

LEGISLATURE OF NEBRASKA  
ONE HUNDRED NINTH LEGISLATURE  
SECOND SESSION

**LEGISLATIVE BILL 1253**

FINAL READING

Introduced by Bostar, 29.

Read first time January 21, 2026

Committee: Revenue

1 A BILL FOR AN ACT relating to tax sale certificates; to amend section  
2 77-1837.01, Revised Statutes Cumulative Supplement, 2024; to change  
3 provisions relating to applicability of laws; to repeal the original  
4 section; and to declare an emergency.

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

1           **Section 1.** Section 77-1837.01, Revised Statutes Cumulative  
2 Supplement, 2024, is amended to read:

3           77-1837.01 (1) Except as otherwise provided in subsections (2)  
4 through (4) and (3) of this section, the laws in effect on the date of  
5 the issuance of a tax sale certificate govern all matters related to tax  
6 deed proceedings, including noticing and application, and foreclosure  
7 proceedings. Changes in law shall not apply retroactively with regard to  
8 the tax sale certificates previously issued.

9           (2) Tax sale certificates sold and issued between January 1, 2010,  
10 and December 31, 2016, shall be governed by the laws and statutes that  
11 were in effect on December 31, 2009, with regard to all matters relating  
12 to tax deed proceedings, including noticing and application, and  
13 foreclosure proceedings.

14           (3) Tax sale certificates sold and issued between January 1, 2017,  
15 and September 7, 2019, shall be governed by the laws and statutes that  
16 are in effect on September 7, 2019, with regard to all matters relating  
17 to tax deed proceedings, including noticing and application, and  
18 foreclosure proceedings.

19           (4) Tax sale certificates that are foreclosed upon, regardless of  
20 date of issuance, shall be governed by section 77-1909, as such section  
21 was in effect on May 7, 2025, with regard to the matters addressed in  
22 such section.

23           **Sec. 2.** Original section 77-1837.01, Revised Statutes Cumulative  
24 Supplement, 2024, is repealed.

25           **Sec. 3.** Since an emergency exists, this act takes effect when  
26 passed and approved according to law.