign the certification under penalty of election
5 falsification. The following statements shall be on the front of the
6 envelope or on the attached form: By signing the front of this envelope
7 or the attached form you are certifying to the information contained on
8 this envelope or the attached form under penalty of election
9 falsification. Election falsification is a Class IV felony and may be
10 punished by up to two years imprisonment and twelve months post-release
11 supervision, a fine of up to ten thousand dollars, or both.

12 **Sec. 19.** Section 32-917, Reissue Revised Statutes of Nebraska, is
13 amended to read:

14 32-917 Any registered voter who spoils his or her ballot may receive
15 another ballot after returning the spoiled ballot. No registered voter
16 shall receive more than four ballots in all. The registered voter shall
17 write a note on the ballot indicating that it is spoiled, such as
18 spoiled, invalid, or void, on the spoiled ballot and return it to the
19 judges of election. The judges of election shall maintain the secrecy of
20 the spoiled ballots and shall cause the spoiled ballots to be made up in
21 a sealed packet. The judges of election shall endorse the packet with the
22 words Spoiled Ballots and the designation of the precinct. The judges of
23 election shall sign such endorsement label and shall return the packet to
24 the election commissioner or county clerk with a statement by the judges
25 of election showing the number of ballots spoiled.

26 **Sec. 20.** Section 32-942, Revised Statutes Cumulative Supplement,
27 2024, is amended to read:

28 32-942 (1) ~~(1)(a)~~ A registered voter of this state who anticipates
29 being absent from the county of his or her residence on the day of any
30 election may appear in person before the election commissioner or county
31 clerk not more than thirty days prior to the day of election for a

1 statewide primary or general election, and not more than fifteen days
2 prior to the election for all other elections, present valid photographic
3 identification, and obtain his or her ballot unless otherwise entitled to
4 vote in the office under section 32-915.03. The registered voter shall
5 vote the ballot in the office of the election commissioner or county
6 clerk or shall return the ballot to the office not later than the closing
7 of the polls on the day of the election.

8 (2) (b) A registered voter who is present in the county on the day
9 of the election and who chooses to vote on the day of the election shall
10 vote at the polling place assigned to the precinct in which he or she
11 resides unless he or she is returning a ballot for early voting or voting
12 pursuant to section 32-943.

13 ~~(2) If a person registers to vote and requests a ballot at the same~~
14 ~~time under this section, he or she shall, in addition to the requirements~~
15 ~~of subsection (1) of this section, (a)(i) present one of the address~~
16 ~~confirmation documents as prescribed in subdivision (1)(a) of section~~
17 ~~32-318.01, (ii) present proof that he or she is a member of the armed~~
18 ~~forces of the United States who by reason of active duty has been absent~~
19 ~~from his or her place of residence where the member is otherwise eligible~~
20 ~~to vote, is a member of the United States Merchant Marine who by reason~~
21 ~~of service has been away from his or her place of residence where the~~
22 ~~member is otherwise eligible to vote, is a spouse or dependent of a~~
23 ~~member of the armed forces of the United States or United States Merchant~~
24 ~~Marine who has been absent from his or her place of residence due to the~~
25 ~~service of that member, or resides outside the United States and but for~~
26 ~~such residence would be qualified to vote in the state if the state was~~
27 ~~the last place in which the person was domiciled before leaving the~~
28 ~~United States, or (iii) state that he or she is elderly or handicapped~~
29 ~~and has requested to vote by alternative means other than by casting a~~
30 ~~ballot at his or her polling place on election day or (b) vote a ballot~~
31 ~~which is placed in an envelope with the voter's name and address and~~

1 ~~other necessary identifying information and kept securely for counting as~~
2 ~~provided in this subsection. This subsection does not extend the deadline~~
3 ~~for voter registration specified in section 32-302. A ballot cast~~
4 ~~pursuant to subdivision (b) of this subsection shall be rejected and~~
5 ~~shall not be counted if the acknowledgment of registration sent to the~~
6 ~~registrant pursuant to section 32-322 is returned as undeliverable for a~~
7 ~~reason other than clerical error within ten days after it is mailed,~~
8 ~~otherwise after such ten-day period, the ballot shall be counted.~~

9 ~~(3) This section applies only to a person who appears in person to~~
10 ~~obtain a ballot as provided in subsection (1) of this section and does~~
11 ~~not apply to a ballot mailed to a voter pursuant to section 32-945.~~

12 **Sec. 21.** Section 32-945, Reissue Revised Statutes of Nebraska, is
13 amended to read:

14 32-945 (1) When a request for a ballot from a person who is not
15 registered to vote in the county reaches the election commissioner or
16 county clerk by mail, by facsimile transmission, or by means other than
17 by application in person on or prior to the third Friday preceding the
18 election, the election commissioner or county clerk shall mail to the
19 applicant the registration application with the ballot. No ballot shall
20 be sent by mail to any person after the third Friday preceding the
21 election if such person is not a registered voter.

22 (2) When an application for a ballot from a person who is registered
23 in the county reaches the county clerk or election commissioner by mail,
24 facsimile transmission, or other means than by application in person and
25 the application indicates that the applicant has changed his or her
26 residence within the county, the county clerk or election commissioner
27 shall change the address on the applicant's voter registration and mail
28 to such applicant an acknowledgment of change of registration and the
29 ballot as provided by section 32-947.

30 **Sec. 22.** Section 32-947, Revised Statutes Cumulative Supplement,
31 2024, is amended to read:

1 32-947 (1) Upon receipt of an application or other request for a
2 ballot to vote early, the election commissioner or county clerk shall
3 determine whether the applicant is a registered voter and is entitled to
4 vote as requested. If the election commissioner or county clerk
5 determines that the applicant is a registered voter entitled to vote
6 early and the application was received not later than the close of
7 business on the second Friday preceding the election, the election
8 commissioner or county clerk shall deliver a ballot to the applicant in
9 person or by nonforwardable first-class mail, postage paid. The election
10 commissioner or county clerk or any employee of the election commissioner
11 or county clerk shall write or cause to be affixed his or her customary
12 signature or initials on the ballot.

13 (2) An unsealed identification envelope shall be delivered with the
14 ballot, and upon the back of the envelope shall be printed a form
15 substantially as follows:

16 VOTER'S OATH

17 I, the undersigned voter, declare that the enclosed ballot or
18 ballots contained no voting marks of any kind when I received them, and I
19 caused the ballot or ballots to be marked, enclosed in the identification
20 envelope, and sealed in such envelope.

21 To the best of my knowledge and belief, I declare under penalty of
22 election falsification that:

23 (a) I,, am a registered voter
24 in County;

25 (b) I reside in the State of Nebraska at

26 (c) I have voted the enclosed ballot and am returning it in
27 compliance with Nebraska law; and

28 (d) I have not voted and will not vote in this election except by
29 this ballot.

30 ANY PERSON WHO SIGNS THIS FORM KNOWING THAT ANY OF THE INFORMATION
31 IN THE FORM IS FALSE SHALL BE GUILTY OF ELECTION FALSIFICATION, A CLASS

1 IV FELONY UNDER SECTION 32-1502 OF THE STATUTES OF NEBRASKA. THE PENALTY
2 FOR ELECTION FALSIFICATION IS IMPRISONMENT FOR UP TO TWO YEARS AND TWELVE
3 MONTHS POST-RELEASE SUPERVISION OR A FINE NOT TO EXCEED TEN THOUSAND
4 DOLLARS, OR BOTH.

5 I also understand that failure to sign below will invalidate my
6 ballot.

7 Signature

8 (3) If the ballot and identification envelope will be returned by
9 mail or by someone other than the voter, the election commissioner or
10 county clerk shall include with the ballot an identification envelope
11 upon the face of which shall be printed the official title and post
12 office address of the election commissioner or county clerk.

13 (4) The election commissioner or county clerk shall also enclose
14 with the ballot materials:

15 (a) A registration application, if the election commissioner or
16 county clerk has determined that the applicant is not a registered voter
17 pursuant to subsection (1) of section 32-945, with instructions that
18 failure to return the completed and signed application indicating the
19 residence address as it appears on the voter's request for a ballot to
20 the election commissioner or county clerk by the close of the polls on
21 election day will result in the ballot not being counted;

22 (b) A registration application and the oath pursuant to section
23 32-946, if the voter is without a residence address, with instructions
24 that the residence address of the voter shall be deemed that of the
25 office of the election commissioner or county clerk of the county of the
26 voter's prior residence and that failure to return the completed and
27 signed application and oath to the election commissioner or county clerk
28 by the close of the polls on election day will result in the ballot not
29 being counted; or

30 (c) Written instructions directing the voter to submit a copy of an
31 identification document pursuant to section 32-318.01 if the voter is

1 required to present identification under such section and advising the
2 voter that failure to submit identification to the election commissioner
3 or county clerk by the close of the polls on election day will result in
4 the ballot not being counted.

5 (5) The election commissioner or county clerk may enclose with the
6 ballot materials a separate return envelope for the voter's use in
7 returning his or her identification envelope containing the voted ballot,
8 registration application, and other materials that may be required.

9 **Sec. 23.** Section 32-948, Reissue Revised Statutes of Nebraska, is
10 amended to read:

11 32-948 (1) Upon receipt of an application or request for a ballot to
12 vote early, the election commissioner or county clerk shall enter in the
13 record of early voters the applicant's name, residence address, precinct,
14 and subdivision of the precinct, if any, the mailing address to which the
15 ballots are to be sent if different from the residence address, and the
16 date on which the application was received. The election commissioner or
17 county clerk shall also record other information in the record of early
18 voters as may be necessary to aid in the processing or verification of
19 ballots, including such information as the date ballots and related
20 materials were sent to the voter or picked up in person, the date on
21 which the ballots were voted in person or returned or received by mail,
22 or information as to the reason why a ballot could not be issued or sent.

23 (2) The record of early voters and applications for such ballots
24 shall be open to public inspection prior to the election. The election
25 commissioner or county clerk shall make an entry in the voter's
26 registration record indicating that the voter has voted early in the
27 election.

28 (3) No record of early voters or application for a ballot to vote
29 early made available for public inspection shall include any voter's
30 month and day of birth, signature, driver's license or state
31 identification card number, photocopy of any valid photographic

1 identification, or reasonable impediment certification included with the
2 application.

3 **Sec. 24.** Section 32-949, Reissue Revised Statutes of Nebraska, is
4 amended to read:

5 32-949 (1) After a ballot for early voting is received by a voter
6 and before placing any marks thereon, the voter shall note whether there
7 are any voting marks on the ballot and whether there is a signature or
8 initials on the ballot in the space provided for the election official's
9 signature or initials. If there are any voting marks or no signature or
10 initials, the ballot shall be returned immediately to the election
11 commissioner or county clerk. If there are no such marks, the voter shall
12 cause the ballot to be marked. If the ballot is voted in the office of
13 the election commissioner or county clerk, the registered voter shall
14 return the ballot and identification envelope to the election
15 commissioner or county clerk or an employee of the election commissioner
16 or county clerk who shall deposit the ballot into a ballot box and place
17 the identification envelope in a secure container.

18 (2) If the voter is mailing or otherwise delivering the ballot to
19 the election commissioner or county clerk, the voter shall:

20 (a) Place the marked ballot in the identification envelope received
21 for that purpose in such a manner that the signature of the issuing
22 officer on the ballot is visible;

23 (b) Complete and sign the voter's oath on the outside of the
24 identification envelope under the penalty of election falsification;

25 (c) Enclose, in the identification envelope or separately in the
26 return envelope if one has been provided, his or her completed
27 registration application if one was provided pursuant to subsection (1)
28 of section 32-945 or section 32-946, a copy of his or her identification
29 document if such identification has been requested, and the oath
30 completed and signed by a voter without a residence address if required
31 pursuant to section 32-946;

1 (d) Ensure that the identification envelope or return envelope is
2 sealed; and

3 (e) Mail, deliver, or cause to be delivered the envelope containing
4 the ballots and any required materials to the election commissioner or
5 county clerk from whom it was received.

6 (3) All postage costs related to returning such ballots and required
7 materials, if any, to the election commissioner or county clerk shall be
8 paid by the applicant.

9 **Sec. 25.** Section 32-949.01, Revised Statutes Cumulative Supplement,
10 2024, is amended to read:

11 32-949.01 (1) If a ballot for early voting is destroyed, spoiled,
12 lost, or not received by the registered voter, the voter may cast a
13 provisional ballot pursuant to section 32-915 at the voter's polling
14 place on election day or may obtain a replacement ballot from the
15 election commissioner or county clerk by signing a statement on a form
16 prescribed by the Secretary of State that the original ballot for early
17 voting was destroyed, spoiled, lost, or not received and delivering the
18 statement to the election commissioner or county clerk.

19 (2) If the voter mails the statement or uses electronic mail or a
20 facsimile machine for the submission of the statement, the election
21 commissioner or county clerk shall not mail a replacement ballot to the
22 voter unless the statement is received by 6 p.m. on the second Friday
23 preceding the election.

24 (3) To receive a replacement ballot in person, the voter or an agent
25 acting on behalf of a voter shall return the statement signed by the
26 voter to the office of the election commissioner or county clerk by the
27 deadline for the receipt of ballots specified in subsection (2) of
28 section 32-908.

29 (4) ~~(3)~~ The election commissioner or county clerk shall verify the
30 voter's signature on the statement with the signature appearing on the
31 voter registration records prior to issuing any replacement ballot.

1 (5) (4) If the election commissioner or county clerk receives a
2 statement meeting the requirements of this section, the election
3 commissioner or county clerk shall deliver a replacement ballot to the
4 voter or voter's agent if the voter or voter's agent is present in the
5 office or shall mail a replacement ballot to the voter at the address
6 shown on the statement. The election commissioner or county clerk shall
7 keep a record of all replacement ballots issued under this section.

8 **Sec. 26.** Section 32-953, Revised Statutes Cumulative Supplement,
9 2024, is amended to read:

10 32-953 (1) Except as otherwise provided in subsection (2) of this
11 section, the election commissioner or county clerk shall mail the
12 official ballot to all registered voters of the political subdivision or
13 the district or ward of the political subdivision at the addresses
14 appearing on the voter registration register on the same day. The ballots
15 shall be mailed by nonforwardable first-class mail not sooner than the
16 twenty-fifth ~~twenty-second~~ day before the date set for the election and
17 not later than the tenth day before the date set for the election. The
18 election commissioner or county clerk shall include with the ballot
19 instructions sufficient to describe the voting process and an unsealed
20 identification envelope. Upon the back of the identification envelope
21 shall be printed boxes sufficient for the voter to provide the voter's
22 Nebraska driver's license number or state identification card number and
23 a form substantially as follows:

24 VOTER'S OATH

25 I, the undersigned voter, declare that the enclosed ballot or
26 ballots contained no voting marks of any kind when I received them and
27 that I caused the ballot or ballots to be marked, enclosed in the
28 identification envelope, and sealed in such envelope.

29 To the best of my knowledge and belief, I declare under penalty of
30 election falsification that:

31 (a) I,, am a registered voter

1 in County;

2 (b) I reside in the State of Nebraska at

3 (c) I have voted the enclosed ballot and am returning it in
4 compliance with Nebraska law;

5 (d) I have not voted and will not vote in this election except by
6 this ballot; and

7 (e)(i) My Nebraska driver's license number or state identification
8 card number is written in the corresponding boxes;

9 (ii) A photocopy of my valid photographic identification is
10 enclosed; or

11 (iii) I have a reasonable impediment that prevents me from
12 presenting valid photographic identification and my certification is
13 enclosed.

14 ANY PERSON WHO SIGNS THIS FORM KNOWING THAT ANY OF THE INFORMATION
15 IN THE FORM IS FALSE SHALL BE GUILTY OF ELECTION FALSIFICATION, A CLASS
16 IV FELONY UNDER SECTION 32-1502 OF THE STATUTES OF NEBRASKA. THE PENALTY
17 FOR ELECTION FALSIFICATION IS IMPRISONMENT FOR UP TO TWO YEARS AND TWELVE
18 MONTHS POST-RELEASE SUPERVISION OR A FINE NOT TO EXCEED TEN THOUSAND
19 DOLLARS, OR BOTH.

20 I also understand that failure to sign below will invalidate my
21 ballot.

22 Signature

23 (2) The election commissioner or county clerk shall ~~may choose not~~
24 ~~to~~ mail a notice in lieu of a ballot to all registered voters who have
25 been sent a notice pursuant to section 32-329 and failed to respond to
26 the notice. The notice shall explain ~~If the election commissioner or~~
27 ~~county clerk chooses not to mail a ballot to such voters, he or she shall~~
28 ~~mail a notice to all such registered voters explaining~~ how to obtain a
29 ballot and state ~~stating~~ the applicable deadlines.

30 (3) This section does not apply to any voter who casts a ballot
31 pursuant to section 32-939.02 or 32-939.03.

1 **Sec. 27.** Section 32-956, Revised Statutes Cumulative Supplement,
2 2024, is amended to read:

3 32-956 (1) If a ballot is destroyed, spoiled, lost, or not received
4 by the registered voter, the voter may obtain a replacement ballot from
5 the election commissioner or county clerk by signing a statement on a
6 form prescribed by the Secretary of State that the ballot was destroyed,
7 spoiled, lost, or not received and delivering the statement to the
8 election commissioner or county clerk ~~by 5 p.m. on the date set for the~~
9 ~~election.~~

10 (2) If the voter mails the statement or uses electronic mail or a
11 facsimile machine for the submission of the statement, the election
12 commissioner or county clerk shall not deliver a replacement ballot to
13 the voter unless the statement is received prior to the close of business
14 on the second Friday preceding the election.

15 (3) To receive a replacement ballot in person, the voter or an agent
16 acting on behalf of a voter shall return the statement signed by the
17 voter to the office of the election commissioner or county clerk by 5
18 p.m. on the day set for the election.

19 (4) ~~(3)~~ The election commissioner or county clerk shall verify the
20 voter's signature on the statement with the signature appearing on the
21 voter registration records prior to issuing any replacement ballot.

22 (5) ~~(4)~~ If the election commissioner or county clerk receives a
23 statement meeting the requirements of this section, he or she shall
24 deliver a replacement ballot to the voter if the voter is present in the
25 office or shall mail a replacement ballot to the voter at the address
26 shown on the statement. The election commissioner or county clerk shall
27 keep a record of all replacement ballots issued under this section.

28 **Sec. 28.** Section 32-957, Revised Statutes Cumulative Supplement,
29 2024, is amended to read:

30 32-957 (1) An official ballot under section 32-953 shall be counted
31 only if it is returned in the identification envelope, the envelope is

1 signed by the voter to whom it was issued, the signature is verified by
2 the election commissioner or county clerk, and the voter provided the
3 voter's driver's license number or state identification card number on
4 the envelope or provided a photocopy of valid photographic identification
5 or a reasonable impediment certification inside the envelope.

6 (2) The election commissioner or county clerk shall verify the
7 signature on each identification envelope received in his or her office
8 with the signature appearing on the voter registration records. If the
9 election commissioner or county clerk is unable to verify a signature,
10 the election commissioner or county clerk shall contact the voter within
11 two days after determining that he or she is unable to verify the
12 signature to ascertain whether the voter cast a ballot. The election
13 commissioner or county clerk may request that the registered voter sign
14 and submit a current signature card pursuant to section 32-318. The
15 election commissioner or county clerk may begin verifying the signatures
16 as the envelopes are received in his or her office.

17 (3) If a voter fails to provide the voter's driver's license number
18 or state identification card number, valid photographic identification,
19 or a reasonable impediment certification as required under subsection (1)
20 of this section, the election commissioner or county clerk shall contact
21 the voter no later than the day after the election and the voter shall
22 present valid photographic identification or a reasonable impediment
23 certification to the election commissioner or county clerk on or before
24 the ~~Friday~~ ~~Tuesday~~ after the election or the ballot shall not be counted.

25 (4) If the election commissioner or county clerk determines that a
26 voter has voted more than once, no ballot cast by that voter in that
27 election shall be counted. The election commissioner or county clerk
28 shall make public any record or list of registered voters who have
29 returned their ballots.

30 (5) Subsections (1) and (3) of this section do not apply to any
31 voter who casts a ballot pursuant to section 32-939.02 or 32-939.03.

1 **Sec. 29.** Section 32-1002.01, Revised Statutes Cumulative Supplement,
2 2024, is amended to read:

3 32-1002.01 (1) As the ballots are removed from the ballot box
4 pursuant to sections 32-1012 to 32-1018, the receiving board shall
5 separate the provisional voter identification verification envelopes from
6 the rest of the ballots and deliver them to the election commissioner or
7 county clerk.

8 (2) Upon receipt of a provisional voter identification verification
9 envelope, the election commissioner or county clerk shall verify that the
10 certificate on the front of the envelope or the form attached to the
11 envelope is in proper form and that the certification has been signed by
12 the voter.

13 (3) The election commissioner or county clerk shall also verify that
14 such person has not voted anywhere else in the county or been issued a
15 ballot for early voting.

16 (4) A ballot cast by a voter pursuant to section 32-915.03 shall be
17 counted if the voter completed and signed the certification on the
18 provisional voter identification verification envelope and the voter:

19 (a) Presented valid photographic identification to the election
20 commissioner or county clerk on or before the Friday ~~Tuesday~~ after the
21 election; or

22 (b) Has a reasonable impediment preventing the voter from obtaining
23 valid photographic identification, the voter completes a reasonable
24 impediment certification, and the election commissioner or county clerk
25 verifies:

26 (i) The signature on the reasonable impediment certification with
27 the signature appearing on the voter registration record; and

28 (ii) That the voter does not have a current, unexpired driver's
29 license or state identification card issued by the State of Nebraska.

30 (5) A ballot cast by a voter pursuant to section 32-915.03 shall not
31 be counted if:

1 (a) The voter failed to complete and sign the certification on the
2 provisional voter identification verification envelope pursuant to
3 subsection (2) of section 32-915.03;

4 (b) The voter failed to present valid photographic identification to
5 the election commissioner or county clerk on or before the ~~Friday~~ Tuesday
6 after the election; or

7 (c) The voter has a reasonable impediment preventing the voter from
8 obtaining valid photographic identification and:

9 (i) The voter did not complete a reasonable impediment
10 certification; or

11 (ii) The election commissioner or county clerk was not able to
12 verify the signature on the reasonable impediment certification with the
13 signature appearing on the voter registration record.

14 (6) Upon determining that the voter's ballot is eligible to be
15 counted, the election commissioner or county clerk shall remove the
16 ballot from the provisional voter identification verification envelope
17 without exposing the marks on the ballot and shall place the ballot with
18 the ballots to be counted by the county canvassing board.

19 (7) The election commissioner or county clerk shall notify the
20 system administrator of the free access system created pursuant to
21 section 32-202 as to whether the ballot was counted and, if not, the
22 reason the ballot was not counted.

23 (8) The verification shall be completed within seven business days
24 after the election.

25 **Sec. 30.** Section 32-1010, Revised Statutes Cumulative Supplement,
26 2024, is amended to read:

27 32-1010 Ballots shall be counted at a centralized location or at
28 polling places as provided in sections 32-1012 to 32-1018. If counting
29 takes place at a centralized location:

30 (1) The ~~the~~ receiving board shall deliver the ballot box and other
31 election materials to the centralized location as directed by the

1 election commissioner or county clerk; -

2 (2) The election worker delivering the ballots shall deliver the
3 ballots directly to such centralized location and shall make no stops
4 other than at the centralized location or a polling location; and

5 (3) In a county in which a midday pickup of ballots occurs on
6 election day, ballots shall not be removed from the ballot box at a
7 polling location but shall be transported to the centralized location in
8 the ballot box in which they were originally deposited unless the poll
9 watchers of two different political parties appointed in accordance with
10 section 32-1013 observe such removal.

11 **Sec. 31.** Section 32-1013, Revised Statutes Supplement, 2025, is
12 amended to read:

13 32-1013 (1) In each counting location, watchers may be appointed to
14 be present and observe the counting of ballots. Each political party
15 shall be entitled to one watcher at each location appointed and supplied
16 with credentials by the county central committee of such political party.
17 The district court having jurisdiction over any such county may appoint
18 additional watchers for any location.

19 (2) The watchers and the members of the counting board shall take
20 the following oath administered by the election commissioner or county
21 clerk or an election official designated by the election commissioner or
22 county clerk: I do solemnly swear that I will not in any manner make
23 known to anyone other than duly authorized election officials the results
24 of the votes as they are being counted until the polls have officially
25 closed and the summary of votes cast is delivered to the election
26 commissioner or county clerk.

27 (3) Except for polling places using precinct-based optical scanners,
28 all other persons shall be excluded from the place where the counting is
29 being conducted except for observers authorized by the election
30 commissioner or county clerk. No such observer shall be connected with
31 any candidate, political party, or measure on the ballot.

1 (4) No such watcher or observer shall be excluded from the counting
2 location unless the election commissioner or county clerk provides an
3 unobstructed view of the counting of ballots by use of closed-circuit
4 television, window, or similar device that provides the ability to
5 plainly observe all actions taken during the counting of the ballots.

6 **Sec. 32.** Section 32-1027, Revised Statutes Cumulative Supplement,
7 2024, is amended to read:

8 32-1027 (1) The election commissioner or county clerk shall appoint
9 two or more registered voters to the counting board for early voting. One
10 registered voter shall be appointed from the political party casting the
11 highest number of votes for Governor or for President of the United
12 States in the county in the immediately preceding general election, and
13 one registered voter shall be appointed from the political party casting
14 the next highest vote for such office. The election commissioner or
15 county clerk may appoint additional registered voters to serve on the
16 counting board and may appoint registered voters to serve in case of a
17 vacancy among any of the members of the counting board. Such appointees
18 shall be balanced between the political parties and may include
19 registered voters unaffiliated with any political party. The counting
20 board may begin carrying out its duties not earlier than the second
21 Friday before the election and shall meet as directed by the election
22 commissioner or county clerk. Watchers appointed in accordance with
23 section 32-1013 shall be permitted the opportunity to observe the
24 counting process for early voting.

25 (2) The counting board shall place all identification envelopes in
26 order and shall review each returned identification envelope pursuant to
27 verification procedures prescribed in subsections (3) and (4) of this
28 section.

29 (3) In its review, the counting board shall determine if:

30 (a) The voter has provided his or her name, residence address, and
31 signature on the voter identification envelope;

1 (b) The ballot has been received from the voter who requested it and
2 the residence address is the same address provided on the voter's request
3 for a ballot for early voting, by comparing the information provided on
4 the identification envelope with information recorded in the record of
5 early voters or the voter's request;

6 (c) A completed and signed registration application has been
7 received from the voter by the deadline in section 32-302, 32-321, or
8 32-325 or by the close of the polls pursuant to section 32-945;

9 (d) An identification document has been received from the voter not
10 later than the close of the polls on election day if required pursuant to
11 section 32-318.01; and

12 (e) A completed and signed registration application and oath has
13 been received from the voter by the close of the polls on election day if
14 required pursuant to section 32-946.

15 (4) On the basis of its review, the counting board shall determine
16 whether the ballot shall be counted or rejected as follows:

17 (a) A ballot received from a voter who was properly registered on or
18 prior to the deadline for registration pursuant to section 32-302 or
19 32-321 shall be accepted for counting without further review if:

20 (i) The name on the identification envelope appears to be that of a
21 registered voter to whom a ballot for early voting has been issued or
22 sent;

23 (ii) The residence address provided on the identification envelope
24 is the same residence address at which the voter is registered or is in
25 the same precinct and subdivision of a precinct, if any; and

26 (iii) The identification envelope has been signed by the voter;

27 (b) In the case of a ballot received from a voter who was not
28 properly registered prior to the deadline for registration pursuant to
29 section 32-302 or 32-321, the ballot shall be accepted for counting if:

30 (i) A valid registration application completed and signed by the
31 voter has been received by the election commissioner or county clerk

1 prior to the close of the polls on election day;

2 (ii) The name on the identification envelope appears to be that of
3 the person who requested the ballot;

4 (iii) The residence address provided on the identification envelope
5 and on the registration application is the same as the residence address
6 as provided on the voter's request for a ballot for early voting; and

7 (iv) The identification envelope has been signed by the voter;

8 (c) In the case of a ballot received from a voter without a
9 residence address who requested a ballot pursuant to section 32-946, the
10 ballot shall be accepted for counting if:

11 (i) The name on the identification envelope appears to be that of a
12 registered voter to whom a ballot has been sent;

13 (ii) A valid registration application completed and signed by the
14 voter, for whom the residence address is deemed to be the address of the
15 office of the election commissioner or county clerk pursuant to section
16 32-946, has been received by the election commissioner or county clerk
17 prior to the close of the polls on election day;

18 (iii) The oath required pursuant to section 32-946 has been
19 completed and signed by the voter and received by the election
20 commissioner or county clerk by the close of the polls on election day;
21 and

22 (iv) The identification envelope has been signed by the voter;

23 (d) In the case of a ballot received from a registered voter
24 required to present identification before voting pursuant to section
25 32-318.01, the ballot shall be accepted for counting if:

26 (i) The name on the identification envelope appears to be that of a
27 registered voter to whom a ballot has been issued or sent;

28 (ii) The residence address provided on the identification envelope
29 is the same address at which the voter is registered or is in the same
30 precinct and subdivision of a precinct, if any;

31 (iii) A copy of an identification document authorized in section

1 32-318.01 has been received by the election commissioner or county clerk
2 prior to the close of the polls on election day; and

3 (iv) The identification envelope has been signed by the voter; and

4 (e) In the case of a ballot received from a registered voter who
5 filled out a reasonable impediment certification pursuant to section
6 32-912.02, the ballot shall be accepted for counting if:

7 (i) The signature on the certification matches the signature on file
8 with the election commissioner or county clerk;

9 (ii) The election commissioner or county clerk verifies that the
10 voter does not have a current, unexpired driver's license or state
11 identification card issued by the State of Nebraska;

12 (iii) The name on the identification envelope appears to be that of
13 a registered voter to whom a ballot has been issued or sent;

14 (iv) The residence address provided on the identification envelope
15 is the same address at which the voter is registered or is in the same
16 precinct and subdivision of a precinct, if any; and

17 (v) The identification envelope has been signed by the voter.

18 (5) In opening the identification envelope or the return envelope to
19 determine if registration applications, oaths, or identification
20 documents have been enclosed by the voters from whom they are required,
21 the counting board shall make a good faith effort to ensure that the
22 ballot remains folded and that the secrecy of the vote is preserved.

23 (6) The counting board may, on the second Friday before the
24 election, open all identification envelopes which are approved, and if
25 the signature of the election commissioner or county clerk or his or her
26 employee is on the ballot, the ballot shall be unfolded, flattened for
27 purposes of using the optical scanner, and placed in a sealed container
28 for counting as directed by the election commissioner or county clerk. At
29 the discretion of the election commissioner or county clerk, the counting
30 board may begin counting early ballots no earlier than twenty-four hours
31 prior to the opening of the polls on the day of the election.

1 (7) If an identification envelope is rejected, the counting board
2 shall not open the identification envelope. The counting board shall
3 write Rejected on the identification envelope and the reason for the
4 rejection. If the ballot is rejected after opening the identification
5 envelope because of the absence of the official signature on the ballot,
6 the ballot shall be reinserted in the identification envelope which shall
7 be resealed and marked Rejected, no official signature. The counting
8 board shall place the rejected identification envelopes and ballots in a
9 container labeled Rejected Ballots and seal it.

10 (8) As soon as all ballots have been placed in the sealed container
11 and rejected identification envelopes or ballots have been sealed in the
12 Rejected Ballots container, the counting board shall count the ballots
13 the same as all other ballots and an unofficial count shall be reported
14 to the election commissioner or county clerk. No results shall be
15 released prior to the closing of the polls on election day.

16 **Sec. 33.** Section 32-1031, Revised Statutes Cumulative Supplement,
17 2024, is amended to read:

18 32-1031 (1) The election commissioner or county clerk shall, prior
19 to noon ~~1 p.m.~~ on the day after election day, post in a conspicuous place
20 in the office of such election commissioner or county clerk a notice
21 stating the day and hour when the county canvassing board will convene.

22 (2) After counting the ballots under section 32-1027 but no earlier
23 than twenty-four hours after the notice is posted as required under
24 subsection (1) of this section, the county canvassing board shall proceed
25 with the official canvass of votes cast on election day. If in the
26 process of canvassing the votes for any candidate or measure in any
27 precinct the election commissioner or county clerk or the canvassing
28 board determines that there is an obvious error in the certification of
29 the votes, the error shall be corrected. The county canvassing board may
30 open the ballots-cast container and recount the ballots for any candidate
31 or any measure which appears to be in error. If the county canvassing

1 board finds and corrects any such error, it shall make the correction
2 entry in the precinct sign-in register, the precinct list of registered
3 voters, and the official summary or summaries of votes cast and shall
4 attach a letter of explanation to each book where the correction was
5 made. The letter shall be signed by all members of the county canvassing
6 board.

7 (3) When it has been determined that the returns in all precincts
8 are correct, the county canvassing board shall provide a record of the
9 results to the election commissioner or county clerk either in a ledger
10 or by using a computer printout. The election commissioner or county
11 clerk shall preserve the record of the results for the period of time
12 specified by the State Records Administrator pursuant to the Records
13 Management Act, and then it may be transferred to the State Archives of
14 the Nebraska State Historical Society for permanent preservation.

15 (4) Any recesses or adjournments of the county canvassing board
16 shall be to a fixed time and publicly announced. When a recess is called,
17 all ballots that have not been counted and all other supplies shall be
18 placed in a fireproof safe or other suitable location which is locked
19 until such board reconvenes.

20 **Sec. 34.** Section 32-1032, Revised Statutes Supplement, 2025, is
21 amended to read:

22 32-1032 Upon the completion of the canvass by the county canvassing
23 board, all books shall again be sealed, and the election commissioner or
24 county clerk shall keep all election materials, including the ballots-
25 cast containers from each precinct, the sealed envelopes containing the
26 precinct list of registered voters, the precinct sign-in register, the
27 official summary or summaries of votes cast, and the container for early
28 voting materials, for not less than twenty-two months when statewide
29 primary, general, or special elections involve federal offices,
30 candidates, and issues and not less than fifty days for local elections
31 not held in conjunction with a statewide primary, general, or special

1 election. The election commissioner or county clerk shall keep on file
2 one copy of each ballot face used in each precinct of the official
3 partisan, nonpartisan, constitutional amendment, and initiative and
4 referendum ballots, as used for voting, and all election notices used at
5 each primary and general election for twenty-two months. The precinct
6 sign-in register, the record of early voters, and the official summary of
7 votes cast shall be subject to the inspection of any person who may wish
8 to examine the same after the primary, general, or special election. No
9 person other than the Secretary of State, the election commissioner or
10 county clerk, law enforcement, or the courts shall be allowed to make
11 copies of the precinct sign-in register. The election commissioner or
12 county clerk shall not allow any other election materials to be
13 inspected, including ballots, the names of voters who filled out a
14 provisional voter identification verification envelope pursuant to
15 section 32-915.03, and provisional ballot envelopes, except when an
16 election is contested or the materials become necessary to be used in
17 evidence in the courts. The election commissioner or county clerk shall
18 direct the destruction of such materials after such time, except that the
19 election commissioner or county clerk may retain materials for the
20 purposes of establishing voter histories.

21 **Sec. 35.** Section 32-1034, Reissue Revised Statutes of Nebraska, is
22 amended to read:

23 32-1034 Immediately upon the completion of the canvass by the county
24 canvassing board, the election commissioner or county clerk shall prepare
25 an abstract of votes for all officers and issues certified to the
26 election commissioner or county clerk by the Secretary of State. The
27 election commissioner or county clerk shall sign and affix his or her
28 official seal to the abstract as the Abstract of Votes of
29 County and deliver it to the Secretary of State in person or via mail,
30 electronic mail, or facsimile transmission by the third Monday after the
31 election. If delivered via electronic mail or facsimile transmission, the

1 original abstract shall be received by the Secretary of State by the
2 fourth Wednesday following the election. The Secretary of State shall
3 prepare a tabular sheet of the votes cast for such officers and measures
4 and preserve the same with the abstract of votes from the various
5 counties for the use of the Legislature and the board of state canvassers
6 in making the official canvass. The Secretary of State shall deliver to
7 the state chairperson of each political party, upon request, a separate
8 abstract of votes of the various contests for national and state offices
9 indicating the total votes received by each candidate and measure.

10 **Sec. 36.** Section 32-1035, Reissue Revised Statutes of Nebraska, is
11 amended to read:

12 32-1035 (1) If the Secretary of State has not received the abstract
13 of votes from any county by the deadlines specified in section 32-1034
14 third Monday after the day of election, the Secretary of State may:

15 (a) Require the election commissioner or county clerk of such county
16 to send the abstract of votes via overnight delivery with a tracking
17 number provided or next day hand delivery at such county's expense; or

18 (b) Send ~~send~~ a messenger to the election commissioner or county
19 clerk of such county at the expense of such county. The election
20 commissioner or county clerk shall furnish the messenger with the
21 abstract of votes or, if the abstract has been sent, with a copy of the
22 abstract, and the messenger shall return the abstract to the Secretary of
23 State without delay.

24 (2) If the abstract of votes was delayed by reason of the fault or
25 neglect of the election commissioner or county clerk, he or she shall be
26 responsible to the county for the cost of the messenger.

27 **Sec. 37.** Section 32-1044, Revised Statutes Supplement, 2025, is
28 amended to read:

29 32-1044 (1) An election commissioner or county clerk using a vote
30 counting device to count ballots shall conduct at least three independent
31 tests before counting begins to verify the accuracy of the counting

1 process, which includes the computerized program installed for counting
2 various ballots by vote counting device. The test shall be conducted by:

3 (a) The election commissioner or county clerk;

4 (b) The chief deputy election commissioner or a registered voter
5 with a different party affiliation than that of the election commissioner
6 or county clerk; and

7 (c) The person who installed the program in the vote counting device
8 or the person in charge of operating the device.

9 (2) Watchers may be appointed to be present and observe the tests.
10 Each political party shall be entitled to one watcher appointed and
11 supplied with credentials by the county central committee of such
12 political party. All other persons shall be excluded, except for
13 observers authorized by the election commissioner or county clerk.
14 Watchers and observers shall comply with the requirements for watchers
15 and observers under section 32-1525. Watchers and observers cannot be
16 excluded from the testing location unless the election commissioner or
17 county clerk provides an unobstructed view of the testing by use of
18 closed-circuit television, window, or similar device.

19 (3) Prior to any statewide primary or general election, the election
20 commissioner or county clerk shall certify the date the testing was
21 completed to the Secretary of State. The Secretary of State shall post
22 the certification on the Secretary of State's website.

23 **Sec. 38.** Section 32-1119, Revised Statutes Supplement, 2025, is
24 amended to read:

25 32-1119 (1) Any candidate who failed to be nominated or elected
26 shall be entitled to a recount if it appears, as evidenced by the
27 abstract of votes, that the candidate failed to be nominated or elected
28 by one of the following margins:

29 (a) If more than five hundred votes were cast for the office, one
30 percent or less of the votes received by the candidate:

31 (i) Who received the highest number of votes, for offices in which

1 two or fewer candidates are nominated or one candidate is elected; or

2 (ii) Who received the fewest number of votes qualifying the
3 candidate for nomination or election, for offices in which three or more
4 candidates are nominated or two or more candidates are elected; and

5 (b) If five hundred or fewer votes were cast for the office, two
6 percent or less of the votes received by the candidate:

7 (i) Who received the highest number of votes, for offices in which
8 two or fewer candidates are nominated or one candidate is elected; or

9 (ii) Who received the fewest number of votes qualifying the
10 candidate for nomination or election, for offices in which three or more
11 candidates are nominated or two or more candidates are elected.

12 (2) Any losing candidate may waive his or her right to a recount by
13 filing a written statement with the Secretary of State, election
14 commissioner, or county clerk with whom he or she made his or her filing.
15 All expenses of a recount under this section shall be paid by those
16 political subdivisions involved in the recount.

17 (3) Recounts shall be made by the county canvassing board which
18 officiated in making the official county canvass of the election returns.
19 If any member of the county canvassing board cannot participate in the
20 recount, another person shall be appointed by the election commissioner
21 or county clerk to take the member's place.

22 (4) Recounts for candidates who filed with the Secretary of State
23 shall be made on the fifth Wednesday after the election and shall
24 commence at 9 a.m. The Secretary of State shall inform each election
25 commissioner or county clerk of the names of the candidates for which the
26 board of state canvassers deems a recount to be necessary. If a recount
27 is requested pursuant to section 32-1121, the recounts may be conducted
28 concurrently.

29 (5) The election commissioner or county clerk shall be responsible
30 for recounting the ballots for those candidates for whom the county
31 canvassing board deems a recount to be necessary. The recount shall be

1 made as soon as possible after the adjournment of the county canvassing
2 board, except that if a recount is required under subsection (4) of this
3 section or section 32-1121, the recounts may be conducted concurrently.

4 (6) The Secretary of State, election commissioner, or county clerk
5 shall notify all candidates whose ballots will be recounted of the time,
6 date, and place of the recount. Candidates whose ballots will be
7 recounted may be present or be represented by an agent appointed by the
8 candidate.

9 (7) The procedures for the recounting of ballots shall be the same
10 as those used for the counting of ballots on election day. The recount
11 shall be conducted at the county courthouse, except that if vote counting
12 devices are used for the counting or recounting, such counting or
13 recounting may be accomplished at the site of the devices. Counties
14 counting ballots by using a vote counting device shall first recount the
15 ballots by use of the device. If substantial changes are found, the
16 ballots shall then be counted using such device in any precinct which
17 might reflect a substantial change.

18 **Sec. 39.** Section 32-1121, Revised Statutes Cumulative Supplement,
19 2024, is amended to read:

20 32-1121 (1)(a) If any candidate failed to be nominated or elected by
21 more than the margin provided in section 32-1119, the losing candidate
22 may submit a certified written request for a recount at such candidate's
23 expense. The request shall be filed with the filing officer with whom the
24 candidate filed for election not later than the third ~~fifth~~ day after the
25 county canvassing board or the board of state canvassers concludes. The
26 request shall list the counties where a recount is requested and shall
27 include payment of the recount cost calculated pursuant to subdivision
28 (2)(a) of this section. The recount shall be conducted as provided in
29 section 32-1119 and subdivision (b) of this subsection.

30 (b) If a recount is requested pursuant to this section and the
31 filing officer is the:

1 (i) Secretary of State, the recount shall be conducted as provided
2 in subsections (4), (6), and (7) of section 32-1119, except that if the
3 recount cannot be conducted on the fifth Wednesday following the
4 election, the recount shall be conducted on the sixth Wednesday following
5 the election; or

6 (ii) Election commissioner or county clerk, the recount shall be
7 conducted as provided in subsections (5) through (7) of section 32-1119.

8 (2)(a) The cost of the recount shall be one hundred dollars per
9 precinct voting in the contest. Prior to conducting the recount, the cost
10 of the recount shall be determined by the election commissioner or county
11 clerk and the requesting candidate shall be so notified. The candidate
12 requesting the recount shall pay the estimated cost of the recount before
13 the recount is scheduled to be conducted. If the recount involves more
14 than one county, the election commissioner or county clerk shall certify
15 the cost to the Secretary of State. The Secretary of State shall then
16 notify the candidate of the determined cost, and the cost shall be paid
17 before any recount is scheduled to be conducted. The candidate shall pay
18 the cost on demand to the county treasurer of each county involved, and
19 such sums shall be placed in the county general fund to help defray the
20 cost of the recount.

21 (b) If the recount does not determine the candidate to be the
22 winner:

23 (i) If the actual expense is less than the determined cost, the
24 candidate may file a claim with the county board for overpayment of the
25 recount; or -

26 (ii) If the actual expense is more than the determined cost, the
27 candidate shall be responsible for payment of the difference.

28 (c) If the recount determines the candidate to be the winner, all
29 costs which he or she paid shall be refunded. Refunds shall be made from
30 the county general fund.

31 **Sec. 40.** Section 32-1203, Revised Statutes Cumulative Supplement,

1 2024, is amended to read:

2 32-1203 (1) Each city, village, township, school district, public
3 power district, ~~sanitary and improvement district,~~ metropolitan utilities
4 district, fire protection district, natural resources district, regional
5 metropolitan transit authority, community college area, learning
6 community coordinating council, educational service unit, hospital
7 district, reclamation district, library board, and airport authority
8 shall pay for the costs of nominating and electing its officers as
9 provided in subsection (2), (3), or (4) of this section. If a special
10 issue is placed on the ballot at the time of the statewide primary or
11 general election by any political subdivision, the political subdivision
12 shall pay for the costs of the election as provided in subsection (2),
13 (3), or (4) of this section.

14 (2) The charge for each primary and general election shall be
15 determined by (a) ascertaining the total cost of all chargeable costs as
16 described in section 32-1202, (b) dividing the total cost by the number
17 of precincts participating in the election to fix the cost per precinct,
18 (c) prorating the cost per precinct by the inked ballot inch in each
19 precinct for each political subdivision, and (d) totaling the cost for
20 each precinct for each political subdivision, except that the minimum
21 charge for each primary and general election for each political
22 subdivision shall be one hundred dollars.

23 (3) In lieu of the charge determined pursuant to subsection (2) of
24 this section, the election commissioner or county clerk may charge public
25 power districts the fee for election costs set by section 70-610.

26 (4) In lieu of the charge determined pursuant to subsection (2) of
27 this section, the election commissioner or county clerk may bill school
28 districts directly for the costs of an election held under section
29 10-703.01.

30 **Sec. 41.** Section 32-1516, Reissue Revised Statutes of Nebraska, is
31 amended to read:

1 32-1516 Any person who falsely makes or falsely swears to any
2 candidate filing form or any part thereof, fraudulently defaces or
3 destroys any candidate filing form or any part thereof, files or receives
4 for filing any candidate filing form knowing that the form or any part
5 thereof is falsely made, or suppresses any duly filed candidate filing
6 form or any part thereof , ~~or forges or falsely places any initials or~~
7 ~~signatures on any ballot under section 32-916 or 32-947~~ shall be guilty
8 of a Class III felony.

9 **Sec. 42.** Any person who forges or falsely places any initials or
10 signatures on any ballot under section 32-916 or 32-947 shall be guilty
11 of a Class III felony.

12 **Sec. 43.** Section 32-1524, Revised Statutes Cumulative Supplement,
13 2024, is amended to read:

14 32-1524 (1) No judge or clerk of election or precinct or district
15 inspector shall do any electioneering or disseminate information or
16 materials advertising or advocating for or against any ballot measure
17 while acting as an election official.

18 (2) No person shall do any electioneering, disseminate information
19 or materials advertising or advocating for or against any ballot measure,
20 or circulate petitions within any polling place or any building
21 designated for voters to cast ballots by the election commissioner or
22 county clerk pursuant to the Election Act while the polling place or
23 building is set up for voters to cast ballots or within two hundred feet
24 of the entrances to any such polling place or building except as
25 otherwise provided in subsection (4) of this section.

26 (3) No person shall do any electioneering or disseminate information
27 or materials advertising or advocating for or against any ballot measure
28 within two hundred feet of or circulate petitions within twenty-five feet
29 of any secure ballot drop-box; -

30 (a) For special elections by mail conducted pursuant to section
31 32-953, between the date ballots are mailed and the deadline for the

1 receipt of ballots; and

2 (b) For all other elections, between the date ballots for early
3 voting are mailed and the deadline for the receipt of ballots.

4 (4) Subject to any local ordinance, a person may display yard signs
5 on private real property within two hundred feet of a polling place or
6 building designated for voters to cast ballots or a secure ballot drop-
7 box if the property is not under common ownership with the property on
8 which the polling place, building, or secure ballot drop-box is located.

9 (5) If an election official or law enforcement officer observes a
10 person violating this section, the election official or law enforcement
11 officer shall inform such person that the person is in violation of this
12 section and warn such person to cease such violation. Any person who,
13 after being warned, persists in ~~Any person~~ violating this section shall
14 be guilty of a Class V misdemeanor.

15 **Sec. 44.** Section 49-1401, Revised Statutes Cumulative Supplement,
16 2024, is amended to read:

17 49-1401 Sections 49-1401 to 49-14,142 and sections 46, 47, and 62 of
18 this act shall be known and may be cited as the Nebraska Political
19 Accountability and Disclosure Act.

20 **Sec. 45.** Section 49-1403, Reissue Revised Statutes of Nebraska, is
21 amended to read:

22 49-1403 For purposes of the Nebraska Political Accountability and
23 Disclosure Act, unless the context otherwise requires, the definitions
24 found in sections 49-1404 to 49-1444 and sections 46 and 47 of this act
25 shall be used.

26 **Sec. 46.** Foreign national means:

27 (1) An individual who is not a citizen of the United States or a
28 national of the United States and who is not lawfully admitted for
29 permanent residence;

30 (2) A person, other than an individual, organized under the laws of
31 or having its principal place of business in a foreign country;

1 (3) A government of a foreign country; or

2 (4) A political party or political committee established in a
3 foreign country.

4 **Sec. 47.** Preliminary activity includes conducting a poll or focus
5 group, drafting proposed language, making telephone calls, sending or
6 receiving electronic mail, and traveling in connection with a ballot
7 question.

8 **Sec. 48.** Section 49-1449, Reissue Revised Statutes of Nebraska, is
9 amended to read:

10 49-1449 (1) Each committee shall file a statement of organization
11 pursuant to this section and pay a registration fee pursuant to section
12 49-1449.01 with the commission. Except as provided in subsection (2) of
13 this section, such statement of organization shall be filed and fee paid
14 within ten days after a committee is formed. The commission shall
15 maintain a statement of organization filed by a committee until notified
16 of the committee's dissolution. Any person who fails to file with the
17 commission a statement of organization required by this subsection shall
18 pay to the commission a late filing fee of fifty ~~twenty-five~~ dollars for
19 each day the statement remains not filed in violation of this subsection,
20 not to exceed one thousand five hundred ~~seven hundred fifty~~ dollars.

21 (2) If the committee is formed within thirty days prior to an
22 election for which the committee exists, the statement of organization
23 shall be filed and registration fee paid within two business days after
24 the committee is formed. Any person who fails to file with the commission
25 a statement of organization required by this subsection shall pay to the
26 commission a late filing fee of two ~~one~~ hundred dollars for each day the
27 statement remains not filed in violation of this subsection, not to
28 exceed two ~~one~~ thousand dollars.

29 **Sec. 49.** Section 49-1449.01, Reissue Revised Statutes of Nebraska,
30 is amended to read:

31 49-1449.01 (1) At the time that each committee files its statement

1 of organization pursuant to section 49-1449, the committee shall pay to
2 the commission a registration fee of one hundred fifty dollars. The
3 filing of a statement of organization is not perfected unless accompanied
4 by the registration fee.

5 (2) A committee which has not perfected its filing of a statement of
6 organization by the date due as specified in section 49-1449 shall not
7 make or receive contributions or expenditures until such time as the
8 filing of the statement of organization is perfected, except that:

9 (a) A committee may make an expenditure to pay the registration fee;
10 and

11 (b) A committee may make expenditures for thirty days after the
12 termination of its registration if the expenditures are part of the
13 process of dissolving the committee and the committee dissolves within
14 thirty days after the termination of its registration.

15 (3) The registration fees collected pursuant to this section shall
16 be remitted to the State Treasurer for credit to the Nebraska
17 Accountability and Disclosure Commission Cash Fund.

18 **Sec. 50.** Section 49-1450, Reissue Revised Statutes of Nebraska, is
19 amended to read:

20 49-1450 The statement of organization required by section 49-1449
21 shall include the following information:

22 (1) The name, street address, and telephone number, if any, of the
23 committee. The committee address may be the home address of the candidate
24 or treasurer of the committee;

25 (2) The name, street address, and telephone number, if any, of each
26 person, other than an individual, that is a member of the committee;

27 (3) The full name, street address, and telephone number, if any, of
28 the treasurer and other principal officers of the committee;

29 (4) The name and address of the financial institution in which the
30 official committee depository is located, and the name and address of
31 each financial institution in which a secondary depository is or is

1 intended to be located;

2 (5) The full name of and office sought by each candidate and a brief
3 statement identifying the substance of each ballot question supported or
4 opposed by the committee;

5 (6) Identification of the committee as a candidate committee,
6 political party committee, independent committee, or ballot question
7 committee if it is identifiable as such a committee; ~~and~~

8 (7) If the committee is identified as a ballot question committee, a
9 certification that no preliminary activity was directly or indirectly
10 funded by one or more foreign nationals; and

11 (8) (7) Such other information as may be required by the rules and
12 regulations of the commission.

13 **Sec. 51.** Section 49-1451, Reissue Revised Statutes of Nebraska, is
14 amended to read:

15 49-1451 When any of the information required in a statement of
16 organization is changed, such change shall be reported when the next
17 campaign statement is required to be filed. Any person who fails to
18 report a change to the commission under this section shall pay to the
19 commission a late filing fee of fifty ~~twenty-five~~ dollars for each day
20 the change remains not reported in violation of this section, not to
21 exceed one thousand five hundred ~~seven hundred fifty~~ dollars.

22 **Sec. 52.** Section 49-1455, Reissue Revised Statutes of Nebraska, is
23 amended to read:

24 49-1455 (1) The campaign statement of a committee, other than a
25 political party committee, shall contain the following information:

26 (a) The filing committee's name, address, and telephone number and
27 the full name, residential and business addresses, and telephone numbers
28 of its committee treasurer;

29 (b) Under the heading RECEIPTS, the total amount of contributions
30 received during the period covered by the campaign statement; under the
31 heading EXPENDITURES, the total amount of expenditures made during the

1 period covered by the campaign statement; and the cumulative amount of
2 those totals for the election period. If a loan was repaid during the
3 period covered by the campaign statement, the amount of the repayment
4 shall be subtracted from the total amount of contributions received.
5 Forgiveness of a loan shall not be included in the totals. Payment of a
6 loan by a third party shall be recorded and reported as a contribution by
7 the third party but shall not be included in the totals. In-kind
8 contributions or expenditures shall be listed at fair market value and
9 shall be reported as both contributions and expenditures;

10 (c) The balance of cash and cash equivalents on hand at the
11 beginning and the end of the period covered by the campaign statement;

12 (d) The full name of each individual from whom contributions
13 totaling more than two hundred fifty dollars are received during the
14 period covered by the report, together with the individual's street
15 address or post office box number, the amount contributed, the date on
16 which each contribution was received, and the cumulative amount
17 contributed by that individual for the election period;

18 (e) The full name of each person, except those individuals reported
19 under subdivision (1)(d) of this section, which contributed a total of
20 more than two hundred fifty dollars during the period covered by the
21 report together with the person's street address or post office box
22 number, the amount contributed, the date on which each contribution was
23 received, and the cumulative amount contributed by the person for the
24 election period, except that a committee named as a contributor shall be
25 reported with the committee's street address and not with a post office
26 box number;

27 (f) The name of each committee which is listed as a contributor
28 shall include the full name of the committee's treasurer;

29 (g) Except as otherwise provided in subsection (3) of this section:
30 The full name and street address of each person to whom expenditures
31 totaling more than two hundred fifty dollars were made, together with the

1 date and amount of each separate expenditure to each such person during
2 the period covered by the campaign statement; the purpose of the
3 expenditure; and the full name and street address of the person providing
4 the consideration for which any expenditure was made if different from
5 the payee;

6 (h) The amount and the date of expenditures for or against a
7 candidate or ballot question during the period covered by the campaign
8 statement and the cumulative amount of expenditures for or against that
9 candidate or ballot question for the election period. An expenditure made
10 in support of more than one candidate or ballot question, or both, shall
11 be apportioned reasonably among the candidates or ballot questions, or
12 both; and

13 (i) The total amount of funds disbursed by a separate segregated
14 political fund, by state, for the purpose of supporting or opposing
15 candidates and committees in elections in states other than Nebraska and
16 candidates for federal office, including independent expenditures made in
17 such elections.

18 (2) For purposes of this section, election period means the calendar
19 year of the election.

20 (3) A campaign statement shall include the total amount paid to
21 individual petition circulators during the reporting period, if any, but
22 shall not include the name, address, or telephone number of any
23 individual petition circulator if the only payment made to such
24 individual was for services as a petition circulator.

25 **Sec. 53.** Section 49-1458, Reissue Revised Statutes of Nebraska, is
26 amended to read:

27 49-1458 (1) A committee which receives a late contribution shall
28 report the contribution to the commission by filing a report within two
29 days after the date of its receipt. The report may be filed by hand
30 delivery, facsimile transmission, ~~telegraph~~, express delivery service, or
31 any other written means of communication, including electronic means

1 approved by the commission, and need not contain an original signature.

2 (2) The report shall include the full name, street address or post
3 office box number, occupation, employer, and principal place of business
4 of the contributor, the amount of the contribution, and the date of
5 receipt, except that a committee named as a contributor shall be reported
6 with the committee's street address and not with a post office box
7 number.

8 (3) A late contribution shall be reported on subsequent campaign
9 statements without regard to reports filed pursuant to this section.

10 (4) Any committee which fails to file a report of late contributions
11 with the commission as required by this section shall pay to the
12 commission a late filing fee of two ~~one~~ hundred dollars for each of the
13 first ten days the report remains not filed in violation of this section.
14 After the tenth day, such committee shall pay, for each day the report
15 remains not filed, an additional late filing fee of one percent of the
16 amount of the late contribution which was required to be reported, not to
17 exceed ten percent of the amount of the late contribution which was
18 required to be reported.

19 (5) For purposes of this section, late contribution means a
20 contribution of one thousand dollars or more received after the closing
21 date for campaign statements as provided in subdivision (1)(b) of section
22 49-1459.

23 **Sec. 54.** Section 49-1461, Revised Statutes Cumulative Supplement,
24 2024, is amended to read:

25 49-1461 (1) In addition to the campaign statements required to be
26 filed pursuant to sections 49-1459 and 49-1462, a ballot question
27 committee shall file a campaign statement as required by the Nebraska
28 Political Accountability and Disclosure Act according to the following
29 schedule:

30 (a) ~~(1)~~ The first campaign statement shall be filed within ten days
31 after the end of the calendar month in which the petition form is filed

1 with the Secretary of State pursuant to section 32-1405. The closing date
2 for the campaign statement shall be the last day of such calendar month;

3 (b) (2) Additional campaign statements shall be filed within ten
4 days after the end of each calendar month thereafter except for the
5 calendar month during which the signed petitions must be filed with the
6 Secretary of State as provided in section 32-1407. The closing date for
7 such campaign statements shall be the last day of each such calendar
8 month; and

9 (c) (3) A final campaign statement shall be filed not later than
10 thirty days after the deadline for filing petitions with the Secretary of
11 State as provided in section 32-1407. The closing date for the campaign
12 statement shall be twenty-five days after the deadline for filing such
13 petitions.

14 (2) Any campaign statement filed by a ballot question committee
15 pursuant to this section or section 49-1459 or 49-1462 shall include a
16 certification by the committee's treasurer affirming that, to the best of
17 the treasurer's knowledge, the donor associated with each contribution is
18 not a foreign national and has not intentionally received, solicited, or
19 accepted, whether directly or indirectly, contributions or expenditures
20 aggregating in excess of one hundred thousand dollars from one or more
21 foreign nationals within the four-year period immediately preceding the
22 date of the contribution.

23 (3) The campaign statements required to be filed pursuant to this
24 section shall be filed whether or not petitions have or will be filed
25 with the Secretary of State. Any person who fails to file a campaign
26 statement with the commission pursuant to this section shall be subject
27 to late filing fees as provided in section 49-1463.

28 **Sec. 55.** Section 49-1463, Reissue Revised Statutes of Nebraska, is
29 amended to read:

30 49-1463 (1) Any person who fails to file a campaign statement with
31 the commission under sections 49-1459 to 49-1463 shall pay to the

1 commission a late filing fee of fifty ~~twenty-five~~ dollars for each day
2 the campaign statement remains not filed in violation of this section,
3 not to exceed one thousand five hundred ~~seven hundred fifty~~ dollars.

4 (2) Any committee which fails to file a statement of exemption with
5 the commission under subsection (2) of section 49-1459 shall pay to the
6 commission a late filing fee of fifty ~~twenty-five~~ dollars for each day
7 the statement of exemption remains not filed in violation of this
8 section, not to exceed four hundred fifty ~~two hundred twenty-five~~
9 dollars.

10 **Sec. 56.** Section 49-1467, Reissue Revised Statutes of Nebraska, is
11 amended to read:

12 49-1467 (1) Any person, other than a committee, who makes an
13 independent expenditure advocating the election of a candidate or the
14 defeat of a candidate's opponents or the qualification, passage, or
15 defeat of a ballot question, which is in an amount of more than two
16 hundred fifty dollars, shall file a report of the independent
17 expenditure, within ten days, with the commission.

18 (2) The report shall be made on an independent expenditure report
19 form provided by the commission and shall include the date of the
20 expenditure, a brief description of the nature of the expenditure, the
21 amount of the expenditure, the name and address of the person to whom it
22 was paid, the name and address of the person filing the report, and the
23 name, address, occupation, employer, and principal place of business of
24 each person who contributed more than two hundred fifty dollars to the
25 expenditure.

26 (3) Any person required under this section to file a report for an
27 independent expenditure advocating for the qualification, passage, or
28 defeat of a ballot question shall include an accompanying certification
29 with such report affirming that no funds have been intentionally accepted
30 aggregating in excess of one hundred thousand dollars from one or more
31 foreign nationals within the four-year period immediately preceding the

1 date the expenditure was made.

2 ~~(4) (3)~~ Any person who fails to file a report of an independent
3 expenditure with the commission shall pay to the commission a late filing
4 fee of fifty ~~twenty-five~~ dollars for each day the statement remains not
5 filed in violation of this section, not to exceed one thousand five
6 hundred ~~seven hundred fifty~~ dollars.

7 ~~(5) (4)~~ Any person who violates this section shall be guilty of a
8 Class IV misdemeanor.

9 **Sec. 57.** Section 49-1469.08, Reissue Revised Statutes of Nebraska,
10 is amended to read:

11 49-1469.08 (1) Any entity specified in subsection (1) of section
12 49-1469 which fails to file a report with the commission required by
13 section 49-1469 or 49-1469.07 shall pay to the commission a late filing
14 fee of fifty ~~twenty-five~~ dollars for each day the statement remains not
15 filed in violation of such sections, not to exceed one thousand five
16 hundred ~~seven hundred fifty~~ dollars.

17 (2) Any person who knowingly violates this section, section 49-1469,
18 49-1469.05, 49-1469.06, or 49-1469.07 shall be guilty of a Class III
19 misdemeanor.

20 **Sec. 58.** Section 49-1478.01, Reissue Revised Statutes of Nebraska,
21 is amended to read:

22 49-1478.01 (1) An independent committee, including a separate
23 segregated political fund, which makes a late independent expenditure
24 shall report the expenditure to the commission by filing within two days
25 after the date of the expenditure the committee's full name and street
26 address, the amount of the expenditure, and the date of the expenditure.
27 The report shall include (a) the full name and street address of the
28 recipient of the expenditure, (b) the name and office sought of the
29 candidate whose nomination or election is supported or opposed by the
30 expenditure, and (c) the identification of the ballot question, the
31 qualification, passage, or defeat of which is supported or opposed.

1 Filing of a report of a late independent expenditure may be by any
2 written means of communication, including electronic means approved by
3 the commission, and need not contain an original signature. A late
4 independent expenditure shall be reported on subsequent campaign
5 statements without regard to reports filed pursuant to this section.

6 (2) A committee which fails to file a report of a late independent
7 expenditure with the commission as required by this section shall pay to
8 the commission a late filing fee of two ~~one~~ hundred dollars for each of
9 the first ten days the report remains not filed in violation of this
10 section. After the tenth day, such committee shall pay, for each day the
11 report remains not filed, an additional late filing fee of one percent of
12 the amount of the late independent expenditure which was required to be
13 reported, not to exceed ten percent of the amount of the late independent
14 expenditure which was required to be reported.

15 (3) For purposes of this section, late independent expenditure means
16 an independent expenditure as defined in section 49-1428 of one thousand
17 dollars or more made after the closing date for campaign statements as
18 provided in subdivision (1)(b) of section 49-1459.

19 **Sec. 59.** Section 49-1479.01, Reissue Revised Statutes of Nebraska,
20 is amended to read:

21 49-1479.01 (1) Any contribution by a person made on behalf of or to
22 a candidate or committee, including contributions which are in any way
23 earmarked or otherwise directed to the candidate or committee through an
24 intermediary or agent, shall be considered to be a contribution from the
25 person to the candidate or committee.

26 (2) For purposes of this section, earmarked shall mean a
27 designation, instruction, or encumbrance, including those which are
28 direct or indirect, express or implied, or oral or written, which results
29 in any part of a contribution or expenditure, including any in-kind
30 expenditure made in exchange for a contribution, being made to or
31 expended on behalf of a candidate or a committee.

1 (3) Any intermediary or agent, other than a committee, which
2 receives an earmarked contribution shall forward the earmarked
3 contribution to the recipient candidate or committee within ten days
4 after receipt of such contribution.

5 (4) An intermediary or agent which is not a committee shall file a
6 report of the earmarked contribution with the commission within ten days
7 after receipt of the contribution. Any committee which is an intermediary
8 or agent shall file a report of the earmarked contribution with the
9 commission by the date the next campaign statement is required to be
10 filed. The report of the earmarked contribution filed pursuant to this
11 section shall be on a form prescribed by the commission.

12 (5) Any intermediary or agent making an earmarked contribution shall
13 disclose to the recipient of the earmarked contribution the name and
14 address of the intermediary or agent and the actual source of the
15 contribution by providing the recipient with a copy of the report of the
16 earmarked contribution at the time that the earmarked contribution is
17 made.

18 (6) Any person or committee which fails to file a report of an
19 earmarked contribution with the commission as required by this section
20 shall pay to the commission a late filing fee of fifty ~~twenty-five~~
21 dollars for each day the statement remains not filed in violation of this
22 section not to exceed one thousand five hundred ~~seven hundred fifty~~
23 dollars.

24 (7) Any person who knowingly violates this section shall be guilty
25 of a Class III misdemeanor.

26 **Sec. 60.** Section 49-1479.02, Reissue Revised Statutes of Nebraska,
27 is amended to read:

28 49-1479.02 (1) A major out-of-state contributor shall file with the
29 commission an out-of-state contribution report. An out-of-state
30 contribution report shall be filed on a form prescribed by the commission
31 within ten days after the end of the calendar month in which a person

1 becomes a major out-of-state contributor. For the remainder of the
2 calendar year, a major out-of-state contributor shall file an out-of-
3 state contribution report with the commission within ten days after the
4 end of each calendar month in which the contributor makes a contribution
5 or expenditure.

6 (2) An out-of-state contribution report shall disclose as to each
7 contribution or expenditure not previously reported (a) the amount,
8 nature, value, and date of the contribution or expenditure, (b) the name
9 and address of the committee, candidate, or person who received the
10 contribution or expenditure, (c) the name and address of the person
11 filing the report, and (d) the name, address, occupation, and employer of
12 each person making a contribution of more than two hundred dollars in the
13 calendar year to the person filing the report.

14 (3) This section shall not apply to (a) a person who files a report
15 of a contribution or an expenditure pursuant to subsection (2) of section
16 49-1469, (b) a person required to file a report or campaign statement
17 pursuant to section 49-1469.07, (c) a committee having a statement of
18 organization on file with the commission, or (d) a person or committee
19 registered with the Federal Election Commission.

20 (4) Any person who fails to file an out-of-state contribution report
21 with the commission as required by this section shall pay to the
22 commission a late filing fee of ~~two~~ ~~one~~ hundred dollars for each of the
23 first ten days the report remains not filed in violation of this section.
24 After the tenth day, such person shall pay, for each day the report
25 remains not filed, an additional late filing fee of one percent of the
26 amount of the contributions or expenditures which were required to be
27 reported, not to exceed ten percent of the amount of the contributions or
28 expenditures which were required to be reported.

29 **Sec. 61.** Section 49-1479.03, Revised Statutes Cumulative Supplement,
30 2024, is amended to read:

31 49-1479.03 ~~(1) For purposes of this section, foreign national~~

1 means:

2 ~~(a) An individual who is not a citizen of the United States or a~~
3 ~~national of the United States and who is not lawfully admitted for~~
4 ~~permanent residence;~~

5 ~~(b) A person, other than an individual, organized under the laws of~~
6 ~~or having its principal place of business in a foreign country;~~

7 ~~(c) A government of a foreign country; or~~

8 ~~(d) A political party or political committee established in a~~
9 ~~foreign country.~~

10 ~~(1) (2)~~ It shall be unlawful for a foreign national, directly or
11 indirectly, to make a contribution to a ballot question committee or for
12 a ballot question committee to solicit, accept, or receive such a
13 contribution.

14 (2) It shall be unlawful for a foreign national to directly or
15 indirectly make an expenditure to support or oppose the qualification,
16 passage, or defeat of a ballot question.

17 (3) It shall be unlawful for a foreign national to directly or
18 indirectly solicit the making of a contribution or expenditure by another
19 person or committee to support or oppose the qualification, passage, or
20 defeat of a ballot question.

21 (4) It shall be unlawful for a foreign national to direct, dictate,
22 control, or directly or indirectly participate in the decisionmaking
23 process of any person or committee regarding that person's or committee's
24 activities to support or oppose the qualification, passage, or defeat of
25 a ballot question, including decisions concerning the making of
26 contributions or expenditures.

27 ~~(5) (3)~~ A person, other than an individual, organized under the laws
28 of the United States which is a domestic subsidiary of a foreign national
29 may make a contribution or an expenditure to support or oppose the
30 qualification, passage, or defeat of a ballot question ~~ballot~~ if:

31 (a) The person is a discrete entity organized under the laws of any

1 state within the United States and its principal place of business is
2 within the United States;

3 (b) The foreign national parent does not finance election-related
4 contributions or expenditures either directly or through such person,
5 including through subsidizing the person's business operations, unless
6 the person can demonstrate by a reasonable accounting method that it has
7 sufficient funds from its own domestic operations to make any
8 contributions or expenditures; and

9 (c) All decisions concerning the administration of the person's
10 contributions or expenditures are made by citizens or permanent residents
11 of the United States.

12 (6) Upon a ballot question committee's receipt of a contribution,
13 the committee treasurer shall obtain from the donor an affirmation that
14 the donor is not a foreign national and has not intentionally accepted
15 funds aggregating in excess of one hundred thousand dollars from one or
16 more foreign nationals within the four-year period immediately preceding
17 the date the contribution is made.

18 (7)(a) A ballot question committee violating subsection (1) of this
19 section shall be fined the amount of the prohibited contribution or one
20 hundred thousand dollars, whichever is greater.

21 (b) A foreign national that made a contribution or an expenditure in
22 violation of this section or a person who made a contribution or
23 expenditure on behalf of a foreign national shall be fined the amount of
24 the prohibited contribution or expenditure plus one hundred thousand
25 dollars.

26 (8) Nothing in this section shall be deemed to create or eliminate
27 any existing donor disclosure rights or duties beyond those specifically
28 enumerated.

29 (9) In addition to any fine issued pursuant to this section, the
30 commission may assess against any person found to have violated this
31 section an administrative fee in an amount equal to the reasonable and

1 actual costs incurred by the commission in investigating and adjudicating
2 the violation. The administrative fee shall be payable to the commission
3 and shall be in addition to, not in lieu of, any other civil penalty,
4 fine, or remedy provided by law. The commission shall determine the
5 amount of the fee based upon documented expenditures directly
6 attributable to any investigative or enforcement actions, including, but
7 not limited to, staff time, legal expenses, expert services, travel, and
8 administrative costs.

9 (10) Nothing in this section shall be construed to prohibit a
10 foreign national from volunteering or engaging in nonmonetary advocacy,
11 including, but not limited to, the sending of electronic communications
12 that advocate for a ballot committee or ballot measure, unless such
13 activities constitute a contribution or expenditure.

14 (11) The commission may adopt and promulgate rules and regulations
15 to carry out this section.

16 **Sec. 62.** Any investigation of an alleged violation of the Nebraska
17 Political Accountability and Disclosure Act or a court order in an action
18 brought under the Nebraska Political Accountability and Disclosure Act
19 shall occur in a manner that shields the identity of lawful donors as
20 much as reasonably possible. No state or local government entity, court,
21 or officer of a court may collect or require the submission of
22 information on the identity of any donor to a tax-exempt organization
23 other than information directly related to an alleged violation of the
24 Nebraska Political Accountability and Disclosure Act.

25 **Sec. 63.** Section 49-1483.03, Reissue Revised Statutes of Nebraska,
26 is amended to read:

27 49-1483.03 (1) Any lobbyist or principal who receives or expends
28 more than five thousand dollars for lobbying purposes during any calendar
29 month in which the Legislature is in session shall, within fifteen days
30 after the end of such calendar month, file electronically a special
31 report disclosing for that calendar month all information required by

1 section 49-1483. All information disclosed in a special report shall also
2 be disclosed in the next quarterly report required to be filed. The
3 requirement to file a special report shall not apply to a receipt or
4 expenditure for lobbyist fees for lobbying services which have otherwise
5 been disclosed in the lobbyist's application for registration.

6 (2) Any lobbyist or principal who fails to file a special report
7 required by this section with the Clerk of the Legislature or the
8 commission shall pay to the commission a late filing fee of two ~~one~~
9 hundred dollars for each of the first ten days the report remains not
10 filed in violation of this section. After the tenth day, such lobbyist or
11 principal shall pay, for each day the report remains not filed, an
12 additional late filing fee of one percent of the amount of the receipts
13 and expenditures which were required to be reported, not to exceed ten
14 percent of the amount of the receipts and expenditures which were
15 required to be reported.

16 **Sec. 64.** Section 49-1488.01, Reissue Revised Statutes of Nebraska,
17 is amended to read:

18 49-1488.01 (1) Every lobbyist or principal who fails to file a
19 quarterly statement or a statement of activity with the Clerk of the
20 Legislature, pursuant to sections 49-1483 and 49-1488, shall pay to the
21 commission a late filing fee of fifty ~~twenty-five~~ dollars for each day
22 any of such statements are not filed in violation of such sections, but
23 not to exceed one thousand five hundred ~~seven hundred fifty~~ dollars per
24 statement.

25 (2) A lobbyist or principal required to pay a late filing fee
26 pursuant to subsection (1) of this section may apply to the commission
27 for relief. The commission by order may reduce the amount of the late
28 filing fee imposed upon such lobbyist or principal if he or she shows the
29 commission that (a) the circumstances indicate no intent to file late,
30 (b) the lobbyist or principal has not been required to pay a late filing
31 fee for two years prior to the time the filing of the statement was due,

1 (c) the late filing of the statement shows that less than five thousand
2 dollars was raised, received, or expended during the reporting period,
3 and (d) a reduction of the late fee would not frustrate the purposes of
4 the Nebraska Political Accountability and Disclosure Act.

5 (3) A lobbyist or principal required to pay a late filing fee
6 pursuant to subsection (1) of this section who qualifies for an exemption
7 to the filing of quarterly statements pursuant to subsection (5) of
8 section 49-1483 may apply to the commission for relief. The commission by
9 order may reduce or waive the late filing fee and the person shall not be
10 required to make a showing as provided by subsection (2) of this section.

11 **Sec. 65.** Section 69-1315, Reissue Revised Statutes of Nebraska, is
12 amended to read:

13 69-1315 (a) The expiration of any period of time specified by
14 contract, statute, or court order, during which an action or proceeding
15 may be commenced or enforced to obtain payment of a claim for money or
16 recovery of property, shall not prevent the money or property from being
17 presumed abandoned property, nor affect any duty to file a report
18 required by the Uniform Disposition of Unclaimed Property Act or to pay
19 or deliver abandoned property to the State Treasurer. Holders shall not
20 be required to report or to pay or to deliver abandoned property or
21 unclaimed funds as to which the statute of limitations applicable to the
22 enforcement of any claim to such property shall have expired prior to
23 December 25, 1969.

24 (b) Except as provided in subsection (c) of this section, no ~~No~~
25 action or proceeding may be commenced by the State Treasurer with respect
26 to any duty of a holder under the act more than seven years after the
27 holder files a report for the period in which the duty arose. This
28 subsection shall not apply to holders described in section 69-1307.01.

29 (c) The period of limitation established under subsection (b) of
30 this section is tolled by the delivery of a notice by the State Treasurer
31 that a holder is subject to an examination under section 69-1322 or the

1 written election by the holder to enter into a voluntary disclosure
2 agreement, whichever occurs first. The tolling period shall end upon
3 completion of the examination under section 69-1322, the filing of any
4 report required pursuant to such voluntary disclosure agreement, or the
5 termination of such voluntary disclosure agreement by the State
6 Treasurer, whichever occurs first.

7 **Sec. 66.** Section 69-1317, Revised Statutes Supplement, 2025, is
8 amended to read:

9 69-1317 (a)(1)(i) Except as otherwise provided in this subdivision,
10 all funds received under the Uniform Disposition of Unclaimed Property
11 Act ~~, including the proceeds from the sale of abandoned property under~~
12 ~~section 69-1316,~~ shall be deposited by the State Treasurer into the
13 Unclaimed Property Trust Fund from which he or she shall make prompt
14 payment of claims allowed pursuant to the act and payment of any expenses
15 related to unclaimed property. All funds received under section
16 69-1307.05 shall be deposited by the State Treasurer into the Unclaimed
17 Property Trust Fund from which he or she shall make prompt payment of
18 claims regarding such funds allowed pursuant to the act. All funds
19 received under section 69-1316 shall be deposited by the State Treasurer
20 into the Unclaimed Property Liquidation Proceeds Trust Fund. Transfers
21 from the Unclaimed Property Trust Fund to the General Fund may be made at
22 the direction of the Legislature. Before making any the deposit pursuant
23 to this subdivision, the State Treasurer ~~he or she~~ shall record the name
24 and last-known address of each person appearing from the holders' reports
25 to be entitled to the abandoned property, the name and last-known address
26 of each insured person or annuitant, and with respect to each policy or
27 contract listed in the report of a life insurance corporation, its
28 number, the name of the corporation, and the amount due. The record shall
29 be available for public inspection during business hours.

30 (ii) The record shall not be subject to public inspection or
31 available for copying, reproduction, or scrutiny by commercial or

1 professional locators of property presumed abandoned who charge any
2 service. A finders' fee cannot be charged by commercial or professional
3 locators of property presumed abandoned until twenty-four months after
4 the names from the holders' reports have been published or officially
5 disclosed. Records concerning the social security number, date of birth,
6 and last-known address of an owner shall be treated as confidential and
7 subject to the same confidentiality as tax return information held by the
8 Department of Revenue, except that the Auditor of Public Accounts shall
9 have unrestricted access to such records.

10 (iii) A professional finders' fee shall be limited to ten percent of
11 the total dollar amount of the property presumed abandoned. To claim any
12 such fee, the finder shall disclose to the owner the nature, location,
13 and value of the property, provide notice of when such property was
14 reported to the State Treasurer, and provide notice that the property may
15 be claimed by the owner from the State Treasurer free of charge. To claim
16 any such fee if the property has not yet been abandoned, the finder shall
17 disclose to the owner the nature, location, and value of the property,
18 provide notice of when such property will be reported to the State
19 Treasurer, if known, and provide notice that, upon receipt of the
20 property by the State Treasurer, such property may be claimed by the
21 owner from the State Treasurer free of charge.

22 (2)(i) The unclaimed property records of the State Treasurer, the
23 unclaimed property reports of holders, and the information derived by an
24 unclaimed property examination or audit of the records of a person or
25 otherwise obtained by or communicated to the State Treasurer may be
26 withheld from the public. Any record or information that may be withheld
27 under the laws of this state or of the United States when in the
28 possession of such a person may be withheld when revealed or delivered to
29 the State Treasurer. Any record or information that is withheld under any
30 law of another state when in the possession of that other state may be
31 withheld when revealed or delivered by the other state to the State

1 Treasurer.

2 (ii) Information withheld from the general public concerning any
3 aspect of unclaimed property shall only be disclosed to an apparent owner
4 of the property or to the escheat, unclaimed, or abandoned property
5 administrators or officials of another state if that other state accords
6 substantially reciprocal privileges to the State Treasurer.

7 (b)(1) On or before November 1 of each year prior to 2026, the State
8 Treasurer shall transfer any balance in excess of one million dollars
9 from the Unclaimed Property Trust Fund to the permanent school fund.

10 (2) On or before November 1 of each year beginning in 2026 through
11 2035, the State Treasurer shall transfer any balance in excess of five
12 ~~one~~ million dollars from the Unclaimed Property Trust Fund as follows:

13 (i) The first one million dollars to the Capitol Restoration Cash
14 Fund; and

15 (ii) Any remaining balance to the permanent school fund.

16 (3) On or before November 1 of each year beginning in 2036, the
17 State Treasurer shall transfer any balance in excess of five ~~one~~ million
18 dollars from the Unclaimed Property Trust Fund to the permanent school
19 fund.

20 (c) Before making any deposit to the credit of the permanent school
21 fund, the Capitol Restoration Cash Fund, or the General Fund, the State
22 Treasurer may deduct any costs related to unclaimed property and place
23 such funds in the Unclaimed Property Cash Fund.

24 (d) The Unclaimed Property Cash Fund is created. Transfers from the
25 fund to the General Fund may be made at the direction of the Legislature.
26 Any money in the Unclaimed Property Cash Fund available for investment
27 shall be invested by the state investment officer pursuant to the
28 Nebraska Capital Expansion Act and the Nebraska State Funds Investment
29 Act.

30 (e) The Unclaimed Property Liquidation Proceeds Trust Fund is
31 created. The fund shall be administered by the State Treasurer. The State

1 Treasurer shall credit money to the fund as provided in subdivision (a)
2 (1)(i) of this section. Money in the fund shall be transferred to the
3 Unclaimed Property Trust Fund as needed to pay claims arising under
4 section 69-1316. Money in the fund shall be used for no other purpose. At
5 such time as money in this fund is no longer needed to ensure the payment
6 of claims arising under section 69-1316, the balance remaining in the
7 fund shall be transferred to the Unclaimed Property Trust Fund. Any money
8 in the Unclaimed Property Liquidation Proceeds Trust Fund available for
9 investment shall be invested by the state investment officer pursuant to
10 the Nebraska Capital Expansion Act and the Nebraska State Funds
11 Investment Act.

12 **Sec. 67.** Sections 18, 28, 29, and 69 of this act become operative
13 on January 1, 2027. Sections 1, 2, 7, 15, 17, 21, 22, 24, 30, 32, 40, 41,
14 44, 45, 46, 47, 48, 49, 50, 51, 52, 53, 54, 55, 56, 57, 58, 59, 60, 61,
15 62, 63, 64, 65, 66, 68, and 71 of this act become operative on July 18,
16 2026. The other sections of this act become operative on their effective
17 date.

18 **Sec. 68.** Original sections 13-501, 32-806, 32-945, 32-949, 32-1516,
19 49-1403, 49-1449, 49-1449.01, 49-1450, 49-1451, 49-1455, 49-1458,
20 49-1463, 49-1467, 49-1469.08, 49-1478.01, 49-1479.01, 49-1479.02,
21 49-1483.03, 49-1488.01, and 69-1315, Reissue Revised Statutes of
22 Nebraska, sections 32-559, 32-947, 32-1010, 32-1027, 32-1203, 49-1401,
23 49-1461, and 49-1479.03, Revised Statutes Cumulative Supplement, 2024,
24 and sections 32-912 and 69-1317, Revised Statutes Supplement, 2025, are
25 repealed.

26 **Sec. 69.** Original sections 32-915.03, 32-957, and 32-1002.01,
27 Revised Statutes Cumulative Supplement, 2024, are repealed.

28 **Sec. 70.** Original sections 32-228, 32-917, 32-948, 32-1034, and
29 32-1035, Reissue Revised Statutes of Nebraska, sections 32-235,
30 32-622.01, 32-802, 32-903, 32-942, 32-949.01, 32-953, 32-956, 32-1031,
31 32-1121, and 32-1524, Revised Statutes Cumulative Supplement, 2024, and

1 sections 32-101, 32-617, 32-624, 32-624.01, 32-803, 32-1013, 32-1032,
2 32-1044, and 32-1119, Revised Statutes Supplement, 2025, are repealed.

3 **Sec. 71.** The following section is outright repealed: Section
4 32-1406, Reissue Revised Statutes of Nebraska.

5 **Sec. 72.** Since an emergency exists, this act takes effect when
6 passed and approved according to law.