

LEGISLATURE OF NEBRASKA
ONE HUNDRED NINTH LEGISLATURE
FIRST SESSION

LEGISLATIVE BILL 264

FINAL READING

Introduced by Speaker Arch, 14; at the request of the Governor.

Read first time January 15, 2025

Committee: Appropriations

1 A BILL FOR AN ACT relating to government; to amend sections 2-1577,
2 37-351, 39-2803, 39-2807, 48-1,116, 48-3405, 50-501, 57-1411,
3 60-3,201, 71-7608, 72-2401, 76-3219, 77-2911, 77-4310.03, 79-810,
4 79-1064, 79-1119, 79-1142, 79-1145, 79-2510, 79-3501, 81-179,
5 81-302, 81-407, 81-8,239.02, 81-1210.04, 81-1211, 81-1213.02,
6 81-1213.05, 81-1216, 81-12,174, 81-12,176, 81-12,177, 81-12,178,
7 81-12,182, 81-12,183, 81-12,184, 81-12,185, 81-12,186, 81-12,187,
8 81-12,189, 81-12,191, 81-12,193, 81-12,224, 81-12,238, 81-12,243,
9 81-12,245, 81-1329, 81-1558, 81-15,174, 81-15,300, 81-2004.07,
10 81-2004.08, 82-139, 83-973, 84-612, 84-622, 85-1643, 85-1654,
11 85-2009, 86-324, and 86-1028, Reissue Revised Statutes of Nebraska,
12 and sections 8-604, 9-1,101, 9-1107, 13-3315, 37-1017, 37-1804,
13 39-1390, 39-2806, 46-1,164, 55-901, 60-3,201.01, 60-1505, 60-1513,
14 61-218, 61-222, 61-305, 61-405, 66-2308, 68-996, 68-1010, 69-1317,
15 71-5328, 71-7611, 72-232.02, 72-820, 72-1001, 72-2211, 75-1101,
16 77-4025, and 77-6841, Revised Statutes Cumulative Supplement, 2024;
17 to provide for, change, and eliminate provisions relating to
18 investment earnings, transfers, and uses of funds; to change
19 provisions relating to the Mayhew Cabin, the Ferguson House,
20 expenses for special education programs and support services, and
21 the Nebraska Transformational Projects Act; to provide for
22 termination of the Economic Opportunity Program, the Biotechnology

1 Development Cash Fund, and a pilot program regarding patients with
2 complex health needs; to eliminate the Customized Job Training Act,
3 the Small Business Assistance Act, and provisions relating to the
4 Nebraska Nonprofit Security Grant Program Act and funds for
5 broadband infrastructure projects; to eliminate obsolete provisions;
6 to harmonize provisions; to provide operative dates; to repeal the
7 original sections; to outright repeal sections 81-829.10, 81-1214,
8 81-1215, 81-1217, 81-1218, 81-1219, 81-12,232, 81-12,233, 81-12,234,
9 81-12,235, 81-12,236, 81-12,237, and 81-12,244, Reissue Revised
10 Statutes of Nebraska; and to declare an emergency.
11 Be it enacted by the people of the State of Nebraska,

1 **Section 1.** The State Treasurer shall transfer \$8,250,000 from the
2 State Insurance Fund to the General Fund before June 30, 2025, on such
3 dates and in such amounts as directed by the budget administrator of the
4 budget division of the Department of Administrative Services.

5 **Sec. 2.** The State Treasurer shall transfer \$1,000,000 from the
6 Flexible Spending Fund – Medical to the General Fund before June 30,
7 2025, on such dates and in such amounts as directed by the budget
8 administrator of the budget division of the Department of Administrative
9 Services.

10 **Sec. 3.** The State Treasurer shall transfer \$125,000 from the
11 Resource Recovery Fund to the General Fund before June 30, 2025, on such
12 dates and in such amounts as directed by the budget administrator of the
13 budget division of the Department of Administrative Services.

14 **Sec. 4.** The State Treasurer shall transfer \$2,500,000 from the
15 State Recreation Road Fund to the State Park Cash Revolving Fund before
16 June 30, 2025, on such dates and in such amounts as directed by the
17 budget administrator of the budget division of the Department of
18 Administrative Services.

19 **Sec. 5.** The State Treasurer shall transfer the remaining balance of
20 the Youth Outdoor Education Innovation Fund to the General Fund on or
21 after July 1, 2025, but before July 30, 2025, on such dates and in such
22 amounts as directed by the budget administrator of the budget division of
23 the Department of Administrative Services.

24 **Sec. 6.** The State Treasurer shall transfer \$25,500,000 from the
25 Military Installation Development and Support Fund to the Site and
26 Building Development Fund on or after July 1, 2025, but before June 30,
27 2026, on such dates and in such amounts as directed by the budget
28 administrator of the budget division of the Department of Administrative
29 Services.

30 **Sec. 7.** The State Treasurer shall transfer \$800,000 from the
31 Flexible Spending Fund – Medical to the General Fund on or after July 1,

1 2025, but before June 30, 2026, on such dates and in such amounts as
2 directed by the budget administrator of the budget division of the
3 Department of Administrative Services.

4 **Sec. 8.** The State Treasurer shall transfer \$4,500,000 from the Site
5 and Building Development Fund to the General Fund on or after July 1,
6 2025, but before June 30, 2026, on such dates and in such amounts as
7 directed by the budget administrator of the budget division of the
8 Department of Administrative Services.

9 **Sec. 9.** The State Treasurer shall transfer \$32,700,000 from the
10 Water Recreation Enhancement Fund to the General Fund on or after July 1,
11 2025, but before June 30, 2026, on such dates and in such amounts as
12 directed by the budget administrator of the budget division of the
13 Department of Administrative Services.

14 **Sec. 10.** The State Treasurer shall transfer the remaining balance
15 of the Economic Development Cash Fund to the General Fund on or after
16 July 1, 2025, but before June 30, 2026, on such dates and in such amounts
17 as directed by the budget administrator of the budget division of the
18 Department of Administrative Services.

19 **Sec. 11.** The State Treasurer shall transfer the remaining balance
20 of the Intern Nebraska Cash Fund to the General Fund on or after July 1,
21 2025, but before June 30, 2026, on such dates and in such amounts as
22 directed by the budget administrator of the budget division of the
23 Department of Administrative Services.

24 **Sec. 12.** The State Treasurer shall transfer \$15,000,000 from the
25 Economic Recovery Contingency Fund to the General Fund on or after July
26 1, 2025, but before June 30, 2026, on such dates and in such amounts as
27 directed by the budget administrator of the budget division of the
28 Department of Administrative Services.

29 **Sec. 13.** The State Treasurer shall transfer \$4,400,000 from the
30 Jobs and Economic Development Initiative Fund to the General Fund on or
31 after July 1, 2025, but before June 30, 2026, on such dates and in such

1 amounts as directed by the budget administrator of the budget division of
2 the Department of Administrative Services.

3 **Sec. 14.** The State Treasurer shall transfer \$5,500,000 from the
4 Vehicle Title and Registration System Replacement and Maintenance Cash
5 Fund to the General Fund on or after July 1, 2025, but before June 30,
6 2026, on such dates and in such amounts as directed by the budget
7 administrator of the budget division of the Department of Administrative
8 Services.

9 **Sec. 15.** The State Treasurer shall transfer \$2,500,000 from the
10 State Recreation Road Fund to the State Park Cash Revolving Fund on or
11 after July 1, 2025, but before June 30, 2026, on such dates and in such
12 amounts as directed by the budget administrator of the budget division of
13 the Department of Administrative Services.

14 **Sec. 16.** The State Treasurer shall transfer \$5,000,000 from the
15 Economic Recovery Contingency Fund to the State Park Cash Revolving Fund
16 on or after July 1, 2025, but before June 30, 2026, on such dates and in
17 such amounts as directed by the budget administrator of the budget
18 division of the Department of Administrative Services.

19 **Sec. 17.** The State Treasurer shall transfer \$2,000,000 from the
20 State Visitors Promotion Cash Fund to the General Fund on or after July
21 1, 2025, but before June 30, 2026, on such dates and in such amounts as
22 directed by the budget administrator of the budget division of the
23 Department of Administrative Services.

24 **Sec. 18.** The State Treasurer shall transfer \$4,000,000 from the
25 Motor Carrier Services System Replacement and Maintenance Fund to the
26 General Fund on or after July 1, 2025, but before June 30, 2026, on such
27 dates and in such amounts as directed by the budget administrator of the
28 budget division of the Department of Administrative Services.

29 **Sec. 19.** The State Treasurer shall transfer \$3,000,000 from the
30 Financial Institution Assessment Cash Fund to the General Fund on or
31 after July 1, 2025, but before June 30, 2026, on such dates and in such

1 amounts as directed by the budget administrator of the budget division of
2 the Department of Administrative Services.

3 **Sec. 20.** The State Treasurer shall transfer the remaining balance
4 of the Customized Job Training Cash Fund to the General Fund on or after
5 July 1, 2025, but before June 30, 2026, on such dates and in such amounts
6 as directed by the budget administrator of the budget division of the
7 Department of Administrative Services.

8 **Sec. 21.** The State Treasurer shall transfer \$2,000,000 from the
9 Department of Revenue Enforcement Fund to the General Fund on or after
10 July 1, 2025, but before June 30, 2026, on such dates and in such amounts
11 as directed by the budget administrator of the budget division of the
12 Department of Administrative Services.

13 **Sec. 22.** The State Treasurer shall transfer \$2,250,000 from the
14 Nebraska Training and Support Cash Fund to the General Fund on or after
15 July 1, 2025, but before June 30, 2026, on such dates and in such amounts
16 as directed by the budget administrator of the budget division of the
17 Department of Administrative Services.

18 **Sec. 23.** The State Treasurer shall transfer \$1,500,000 from the
19 Employment Security Special Contingent Fund to the General Fund on or
20 after July 1, 2025, but before June 30, 2026, on such dates and in such
21 amounts as directed by the budget administrator of the budget division of
22 the Department of Administrative Services.

23 **Sec. 24.** The State Treasurer shall transfer \$1,000,000 from the
24 Workforce Development Program Cash Fund to the General Fund on or after
25 July 1, 2025, but before June 30, 2026, on such dates and in such amounts
26 as directed by the budget administrator of the budget division of the
27 Department of Administrative Services.

28 **Sec. 25.** The State Treasurer shall transfer \$1,000,000 from the
29 Unclaimed Property Trust Fund to the General Fund on or after July 1,
30 2025, but before June 30, 2026, on such dates and in such amounts as
31 directed by the budget administrator of the budget division of the

1 Department of Administrative Services.

2 **Sec. 26.** The State Treasurer shall transfer \$1,000,000 from the
3 Records Management Cash Fund to the General Fund on or after July 1,
4 2025, but before June 30, 2026, on such dates and in such amounts as
5 directed by the budget administrator of the budget division of the
6 Department of Administrative Services.

7 **Sec. 27.** The State Treasurer shall transfer \$500,000 from the
8 Department of Motor Vehicles Ignition Interlock Fund to the General Fund
9 on or after July 1, 2025, but before June 30, 2026, on such dates and in
10 such amounts as directed by the budget administrator of the budget
11 division of the Department of Administrative Services.

12 **Sec. 28.** The State Treasurer shall transfer \$500,000 from the
13 Treasury Management Cash Fund to the General Fund on or after July 1,
14 2025, but before June 30, 2026, on such dates and in such amounts as
15 directed by the budget administrator of the budget division of the
16 Department of Administrative Services.

17 **Sec. 29.** The State Treasurer shall transfer \$400,000 from the
18 Engineers and Architects Regulation Fund to the General Fund on or after
19 July 1, 2025, but before June 30, 2026, on such dates and in such amounts
20 as directed by the budget administrator of the budget division of the
21 Department of Administrative Services.

22 **Sec. 30.** The State Treasurer shall transfer \$1,000,000 from the
23 Department of Banking and Finance Settlement Cash Fund to the General
24 Fund on or after July 1, 2025, but before June 30, 2026, on such dates
25 and in such amounts as directed by the budget administrator of the budget
26 division of the Department of Administrative Services.

27 **Sec. 31.** The State Treasurer shall transfer the remaining balance
28 of the Nuclear and Hydrogen Development Fund to the General Fund on or
29 after July 1, 2025, but before June 30, 2026, on such dates and in such
30 amounts as directed by the budget administrator of the budget division of
31 the Department of Administrative Services.

1 **Sec. 32.** The State Treasurer shall transfer \$200,000 from the
2 Sector Partnership Program Fund to the General Fund on or after July 1,
3 2025, but before June 30, 2026, on such dates and in such amounts as
4 directed by the budget administrator of the budget division of the
5 Department of Administrative Services.

6 **Sec. 33.** The State Treasurer shall transfer \$150,000 from the Real
7 Property Appraiser Fund to the General Fund on or after July 1, 2025, but
8 before June 30, 2026, on such dates and in such amounts as directed by
9 the budget administrator of the budget division of the Department of
10 Administrative Services.

11 **Sec. 34.** The State Treasurer shall transfer \$75,000 from the
12 Nebraska Job Creation and Mainstreet Revitalization Fund to the General
13 Fund on or after July 1, 2025, but before June 30, 2026, on such dates
14 and in such amounts as directed by the budget administrator of the budget
15 division of the Department of Administrative Services.

16 **Sec. 35.** The State Treasurer shall transfer \$100,000 from the
17 Appraisal Management Company Fund to the General Fund on or after July 1,
18 2025, but before June 30, 2026, on such dates and in such amounts as
19 directed by the budget administrator of the budget division of the
20 Department of Administrative Services.

21 **Sec. 36.** The State Treasurer shall transfer \$100,000 from the
22 Historical Society Fund to the General Fund on or after July 1, 2025, but
23 before June 30, 2026, on such dates and in such amounts as directed by
24 the budget administrator of the budget division of the Department of
25 Administrative Services.

26 **Sec. 37.** The State Treasurer shall transfer \$100,000 from the
27 Contractor and Professional Employer Organization Registration Cash Fund
28 to the General Fund on or after July 1, 2025, but before June 30, 2026,
29 on such dates and in such amounts as directed by the budget administrator
30 of the budget division of the Department of Administrative Services.

31 **Sec. 38.** The State Treasurer shall transfer \$10,000 from the

1 Support Nebraska History Cash Fund to the General Fund on or after July
2 1, 2025, but before June 30, 2026, on such dates and in such amounts as
3 directed by the budget administrator of the budget division of the
4 Department of Administrative Services.

5 **Sec. 39.** The State Treasurer shall transfer \$26,243 from the Public
6 Service Commission Pipeline Regulation Fund to the General Fund on or
7 after July 1, 2025, but before June 30, 2026, on such dates and in such
8 amounts as directed by the budget administrator of the budget division of
9 the Department of Administrative Services.

10 **Sec. 40.** The State Treasurer shall transfer the remaining balance
11 of the 211 Cash Fund to the General Fund on or after July 1, 2025, but
12 before June 30, 2026, on such dates and in such amounts as directed by
13 the budget administrator of the budget division of the Department of
14 Administrative Services.

15 **Sec. 41.** The State Treasurer shall transfer the remaining balance
16 of the Lead-Based Paint Hazard Control Cash Fund to the General Fund on
17 or after July 1, 2025, but before June 30, 2026, on such dates and in
18 such amounts as directed by the budget administrator of the budget
19 division of the Department of Administrative Services.

20 **Sec. 42.** The State Treasurer shall transfer the remaining balance
21 of the Biotechnology Development Cash Fund to the General Fund on or
22 after July 1, 2025, but before June 30, 2026, on such dates and in such
23 amounts as directed by the budget administrator of the budget division of
24 the Department of Administrative Services.

25 **Sec. 43.** The State Treasurer shall transfer the remaining balance
26 of the Department of Revenue Miscellaneous Receipts Fund to the General
27 Fund on or after July 1, 2025, but before June 30, 2026, on such dates
28 and in such amounts as directed by the budget administrator of the budget
29 division of the Department of Administrative Services.

30 **Sec. 44.** The State Treasurer shall transfer the remaining balance
31 of the Nebraska Competitive Telephone Marketplace Fund to the General

1 Fund on or after July 1, 2025, but before June 30, 2026, on such dates
2 and in such amounts as directed by the budget administrator of the budget
3 division of the Department of Administrative Services.

4 **Sec. 45.** The State Treasurer shall transfer \$76,156 from the
5 Nebraska Legislative Shared Information System Cash Fund to the General
6 Fund on or after July 1, 2025, but before June 30, 2026, on such dates
7 and in such amounts as directed by the budget administrator of the budget
8 division of the Department of Administrative Services.

9 **Sec. 46.** The State Treasurer shall transfer \$3,224,000 from the
10 Health and Human Services Cash Fund to the General Fund on or after July
11 1, 2025, but before June 30, 2026, on such dates and in such amounts as
12 directed by the budget administrator of the budget division of the
13 Department of Administrative Services.

14 **Sec. 47.** The State Treasurer shall transfer \$100,000 from the
15 Charitable Gaming Operations Fund to the General Fund on or after July 1,
16 2025, but before June 30, 2026, on such dates and in such amounts as
17 directed by the budget administrator of the budget division of the
18 Department of Administrative Services.

19 **Sec. 48.** The State Treasurer shall transfer \$4,000,000 from the
20 Lead Service Line Cash Fund to the General Fund on or after July 1, 2025,
21 but before June 30, 2026, on such dates and in such amounts as directed
22 by the budget administrator of the budget division of the Department of
23 Administrative Services.

24 **Sec. 49.** The State Treasurer shall transfer \$500,000 from the
25 Community College State Dependents Fund to the General Fund on or after
26 July 1, 2025, but before June 30, 2026, on such dates and in such amounts
27 as directed by the budget administrator of the budget division of the
28 Department of Administrative Services.

29 **Sec. 50.** The State Treasurer shall transfer \$750,000 from the
30 Compensation Court Cash Fund to the General Fund on or after July 1,
31 2025, but before June 30, 2026, on such dates and in such amounts as

1 directed by the budget administrator of the budget division of the
2 Department of Administrative Services.

3 **Sec. 51.** The State Treasurer shall transfer \$3,350,000 from the
4 Trail Development and Maintenance Fund to the General Fund on or after
5 July 1, 2025, but before June 30, 2026, on such dates and in such amounts
6 as directed by the budget administrator of the budget division of the
7 Department of Administrative Services.

8 **Sec. 52.** The State Treasurer shall transfer \$500,000 from the
9 Prison Overcrowding Contingency Fund to the General Fund on or after July
10 1, 2025, but before June 30, 2026, on such dates and in such amounts as
11 directed by the budget administrator of the budget division of the
12 Department of Administrative Services.

13 **Sec. 53.** The State Treasurer shall transfer \$400,000 from the
14 Shovel-Ready Capital Recovery and Investment Fund to the General Fund on
15 or after July 1, 2025, but before June 30, 2026, on such dates and in
16 such amounts as directed by the budget administrator of the budget
17 division of the Department of Administrative Services.

18 **Sec. 54.** The State Treasurer shall transfer \$8,000,000 from the
19 Affordable Housing Trust Fund to the General Fund on or after July 1,
20 2026, but before June 30, 2027, on such dates and in such amounts as
21 directed by the budget administrator of the budget division of the
22 Department of Administrative Services.

23 **Sec. 55.** The State Treasurer shall transfer \$750,000 from the
24 Inland Port Authority Fund to the General Fund on or after July 1, 2025,
25 but before June 30, 2026, on such dates and in such amounts as directed
26 by the budget administrator of the budget division of the Department of
27 Administrative Services.

28 **Sec. 56.** The State Treasurer shall transfer \$375,000 from the State
29 Department of Education Cash Fund to the General Fund on or after July 1,
30 2025, but before June 30, 2026, on such dates and in such amounts as
31 directed by the budget administrator of the budget division of the

1 Department of Administrative Services.

2 **Sec. 57.** The State Treasurer shall transfer \$375,000 from the
3 Mechanical Safety Inspection Fund to the General Fund on or after July 1,
4 2025, but before June 30, 2026, on such dates and in such amounts as
5 directed by the budget administrator of the budget division of the
6 Department of Administrative Services.

7 **Sec. 58.** The State Treasurer shall transfer \$250,000 from the Motor
8 Carrier Division Cash Fund to the General Fund on or after July 1, 2025,
9 but before June 30, 2026, on such dates and in such amounts as directed
10 by the budget administrator of the budget division of the Department of
11 Administrative Services.

12 **Sec. 59.** The State Treasurer shall transfer \$1,850,000 from the
13 Professional and Occupational Credentialing Cash Fund to the General Fund
14 on or after July 1, 2025, but before June 30, 2026, on such dates and in
15 such amounts as directed by the budget administrator of the budget
16 division of the Department of Administrative Services.

17 **Sec. 60.** The State Treasurer shall transfer \$2,000,000 from the
18 Transportation Infrastructure Bank Fund to the General Fund on or after
19 July 1, 2025, but before June 30, 2026, on such dates and in such amounts
20 as directed by the budget administrator of the budget division of the
21 Department of Administrative Services.

22 **Sec. 61.** The State Treasurer shall transfer \$2,500,000 from the
23 Surface Water Irrigation Infrastructure Fund to the General Fund on or
24 after July 1, 2025, but before June 30, 2026, on such dates and in such
25 amounts as directed by the budget administrator of the budget division of
26 the Department of Administrative Services.

27 **Sec. 62.** The State Treasurer shall transfer \$500,000 from the
28 Nebraska Outdoor Recreation Development Cash Fund to the General Fund on
29 or after July 1, 2025, but before June 30, 2026, on such dates and in
30 such amounts as directed by the budget administrator of the budget
31 division of the Department of Administrative Services.

1 **Sec. 63.** The State Treasurer shall transfer \$2,000,000 from the
2 Racetrack Gaming Fund to the General Fund on or after July 1, 2025, but
3 before June 30, 2026, on such dates and in such amounts as directed by
4 the budget administrator of the budget division of the Department of
5 Administrative Services.

6 **Sec. 64.** The State Treasurer shall transfer \$1,000,000 from the
7 Carrier Enforcement Cash Fund to the General Fund on or after July 1,
8 2025, but before June 30, 2026, on such dates and in such amounts as
9 directed by the budget administrator of the budget division of the
10 Department of Administrative Services.

11 **Sec. 65.** The State Treasurer shall transfer \$250,000 from the
12 Nebraska State Patrol Vehicle Replacement Cash Fund to the General Fund
13 on or after July 1, 2025, but before June 30, 2026, on such dates and in
14 such amounts as directed by the budget administrator of the budget
15 division of the Department of Administrative Services.

16 **Sec. 66.** The State Treasurer shall transfer \$500,000 from the
17 Nebraska Public Safety Communication System Cash Fund to the General Fund
18 on or after July 1, 2025, but before June 30, 2026, on such dates and in
19 such amounts as directed by the budget administrator of the budget
20 division of the Department of Administrative Services.

21 **Sec. 67.** The State Treasurer shall transfer \$1,500,000 from the
22 Civic and Community Center Financing Fund to the General Fund on or after
23 July 1, 2025, but before June 30, 2026, on such dates and in such amounts
24 as directed by the budget administrator of the budget division of the
25 Department of Administrative Services.

26 **Sec. 68.** The State Treasurer shall transfer \$500,000 from the State
27 Energy Cash Fund to the General Fund on or after July 1, 2025, but before
28 June 30, 2026, on such dates and in such amounts as directed by the
29 budget administrator of the budget division of the Department of
30 Administrative Services.

31 **Sec. 69.** The State Treasurer shall transfer \$3,250,000 from the

1 Governor's Emergency Cash Fund to the General Fund on or after July 1,
2 2025, but before June 30, 2026, on such dates and in such amounts as
3 directed by the budget administrator of the budget division of the
4 Department of Administrative Services.

5 **Sec. 70.** The State Treasurer shall transfer \$200,000 from the
6 Engineering Plan Review Cash Fund to the General Fund on or after July 1,
7 2025, but before June 30, 2026, on such dates and in such amounts as
8 directed by the budget administrator of the budget division of the
9 Department of Administrative Services.

10 **Sec. 71.** The State Treasurer shall transfer \$3,000,000 from the
11 Nebraska Environmental Trust Fund to the Water Resources Cash Fund on or
12 after July 1, 2025, but before June 30, 2026, on such dates and in such
13 amounts as directed by the budget administrator of the budget division of
14 the Department of Administrative Services.

15 **Sec. 72.** The State Treasurer shall transfer \$8,000,000 from the
16 Nebraska Environmental Trust Fund to the Water Sustainability Fund on or
17 after July 1, 2025, but before June 30, 2026, on such dates and in such
18 amounts as directed by the budget administrator of the budget division of
19 the Department of Administrative Services.

20 **Sec. 73.** The State Treasurer shall transfer \$2,000,000 from the
21 Nebraska Environmental Trust Fund to the Nebraska Soil and Water
22 Conservation Fund on or after July 1, 2025, but before June 30, 2026, on
23 such dates and in such amounts as directed by the budget administrator of
24 the budget division of the Department of Administrative Services.

25 **Sec. 74.** The State Treasurer shall transfer \$2,000,000 from the
26 Workforce Development Program Cash Fund to the Nebraska Opportunity Grant
27 Fund on or after July 1, 2025, but before June 30, 2026, on such dates
28 and in such amounts as directed by the budget administrator of the budget
29 division of the Department of Administrative Services.

30 **Sec. 75.** The State Treasurer shall transfer \$250,000 from the
31 Marijuana and Controlled Substances Tax Administration Cash Fund to the

1 Department of Revenue Property Assessment Division Cash Fund on or after
2 the operative date of this section, but before June 30, 2026, on such
3 dates and in such amounts as directed by the budget administrator of the
4 budget division of the Department of Administrative Services.

5 **Sec. 76.** The State Treasurer shall transfer \$3,000,000 from the
6 Community College Gap Assistance Program Fund to the Education Future
7 Fund on or after July 1, 2025, but before June 30, 2026, on such dates
8 and in such amounts as directed by the budget administrator of the budget
9 division of the Department of Administrative Services.

10 **Sec. 77.** The State Treasurer shall transfer \$1,700,000 from the
11 Nebraska Education Improvement Fund to the Education Future Fund on or
12 after July 1, 2025, but before June 30, 2026, on such dates and in such
13 amounts as directed by the budget administrator of the budget division of
14 the Department of Administrative Services.

15 **Sec. 78.** The State Treasurer shall transfer \$1,000,000 from the
16 Certification Fund to the Education Future Fund on or after July 1, 2025,
17 but before June 30, 2026, on such dates and in such amounts as directed
18 by the budget administrator of the budget division of the Department of
19 Administrative Services.

20 **Sec. 79.** The State Treasurer shall transfer \$100,000 from the
21 Tuition Recovery Cash Fund to the Education Future Fund on or after July
22 1, 2025, but before June 30, 2026, on such dates and in such amounts as
23 directed by the budget administrator of the budget division of the
24 Department of Administrative Services.

25 **Sec. 80.** The State Treasurer shall transfer \$100,000 from the
26 Private Postsecondary Career Schools Cash Fund to the Education Future
27 Fund on or after July 1, 2025, but before June 30, 2026, on such dates
28 and in such amounts as directed by the budget administrator of the budget
29 division of the Department of Administrative Services.

30 **Sec. 81.** The State Treasurer shall transfer \$800,000 from the State
31 Department of Education Cash Fund to the Education Future Fund on or

1 after July 1, 2025, but before June 30, 2026, on such dates and in such
2 amounts as directed by the budget administrator of the budget division of
3 the Department of Administrative Services.

4 **Sec. 82.** The State Treasurer shall transfer \$50,000 from the
5 Expanded Learning Opportunity Grant Fund to the Education Future Fund on
6 or after July 1, 2025, but before June 30, 2026, on such dates and in
7 such amounts as directed by the budget administrator of the budget
8 division of the Department of Administrative Services.

9 **Sec. 83.** The State Treasurer shall transfer \$50,000,000 from the
10 Nebraska Tobacco Settlement Trust Fund to the Nebraska Transformational
11 Project Fund on or after July 1, 2025, but before June 30, 2026, on such
12 dates and in such amounts as directed by the budget administrator of the
13 budget division of the Department of Administrative Services.

14 **Sec. 84.** The State Treasurer shall transfer \$50,000,000 from the
15 Nebraska Tobacco Settlement Trust Fund to the Nebraska Transformational
16 Project Fund on or after July 1, 2026, but before June 30, 2027, on such
17 dates and in such amounts as directed by the budget administrator of the
18 budget division of the Department of Administrative Services.

19 **Sec. 85.** The State Treasurer shall transfer \$1,250,000 from the
20 Nebraska Litter Reduction and Recycling Fund to the General Fund on or
21 after July 1, 2025, but before June 30, 2026, on such dates and in such
22 amounts as directed by the budget administrator of the budget division of
23 the Department of Administrative Services.

24 **Sec. 86.** The State Treasurer shall transfer \$1,250,000 from the
25 Nebraska Litter Reduction and Recycling Fund to the General Fund on or
26 after July 1, 2026, but before June 30, 2027, on such dates and in such
27 amounts as directed by the budget administrator of the budget division of
28 the Department of Administrative Services.

29 **Sec. 87.** The State Treasurer shall transfer \$2,000,000 from the
30 Nebraska Environmental Trust Fund to the Nebraska Soil and Water
31 Conservation Fund on or after July 1, 2026, but before June 30, 2027, on

1 such dates and in such amounts as directed by the budget administrator of
2 the budget division of the Department of Administrative Services.

3 **Sec. 88.** The State Treasurer shall transfer \$2,000,000 from the
4 Department of Revenue Enforcement Fund to the General Fund on or after
5 July 1, 2026, but before June 30, 2027, on such dates and in such amounts
6 as directed by the budget administrator of the budget division of the
7 Department of Administrative Services.

8 **Sec. 89.** The State Treasurer shall transfer \$500,000 from the
9 Charitable Gaming Operations Fund to the General Fund on or after July 1,
10 2026, but before June 30, 2027, on such dates and in such amounts as
11 directed by the budget administrator of the budget division of the
12 Department of Administrative Services.

13 **Sec. 90.** The State Treasurer shall transfer \$1,500,000 from the
14 Vehicle Title and Registration System Replacement and Maintenance Cash
15 Fund to the General Fund on or after July 1, 2026, but before June 30,
16 2027, on such dates and in such amounts as directed by the budget
17 administrator of the budget division of the Department of Administrative
18 Services.

19 **Sec. 91.** The State Treasurer shall transfer \$1,000,000 from the
20 Motor Carrier Services System Replacement and Maintenance Fund to the
21 General Fund on or after July 1, 2026, but before June 30, 2027, on such
22 dates and in such amounts as directed by the budget administrator of the
23 budget division of the Department of Administrative Services.

24 **Sec. 92.** The State Treasurer shall transfer \$250,000 from the
25 Department of Motor Vehicles Ignition Interlock Fund to the General Fund
26 on or after July 1, 2026, but before June 30, 2027, on such dates and in
27 such amounts as directed by the budget administrator of the budget
28 division of the Department of Administrative Services.

29 **Sec. 93.** The State Treasurer shall transfer \$5,000,000 from the
30 Economic Recovery Contingency Fund to the State Park Cash Revolving Fund
31 on or after July 1, 2026, but before June 30, 2027, on such dates and in

1 such amounts as directed by the budget administrator of the budget
2 division of the Department of Administrative Services.

3 **Sec. 94.** The State Treasurer shall transfer \$2,000,000 from the
4 State Visitors Promotion Cash Fund to the General Fund on or after July
5 1, 2026, but before June 30, 2027, on such dates and in such amounts as
6 directed by the budget administrator of the budget division of the
7 Department of Administrative Services.

8 **Sec. 95.** The State Treasurer shall transfer \$3,000,000 from the
9 Imagine Nebraska Revolving Loan Fund to the General Fund on or after July
10 1, 2026, but before June 30, 2027, on such dates and in such amounts as
11 directed by the budget administrator of the budget division of the
12 Department of Administrative Services.

13 **Sec. 96.** The State Treasurer shall transfer \$2,000,000 from the
14 Records Management Cash Fund to the General Fund on or after July 1,
15 2026, but before June 30, 2027, on such dates and in such amounts as
16 directed by the budget administrator of the budget division of the
17 Department of Administrative Services.

18 **Sec. 97.** The State Treasurer shall transfer \$375,000 from the State
19 Department of Education Cash Fund to the General Fund on or after July 1,
20 2026, but before June 30, 2027, on such dates and in such amounts as
21 directed by the budget administrator of the budget division of the
22 Department of Administrative Services.

23 **Sec. 98.** The State Treasurer shall transfer \$750,000 from the
24 Department of Banking and Finance Settlement Cash Fund to the General
25 Fund on or after July 1, 2026, but before June 30, 2027, on such dates
26 and in such amounts as directed by the budget administrator of the budget
27 division of the Department of Administrative Services.

28 **Sec. 99.** The State Treasurer shall transfer \$375,000 from the
29 Mechanical Safety Inspection Fund to the General Fund on or after July 1,
30 2026, but before June 30, 2027, on such dates and in such amounts as
31 directed by the budget administrator of the budget division of the

1 Department of Administrative Services.

2 **Sec. 100.** The State Treasurer shall transfer \$500,000 from the
3 Nebraska Training and Support Cash Fund to the General Fund on or after
4 July 1, 2026, but before June 30, 2027, on such dates and in such amounts
5 as directed by the budget administrator of the budget division of the
6 Department of Administrative Services.

7 **Sec. 101.** The State Treasurer shall transfer \$12,500,000 from the
8 Department of Motor Vehicles Cash Fund to the General Fund on or after
9 July 1, 2026, but before June 30, 2027, on such dates and in such amounts
10 as directed by the budget administrator of the budget division of the
11 Department of Administrative Services.

12 **Sec. 102.** The State Treasurer shall transfer \$250,000 from the
13 Motor Carrier Division Cash Fund to the General Fund on or after July 1,
14 2026, but before June 30, 2027, on such dates and in such amounts as
15 directed by the budget administrator of the budget division of the
16 Department of Administrative Services.

17 **Sec. 103.** The State Treasurer shall transfer \$1,470,000 from the
18 Health and Human Services Cash Fund to the General Fund on or after July
19 1, 2026, but before June 30, 2027, on such dates and in such amounts as
20 directed by the budget administrator of the budget division of the
21 Department of Administrative Services.

22 **Sec. 104.** The State Treasurer shall transfer \$1,000,000 from the
23 Professional and Occupational Credentialing Cash Fund to the General Fund
24 on or after July 1, 2026, but before June 30, 2027, on such dates and in
25 such amounts as directed by the budget administrator of the budget
26 division of the Department of Administrative Services.

27 **Sec. 105.** The State Treasurer shall transfer \$4,500,000 from the
28 Transportation Infrastructure Bank Fund to the General Fund on or after
29 July 1, 2026, but before June 30, 2027, on such dates and in such amounts
30 as directed by the budget administrator of the budget division of the
31 Department of Administrative Services.

1 **Sec. 106.** The State Treasurer shall transfer \$2,500,000 from the
2 Surface Water Irrigation Infrastructure Fund to the General Fund on or
3 after July 1, 2026, but before June 30, 2027, on such dates and in such
4 amounts as directed by the budget administrator of the budget division of
5 the Department of Administrative Services.

6 **Sec. 107.** The State Treasurer shall transfer \$500,000 from the
7 Nebraska Outdoor Recreation Development Cash Fund to the General Fund on
8 or after July 1, 2026, but before June 30, 2027, on such dates and in
9 such amounts as directed by the budget administrator of the budget
10 division of the Department of Administrative Services.

11 **Sec. 108.** The State Treasurer shall transfer \$2,000,000 from the
12 Racetrack Gaming Fund to the General Fund on or after July 1, 2026, but
13 before June 30, 2027, on such dates and in such amounts as directed by
14 the budget administrator of the budget division of the Department of
15 Administrative Services.

16 **Sec. 109.** The State Treasurer shall transfer \$1,000,000 from the
17 Carrier Enforcement Cash Fund to the General Fund on or after July 1,
18 2026, but before June 30, 2027, on such dates and in such amounts as
19 directed by the budget administrator of the budget division of the
20 Department of Administrative Services.

21 **Sec. 110.** The State Treasurer shall transfer \$250,000 from the
22 Nebraska State Patrol Vehicle Replacement Cash Fund to the General Fund
23 on or after July 1, 2026, but before June 30, 2027, on such dates and in
24 such amounts as directed by the budget administrator of the budget
25 division of the Department of Administrative Services.

26 **Sec. 111.** The State Treasurer shall transfer \$500,000 from the
27 Nebraska Public Safety Communication System Cash Fund to the General Fund
28 on or after July 1, 2026, but before June 30, 2027, on such dates and in
29 such amounts as directed by the budget administrator of the budget
30 division of the Department of Administrative Services.

31 **Sec. 112.** The State Treasurer shall transfer \$2,000,000 from the

1 Building Renewal Allocation Fund to the General Fund on or after July 1,
2 2026, but before June 30, 2027, on such dates and in such amounts as
3 directed by the budget administrator of the budget division of the
4 Department of Administrative Services.

5 **Sec. 113.** The State Treasurer shall transfer \$1,500,000 from the
6 Civic and Community Center Financing Fund to the General Fund on or after
7 July 1, 2026, but before June 30, 2027, on such dates and in such amounts
8 as directed by the budget administrator of the budget division of the
9 Department of Administrative Services.

10 **Sec. 114.** The State Treasurer shall transfer \$500,000 from the
11 State Energy Cash Fund to the General Fund on or after July 1, 2026, but
12 before June 30, 2027, on such dates and in such amounts as directed by
13 the budget administrator of the budget division of the Department of
14 Administrative Services.

15 **Sec. 115.** The State Treasurer shall transfer \$200,000 from the
16 Engineering Plan Review Cash Fund to the General Fund on or after July 1,
17 2026, but before June 30, 2027, on such dates and in such amounts as
18 directed by the budget administrator of the budget division of the
19 Department of Administrative Services.

20 **Sec. 116.** The State Treasurer shall transfer \$3,000,000 from the
21 Motor Carrier Services System Replacement and Maintenance Fund to the
22 Department of Motor Vehicles Cash Fund on or after July 1, 2025, but
23 before June 30, 2026, on such dates and in such amounts as directed by
24 the budget administrator of the budget division of the Department of
25 Administrative Services.

26 **Sec. 117.** The State Treasurer shall transfer \$3,000,000 from the
27 Motor Carrier Services System Replacement and Maintenance Fund to the
28 Department of Motor Vehicles Cash Fund on or after July 1, 2026, but
29 before June 30, 2027, on such dates and in such amounts as directed by
30 the budget administrator of the budget division of the Department of
31 Administrative Services.

1 **Sec. 118.** The State Treasurer shall transfer \$7,500,000 from the
2 Department of Motor Vehicles Cash Fund to the Operator's License Services
3 System Replacement and Maintenance Fund on or after July 1, 2025, but
4 before June 30, 2026, on such dates and in such amounts as directed by
5 the budget administrator of the budget division of the Department of
6 Administrative Services.

7 **Sec. 119.** The State Treasurer shall transfer \$6,000,000 from the
8 Department of Motor Vehicles Cash Fund to the Operator's License Services
9 System Replacement and Maintenance Fund on or after July 1, 2026, but
10 before June 30, 2027, on such dates and in such amounts as directed by
11 the budget administrator of the budget division of the Department of
12 Administrative Services.

13 **Sec. 120.** Section 2-1577, Reissue Revised Statutes of Nebraska, is
14 amended to read:

15 2-1577 (1) There is hereby created the Nebraska Soil and Water
16 Conservation Fund to be administered by the department. The State
17 Treasurer shall credit to the fund such money as is (a) transferred
18 ~~appropriated~~ to the fund by the Legislature, (b) paid to the state as
19 fees, deposits, payments, and repayments relating to the fund, both
20 principal and interest, and (c) donated as gifts, bequests, or other
21 contributions to such fund from public or private entities. Funds made
22 available by any agency of the United States may also be credited to such
23 fund if so directed by such agency.

24 (2) The money in the fund shall not be subject to any fiscal-year
25 limitation or lapse provision of unexpended balance at the end of any
26 such fiscal year or biennium. Transfers may be made from the fund to the
27 General Fund at the direction of the Legislature.

28 (3) The Department of Administrative Services shall establish a
29 subaccount within the Nebraska Soil and Water Conservation Fund for the
30 accounting of any money transferred to the fund from the Nebraska
31 Environmental Trust Fund. Any money transferred from the Nebraska

1 Environmental Trust Fund to the Nebraska Soil and Water Conservation Fund
2 shall be expended in accordance with section 81-15,168.

3 (4) (3) Any money in the Nebraska Soil and Water Conservation Fund
4 available for investment shall be invested by the state investment
5 officer pursuant to the Nebraska Capital Expansion Act and the Nebraska
6 State Funds Investment Act.

7 **Sec. 121.** Section 8-604, Revised Statutes Cumulative Supplement,
8 2024, is amended to read:

9 8-604 (1) The Financial Institution Assessment Cash Fund is hereby
10 created. The fund shall be used solely for the purposes of administering
11 and enforcing the laws specified in section 8-601, except that transfers
12 may be made from the fund to the General Fund at the direction of the
13 Legislature.

14 (2) Any money in the Financial Institution Assessment Cash Fund fund
15 available for investment shall be invested by the state investment
16 officer pursuant to the Nebraska Capital Expansion Act and the Nebraska
17 State Funds Investment Act. Beginning October 1, 2024, any investment
18 earnings from investment of money in the fund shall be credited to the
19 General Fund.

20 **Sec. 122.** Section 9-1,101, Revised Statutes Cumulative Supplement,
21 2024, is amended to read:

22 9-1,101 (1) The Nebraska Bingo Act, the Nebraska County and City
23 Lottery Act, the Nebraska Lottery and Raffle Act, the Nebraska Pickle
24 Card Lottery Act, the Nebraska Small Lottery and Raffle Act, and section
25 9-701 shall be administered and enforced by the Charitable Gaming
26 Division of the Department of Revenue, which division is hereby created.
27 The Department of Revenue shall make annual reports to the Governor,
28 Legislature, Auditor of Public Accounts, and Attorney General on all tax
29 revenue received, expenses incurred, and other activities relating to the
30 administration and enforcement of such acts. The report submitted to the
31 Legislature shall be submitted electronically.

1 (2) The Charitable Gaming Operations Fund is hereby created. Any
2 money in the fund available for investment shall be invested by the state
3 investment officer pursuant to the Nebraska Capital Expansion Act and the
4 Nebraska State Funds Investment Act.

5 (3)(a) Forty percent of the taxes collected pursuant to sections
6 9-239, 9-344, 9-429, and 9-648 shall be available to the Charitable
7 Gaming Division for administering and enforcing the acts listed in
8 subsection (1) of this section and providing administrative support for
9 the Nebraska Commission on Problem Gambling. The remaining sixty percent
10 shall be transferred to the General Fund. Any portion of the forty
11 percent not used by the division in the administration and enforcement of
12 such acts and section shall be distributed as provided in this
13 subsection.

14 (b) Beginning July 1, 2019, through June 30, 2026 ~~2025~~, on or before
15 the last day of the last month of each calendar quarter, the State
16 Treasurer shall transfer one hundred thousand dollars from the Charitable
17 Gaming Operations Fund to the Compulsive Gamblers Assistance Fund.

18 (c) Any money remaining in the Charitable Gaming Operations Fund
19 after the transfer pursuant to subdivision (b) of this subsection not
20 used by the Charitable Gaming Division in its administration and
21 enforcement duties pursuant to this section may be transferred to the
22 General Fund and the Compulsive Gamblers Assistance Fund at the direction
23 of the Legislature.

24 (4) The Tax Commissioner shall employ investigators who shall be
25 vested with the authority and power of a law enforcement officer to carry
26 out the laws of this state administered by the Tax Commissioner or the
27 Department of Revenue and to enforce sections 28-1101 to 28-1117 relating
28 to possession of a gambling device. For purposes of enforcing sections
29 28-1101 to 28-1117, the authority of the investigators shall be limited
30 to investigating possession of a gambling device, notifying local law
31 enforcement authorities, and reporting suspected violations to the county

1 attorney for prosecution.

2 (5) The Charitable Gaming Division may charge a fee for publications
3 and listings it produces. The fee shall not exceed the cost of
4 publication and distribution of such items. The division may also charge
5 a fee for making a copy of any record in its possession equal to the
6 actual cost per page. The division shall remit the fees to the State
7 Treasurer for credit to the Charitable Gaming Operations Fund.

8 (6) The taxes collected and available to the Charitable Gaming
9 Division pursuant to section 77-3012 shall be used by the division for
10 enforcement of the Mechanical Amusement Device Tax Act and maintenance of
11 the central server established pursuant to section 77-3013.

12 (7) For administrative purposes only, the Nebraska Commission on
13 Problem Gambling shall be located within the Charitable Gaming Division.
14 The division shall provide office space, furniture, equipment, and
15 stationery and other necessary supplies for the commission. Commission
16 staff shall be appointed, supervised, and terminated by the director of
17 the Gamblers Assistance Program pursuant to section 9-1004.

18 **Sec. 123.** Section 9-1107, Revised Statutes Cumulative Supplement,
19 2024, is amended to read:

20 9-1107 The Racing and Gaming Commission's Racetrack Gaming Fund is
21 created. The fund shall consist of all license, application, and other
22 fees collected under the Nebraska Racetrack Gaming Act. The fund shall be
23 used for administration of the Nebraska Racetrack Gaming Act. Transfers
24 may be made from the fund to the General Fund at the direction of the
25 Legislature. Any money in the Racing and Gaming Commission's Racetrack
26 Gaming Fund available for investment shall be invested by the state
27 investment officer pursuant to the Nebraska Capital Expansion Act and the
28 Nebraska State Funds Investment Act. Beginning October 1, 2024, any
29 investment earnings from investment of money in the fund shall be
30 credited to the General Fund.

31 **Sec. 124.** Section 13-3315, Revised Statutes Cumulative Supplement,

1 2024, is amended to read:

2 13-3315 The Inland Port Authority Fund is created. The fund shall be
3 used by the State Treasurer to carry out section 13-3314. The fund shall
4 consist of transfers by the Legislature and any federal funds which may
5 become available for the purposes of the Municipal Inland Port Authority
6 Act. Transfers may be made from the fund to the General Fund at the
7 direction of the Legislature. Any money in the Inland Port Authority Fund
8 fund available for investment shall be invested by the state investment
9 officer pursuant to the Nebraska Capital Expansion Act and the Nebraska
10 State Funds Investment Act. Any investment earnings from investment of
11 money in the fund shall be credited to the fund.

12 **Sec. 125.** Section 37-351, Reissue Revised Statutes of Nebraska, is
13 amended to read:

14 37-351 There is hereby created a fund to be known as the Nebraska
15 Outdoor Recreation Development Cash Fund. The fund shall contain the
16 money received pursuant to section 77-2602 and any funds donated as
17 gifts, bequests, or other contributions to such fund from public or
18 private entities. Transfers may be made from the fund to the General Fund
19 at the direction of the Legislature ~~through June 30, 2011~~. Any money in
20 the Nebraska Outdoor Recreation Development Cash Fund available for
21 investment shall be invested by the state investment officer pursuant to
22 the Nebraska Capital Expansion Act and the Nebraska State Funds
23 Investment Act.

24 **Sec. 126.** Section 37-1017, Revised Statutes Cumulative Supplement,
25 2024, is amended to read:

26 37-1017 The Trail Development and Maintenance Fund is hereby
27 created. The fund shall consist of transfers at the direction of the
28 Legislature and any gifts, bequests, or other contributions to such fund
29 from public or private entities. The Game and Parks Commission shall
30 administer the fund to provide grants to natural resources districts to
31 assist in completing the Missouri-Pacific trail between the cities of

1 Lincoln and Omaha. Transfers may be made from the fund to the General
2 Fund at the direction of the Legislature. Any money in the Trail
3 Development and Maintenance Fund fund available for investment shall be
4 invested by the state investment officer pursuant to the Nebraska Capital
5 Expansion Act and the Nebraska State Funds Investment Act. Beginning
6 October 1, 2024, any investment earnings from investment of money in the
7 fund shall be credited to the General Fund.

8 **Sec. 127.** Section 37-1804, Revised Statutes Cumulative Supplement,
9 2024, is amended to read:

10 37-1804 (1) The Water Recreation Enhancement Fund is created. The
11 fund shall be administered by the Game and Parks Commission. The State
12 Treasurer shall credit to the fund any money transferred to the fund by
13 the Legislature and such donations, gifts, bequests, or other money
14 received from any federal or state agency or public or private source.
15 Except as otherwise provided in subsection (2) of this section, the fund
16 shall be used for water and recreational projects pursuant to the Water
17 Recreation Enhancement Act or for campground expansion projects, road
18 repair projects, and general infrastructure and maintenance projects,
19 with two-thirds used for projects at the Lewis and Clark State Recreation
20 Area and one-third used for projects at the Lake McConaughy State
21 Recreation Area. Transfers may be made from the fund to the General Fund
22 at the direction of the Legislature. Any money in the Water Recreation
23 Enhancement Fund available for investment shall be invested by the state
24 investment officer pursuant to the Nebraska Capital Expansion Act and the
25 Nebraska State Funds Investment Act. ~~Any Prior to October 1, 2024, any~~
26 ~~investment earnings from investment of money in the fund shall be~~
27 ~~credited to the fund. Beginning October 1, 2024, any~~ investment earnings
28 from investment of money in the fund shall be credited to the General
29 Fund.

30 (2) For any amount credited to the Water Recreation Enhancement Fund
31 from a source other than a transfer authorized by the Legislature, the

1 State Treasurer shall transfer an equal amount from the Water Recreation
2 Enhancement Fund to the Jobs and Economic Development Initiative Fund at
3 the end of the fiscal year in which such funds were credited, on such
4 dates as directed by the budget administrator of the budget division of
5 the Department of Administrative Services to be used pursuant to section
6 61-405.

7 **Sec. 128.** Section 39-1390, Revised Statutes Cumulative Supplement,
8 2024, is amended to read:

9 39-1390 The State Recreation Road Fund is created. The money in the
10 fund shall be transferred by the State Treasurer, on the first day of
11 each month, to the department and shall be expended by the Director-State
12 Engineer with the approval of the Governor for construction and
13 maintenance of dustless-surface roads to be designated as state
14 recreation roads as provided in this section, except that (1) transfers
15 may be made from the fund to the State Park Cash Revolving Fund at the
16 direction of the Legislature ~~through July 31, 2016~~, and (2) if the
17 balance in the State Recreation Road Fund exceeds fourteen million
18 dollars on the first day of each month, the State Treasurer shall
19 transfer the amount greater than fourteen million dollars to the Game and
20 Parks State Park Improvement and Maintenance Fund. Except as to roads
21 under contract as of March 15, 1972, those roads, excluding state
22 highways, giving direct and immediate access to or located within state
23 parks, state recreation areas, or other recreational or historical areas,
24 shall be eligible for designation as state recreation roads. Such
25 eligibility shall be determined by the Game and Parks Commission and
26 certified to the Director-State Engineer, who shall, after receiving such
27 certification, be authorized to commence construction on such recreation
28 roads as funds are available. In addition, those roads, excluding state
29 highways, giving direct and immediate access to a state veteran cemetery
30 are state recreation roads. After construction of such roads they shall
31 be shown on the map provided by section 39-1311. Preference in

1 construction shall be based on existing or potential traffic use by other
2 than local residents. Unless the State Highway Commission otherwise
3 recommends, such roads upon completion of construction shall be
4 incorporated into the state highway system. If such a road is not
5 incorporated into the state highway system, the department and the county
6 within which such road is located shall enter into a maintenance
7 agreement establishing the responsibility for maintenance of the road,
8 the maintenance standards to be met, and the responsibility for
9 maintenance costs. Any money in the State Recreation Road Fund available
10 for investment shall be invested by the state investment officer pursuant
11 to the Nebraska Capital Expansion Act and the Nebraska State Funds
12 Investment Act. Beginning October 1, 2024, any investment earnings from
13 investment of money in the fund shall be credited to the General Fund.

14 **Sec. 129.** Section 39-2803, Reissue Revised Statutes of Nebraska, is
15 amended to read:

16 39-2803 (1) The Transportation Infrastructure Bank Fund is created.
17 The fund shall be administered by the department and shall be used for
18 purposes of sections 39-2803 to 39-2807. Transfers may be made from the
19 fund to the General Fund at the direction of the Legislature. Any money
20 in the Transportation Infrastructure Bank Fund ~~fund~~ available for
21 investment shall be invested by the state investment officer pursuant to
22 the Nebraska Capital Expansion Act and the Nebraska State Funds
23 Investment Act. Investment earnings from investment of money in the fund
24 shall be credited to the fund.

25 (2) The Transportation Infrastructure Bank Fund shall consist of
26 money transferred from the Cash Reserve Fund pursuant to section 84-612
27 and any other money as determined by the Legislature.

28 (3) It is the intent of the Legislature that additional fuel tax
29 revenue generated by Laws 2015, LB610, shall be transferred from the
30 Roads Operations Cash Fund to the Transportation Infrastructure Bank
31 Fund. Transfers shall be initiated each fiscal year by the State

1 Treasurer following certification of revenue receipts by the Director-
2 State Engineer from July 1, 2016, through June 2033. Transferred funds
3 shall be used for purposes of sections 39-2803 to 39-2807.

4 **Sec. 130.** Section 39-2806, Revised Statutes Cumulative Supplement,
5 2024, is amended to read:

6 39-2806 The Economic Opportunity Program is created. The Department
7 of Transportation shall administer the program in consultation with the
8 Department of Economic Development using funds from the Transportation
9 Infrastructure Bank Fund, except that no more than twenty million dollars
10 shall be expended for this program. The purpose of the program is to
11 finance transportation improvements to attract and support new businesses
12 and business expansions by successfully connecting such businesses to
13 Nebraska's multimodal transportation network and to increase employment,
14 create high-quality jobs, increase business investment, and revitalize
15 rural and other distressed areas of the state. The Department of
16 Transportation shall develop the program, including the application
17 process, criteria for providing funding, matching requirements, and
18 provisions for recapturing funds awarded for projects with unmet
19 obligations, in consultation with statewide associations representing
20 municipal and county officials, economic developers, and the Department
21 of Economic Development. No project shall be approved through the
22 Economic Opportunity Program without an economic impact analysis proving
23 positive economic impact. The Economic Opportunity Program terminates
24 June 30, 2025, with all projects with approved applications or approved
25 letters of interest as of May 1, 2025, authorized for continued funding
26 from the program until expended or no longer needed. No new letters of
27 interest shall be received by the Department of Transportation after May
28 1, 2025. The details of the program shall be presented to the
29 Appropriations Committee and the Transportation and Telecommunications
30 Committee of the Legislature on or before December 1, 2016.

31 **Sec. 131.** Section 39-2807, Reissue Revised Statutes of Nebraska, is

1 amended to read:

2 39-2807 Sections 39-2803 to 39-2805 and 39-2807 terminate on June
3 30, 2033. The State Treasurer shall transfer any unobligated funds
4 remaining in the Transportation Infrastructure Bank Fund on such date to
5 the Cash Reserve Fund.

6 **Sec. 132.** Section 46-1,164, Revised Statutes Cumulative Supplement,
7 2024, is amended to read:

8 46-1,164 There is hereby created the Surface Water Irrigation
9 Infrastructure Fund to be administered by the Department of Natural
10 Resources. The fund shall be used to provide grants in accordance with
11 section 46-1,165 to irrigation districts. There shall be a one-time
12 transfer of fifty million dollars from the Cash Reserve Fund to the
13 Surface Water Irrigation Infrastructure Fund to carry out the purposes of
14 section 46-1,165. Transfers may be made from the fund to the General Fund
15 at the direction of the Legislature. Any money in the Surface Water
16 Irrigation Infrastructure Fund available for investment shall be invested
17 by the state investment officer pursuant to the Nebraska Capital
18 Expansion Act and the Nebraska State Funds Investment Act. Beginning July
19 1, 2025, through June 30, 2027, any investment ~~Investment~~ earnings from
20 investment of money in the fund shall be credited to the General Fund.
21 Beginning July 1, 2027, any investment earnings from investment of money
22 in the Surface Water Irrigation Infrastructure Fund shall be credited to
23 the fund.

24 **Sec. 133.** Section 48-1,116, Reissue Revised Statutes of Nebraska, is
25 amended to read:

26 48-1,116 The Compensation Court Cash Fund is hereby created. The
27 fund shall be used to aid in providing for the expense of administering
28 the Nebraska Workers' Compensation Act and the payment of the salaries
29 and expenses of the personnel of the Nebraska Workers' Compensation
30 Court.

31 All fees received pursuant to sections 48-120, 48-120.02, 48-138,

1 48-139, 48-145.04, and 48-165 shall be remitted to the State Treasurer
2 for credit to the Compensation Court Cash Fund. The fund shall also
3 consist of amounts credited to the fund pursuant to sections 48-1,113,
4 48-1,114, and 77-912. The State Treasurer may receive and credit to the
5 fund any money which may at any time be contributed to the state or the
6 fund by the federal government or any agency thereof to which the state
7 may be or become entitled under any act of Congress or otherwise by
8 reason of any payment made from the fund.

9 Transfers may be made from the fund to the General Fund at the
10 direction of the Legislature until June 30, 2026. Any money in the
11 Compensation Court Cash Fund ~~fund~~ available for investment shall be
12 invested by the state investment officer pursuant to the Nebraska Capital
13 Expansion Act and the Nebraska State Funds Investment Act.

14 **Sec. 134.** Section 48-3405, Reissue Revised Statutes of Nebraska, is
15 amended to read:

16 48-3405 (1) The Sector Partnership Program Fund is created. The fund
17 shall be administered by the Department of Labor. The fund shall be used
18 to pursue sector partnership activities, including, but not limited to,
19 labor availability and skills gap studies by the Department of Labor and
20 the Department of Economic Development pursuant to the Sector Partnership
21 Program Act. The fund may also be used for administrative costs of the
22 Department of Labor and the Department of Economic Development associated
23 with sector partnership activities.

24 (2) The fund shall consist of such money as is: (a) Transferred to
25 the fund from the Job Training Cash Fund and the Nebraska Training and
26 Support Cash Fund; (b) otherwise appropriated to the fund by the
27 Legislature; (c) donated as gifts, bequests, or other contributions to
28 the fund from public or private entities; and (d) made available by any
29 department or agency of the United States if so directed by such
30 department or agency. Transfers may be made from the Sector Partnership
31 Program Fund to the General Fund at the direction of the Legislature. Any

1 money in the Sector Partnership Program Fund fund available for
2 investment shall be invested by the state investment officer pursuant to
3 the Nebraska Capital Expansion Act and the Nebraska State Funds
4 Investment Act.

5 **Sec. 135.** Section 50-501, Reissue Revised Statutes of Nebraska, is
6 amended to read:

7 50-501 (1) The Bioscience Steering Committee is created. The
8 committee shall consist of the chairperson of the Revenue Committee of
9 the Legislature or his or her designee, the chairperson of the
10 Appropriations Committee or his or her designee, and three members of the
11 Legislature selected by the Executive Board of the Legislative Council.
12 The executive board shall appoint a chairperson and vice-chairperson of
13 the committee.

14 (2) The committee shall conduct a study to measure the impact of the
15 bioscience economy in Nebraska and prepare a strategic plan for growing
16 the bioscience economy in Nebraska. The strategic plan shall report on
17 any progress or remaining work since the last study conducted on the
18 bioscience industry. The strategic plan shall further propose strategies
19 for developing the bioscience economy and shall include, but not be
20 limited to, strategies to (a) stimulate job growth in the fields of
21 science, technology, and engineering throughout Nebraska, (b) encourage
22 individuals and organizations engaged in the biotechnology businesses to
23 locate and expand in Nebraska, (c) capture and commercialize technology
24 that is discovered and developed in Nebraska, (d) grow Nebraska's
25 investment capital market and incentivize investment in life science
26 start-up companies, and (e) develop Nebraska's biotechnology workforce in
27 cooperation with higher education institutions. The strategic plan shall
28 estimate the wealth and number of jobs generated from expanding the
29 bioscience economy.

30 (3) The committee, in consultation with the executive board, shall
31 commission a nonprofit corporation to provide research, analysis, and

1 recommendations to the committee for the development of the study and
2 strategic plan. The nonprofit corporation shall be incorporated pursuant
3 to the Nebraska Nonprofit Corporation Act, shall be organized exclusively
4 for nonprofit purposes within the meaning of section 501(c)(6) of the
5 Internal Revenue Code as defined in section 49-801.01, shall be engaged
6 in activities to facilitate and promote the growth of life sciences
7 within Nebraska, and shall be dedicated to the development and growth of
8 the bioscience economy.

9 (4) The committee shall prepare and present electronically to the
10 Legislature a statewide strategic plan for the bioscience economy during
11 the One Hundred Fifth Legislature, First Session, for consideration by
12 the Legislature.

13 (5)(a) The Biotechnology Development Cash Fund is created. The money
14 in the fund shall be used to commission the nonprofit corporation and
15 provide access to resources necessary for developing the study and
16 strategic plan.

17 (b) The fund may receive gifts, bequests, grants, or other
18 contributions or donations from public or private entities. Transfers may
19 be made from the fund to the General Fund at the direction of the
20 Legislature. Any money in the Biotechnology Development Cash Fund fund
21 available for investment shall be invested by the state investment
22 officer pursuant to the Nebraska Capital Expansion Act and the Nebraska
23 State Funds Investment Act.

24 (c) The Biotechnology Development Cash Fund terminates July 1, 2026.

25 **Sec. 136.** Section 55-901, Revised Statutes Cumulative Supplement,
26 2024, is amended to read:

27 55-901 (1) The Military Installation Development and Support Fund is
28 created. The fund shall be used to contribute to construction,
29 development, or support for any military installation, located in
30 Nebraska, for purposes of improving mission retention and recruitment;
31 supporting the morale, health, and mental wellness of military members

1 and families; and growing the economic impact of military installations
2 in Nebraska. The Department of Veterans' Affairs shall administer the
3 fund. The fund shall consist of transfers authorized by the Legislature
4 and any gifts, grants, or bequests from any source, including federal,
5 state, public, and private sources, for such purposes. Transfers may be
6 made from the fund to the Site and Building Development Fund at the
7 direction of the Legislature. Any money in the Military Installation
8 Development and Support Fund fund available for investment shall be
9 invested by the state investment officer pursuant to the Nebraska Capital
10 Expansion Act and the Nebraska State Funds Investment Act. Beginning
11 October 1, 2024, any investment earnings from investment of money in the
12 fund shall be credited to the General Fund.

13 (2) The Military Installation Development and Support Fund may be
14 used for any project that directly supports any military installation
15 located in Nebraska.

16 (3) The Department of Veterans' Affairs shall require a match of
17 public or private funding in an amount equal to or greater than one-half
18 of the total cost of any project described in subsection (2) of this
19 section prior to authorizing an expenditure from the fund.

20 (4) For purposes of this section, military installation means a
21 base, camp, post, station, yard, center, armory, or other activity under
22 the jurisdiction of the United States Department of Defense or the
23 Nebraska Military Department.

24 **Sec. 137.** Section 57-1411, Reissue Revised Statutes of Nebraska, is
25 amended to read:

26 57-1411 The Public Service Commission Pipeline Regulation Fund is
27 created. The fund shall be administered by the commission. The fund shall
28 be used by the commission to carry out the Major Oil Pipeline Siting Act.
29 Transfers may be made from the fund to the General Fund at the direction
30 of the Legislature. Any money in the Public Service Commission Pipeline
31 Regulation Fund fund available for investment shall be invested by the

1 state investment officer pursuant to the Nebraska Capital Expansion Act
2 and the Nebraska State Funds Investment Act.

3 **Sec. 138.** Section 60-3,201, Reissue Revised Statutes of Nebraska, is
4 amended to read:

5 60-3,201 There is hereby created the Motor Carrier Division Cash
6 Fund. Such fund shall be used by the Division of Motor Carrier Services
7 of the department to carry out the operations of the division including
8 the administration of titling and registering vehicles in
9 interjurisdiction commerce and its duties pursuant to section 66-1415.
10 Transfers may be made from the fund to the General Fund at the direction
11 of the Legislature. Any money in the Motor Carrier Division Cash Fund
12 fund available for investment shall be invested by the state investment
13 officer pursuant to the Nebraska Capital Expansion Act and the Nebraska
14 State Funds Investment Act.

15 **Sec. 139.** Section 60-3,201.01, Revised Statutes Cumulative
16 Supplement, 2024, is amended to read:

17 60-3,201.01 (1) The Department of Motor Vehicles shall build and
18 maintain a new motor carrier services system for processing the issuance
19 of vehicle registrations pursuant to section 60-3,198 and the assessment
20 of the motor fuel tax under the International Fuel Tax Agreement Act. The
21 Director of Motor Vehicles shall designate an implementation date for the
22 new system which date is on or before July 1, 2025.

23 (2) The Motor Carrier Services System Replacement and Maintenance
24 Fund is created. The fund shall consist of amounts credited under section
25 60-3,202. The fund shall be used for the building, implementation, and
26 maintenance of a new motor carrier services system for processing the
27 issuance of vehicle registrations pursuant to section 60-3,198 and the
28 assessment of the motor fuel tax under the International Fuel Tax
29 Agreement Act. Transfers may be made from the fund to the General Fund or
30 the Department of Motor Vehicles Cash Fund at the direction of the
31 Legislature.

1 (3) Any money in the Motor Carrier Services System Replacement and
2 Maintenance Fund available for investment shall be invested by the state
3 investment officer pursuant to the Nebraska Capital Expansion Act and the
4 Nebraska State Funds Investment Act. Beginning October 1, 2024, any
5 investment earnings from investment of money in the fund shall be
6 credited to the General Fund.

7 **Sec. 140.** Section 60-1505, Revised Statutes Cumulative Supplement,
8 2024, is amended to read:

9 60-1505 The Vehicle Title and Registration System Replacement and
10 Maintenance Cash Fund is hereby created. The fund shall be administered
11 by the Department of Motor Vehicles. Revenue credited to the fund shall
12 include fees collected by the department from participation in any
13 multistate electronic data security program, except as otherwise
14 specifically provided by law, and funds transferred as provided in
15 section 60-3,186. The fund shall be used by the department to pay for
16 costs associated with the acquisition, implementation, maintenance,
17 support, upgrades, and replacement of the Vehicle Title and Registration
18 System. Transfers may be made from the fund to the General Fund at the
19 direction of the Legislature. Any money in the Vehicle Title and
20 Registration System Replacement and Maintenance Cash Fund ~~fund~~ available
21 for investment shall be invested by the state investment officer pursuant
22 to the Nebraska Capital Expansion Act and the Nebraska State Funds
23 Investment Act. Beginning October 1, 2024, any investment earnings from
24 investment of money in the fund shall be credited to the General Fund.

25 **Sec. 141.** Section 60-1513, Revised Statutes Cumulative Supplement,
26 2024, is amended to read:

27 60-1513 The Department of Motor Vehicles Cash Fund is hereby
28 created. The fund shall be administered by the Director of Motor
29 Vehicles. In addition to money credited or remitted to the fund, the fund
30 may also receive reimbursement from counties. The fund shall be used by
31 the Department of Motor Vehicles to carry out its duties as deemed

1 necessary by the Director of Motor Vehicles, except that transfers from
2 the fund to the General Fund, the Operator's License Services System
3 Replacement and Maintenance Fund, or the Vehicle Title and Registration
4 System Replacement and Maintenance Cash Fund may be made at the direction
5 of the Legislature. Any money in the Department of Motor Vehicles Cash
6 Fund available for investment shall be invested by the state investment
7 officer pursuant to the Nebraska Capital Expansion Act and the Nebraska
8 State Funds Investment Act. Beginning October 1, 2024, any investment
9 earnings from investment of money in the fund shall be credited to the
10 General Fund.

11 The State Treasurer shall transfer five million three hundred
12 twenty-five thousand dollars from the Department of Motor Vehicles Cash
13 Fund to the Vehicle Title and Registration System Replacement and
14 Maintenance Cash Fund on or before June 30, 2017, as directed by the
15 budget administrator of the budget division of the Department of
16 Administrative Services.

17 **Sec. 142.** Section 61-218, Revised Statutes Cumulative Supplement,
18 2024, is amended to read:

19 61-218 (1) The Water Resources Cash Fund is created. The fund shall
20 be administered by the Department of Natural Resources. Any money in the
21 fund available for investment shall be invested by the state investment
22 officer pursuant to the Nebraska Capital Expansion Act and the Nebraska
23 State Funds Investment Act.

24 (2) The State Treasurer shall credit to the fund such money as is
25 (a) transferred to the fund by the Legislature, (b) paid to the state as
26 fees, deposits, payments, and repayments relating to the fund, both
27 principal and interest, (c) donated as gifts, bequests, or other
28 contributions to such fund from public or private entities, (d) made
29 available by any department or agency of the United States if so directed
30 by such department or agency, (e) transferred ~~allocated~~ pursuant to
31 section 81-15,175, and (f) received by the state for settlement of claims

1 relating to interstate river compacts or decrees.

2 (3)(a) The fund shall be expended by the department in any area that
3 has adopted an integrated management plan as provided in section 46-715.

4 (b) The fund shall be used in any such area:

5 (i) To aid management actions taken to reduce consumptive uses of
6 water;

7 (ii) To enhance streamflows or ground water recharge;

8 (iii) For any other activity deemed necessary by the department in
9 the development and implementation of an integrated management plan;

10 (iv) For purposes of the Resilient Soils and Water Quality Act; or

11 (v) For purposes of projects or proposals described in the grant
12 application as set forth in subdivision (2)(h) of section 81-15,175.

13 (c) To the extent funds are not expended pursuant to subdivision (b)
14 of this subsection, the department may conduct a statewide assessment of
15 short-term and long-term water management activities and funding needs to
16 meet statutory requirements in sections 46-713 to 46-718 and 46-739 and
17 any requirements of an interstate compact or decree or formal state
18 contract or agreement.

19 (d) The fund shall not be used to pay for administrative expenses or
20 any salaries for any political subdivision.

21 (4) It is the intent of the Legislature that three million three
22 hundred thousand dollars be transferred each fiscal year from the General
23 Fund to the Water Resources Cash Fund for FY2011-12 through FY2022-23,
24 except that for FY2012-13 it is the intent of the Legislature that four
25 million seven hundred thousand dollars be transferred from the General
26 Fund to the Water Resources Cash Fund. It is the intent of the
27 Legislature that the State Treasurer credit any money received from any
28 Republican River Compact settlement to the Water Resources Cash Fund in
29 the fiscal year in which it is received.

30 (5)(a) Expenditures from the Water Resources Cash Fund may be made
31 to natural resources districts eligible under subsection (3) of this

1 section for activities to either achieve a sustainable balance of
2 consumptive water uses or assure compliance with an interstate compact or
3 decree or a formal state contract or agreement and shall require a match
4 of local funding in an amount equal to or greater than forty percent of
5 the total cost of carrying out the eligible activity. The department
6 shall, no later than August 1 of each year, beginning in 2007, determine
7 the amount of funding that will be made available to natural resources
8 districts from the Water Resources Cash Fund and notify natural resources
9 districts of this determination. The department shall adopt and
10 promulgate rules and regulations governing application for and use of the
11 Water Resources Cash Fund by natural resources districts. Such rules and
12 regulations shall, at a minimum, include the following components:

13 (i) Require an explanation of how the planned activity will achieve
14 a sustainable balance of consumptive water uses or will assure compliance
15 with an interstate compact or decree or a formal state contract or
16 agreement as required by section 46-715 and the controls, rules, and
17 regulations designed to carry out the activity; and

18 (ii) A schedule of implementation of the activity or its components,
19 including the local match as set forth in subdivision (5)(a) of this
20 section.

21 (b) Any natural resources district that fails to implement and
22 enforce its controls, rules, and regulations as required by section
23 46-715 shall not be eligible for funding from the Water Resources Cash
24 Fund until it is determined by the department that compliance with the
25 provisions required by section 46-715 has been established.

26 (6) The Department of Natural Resources shall submit electronically
27 an annual report to the Legislature no later than October 1 of each year,
28 beginning in the year 2007, that shall detail the use of the Water
29 Resources Cash Fund in the previous year. The report shall provide:

30 (a) Details regarding the use and cost of activities carried out by
31 the department; and

1 (b) Details regarding the use and cost of activities carried out by
2 each natural resources district that received funds from the Water
3 Resources Cash Fund.

4 (7)(a) Prior to the application deadline for fiscal year 2011-12,
5 the Department of Natural Resources shall apply for a grant of nine
6 million nine hundred thousand dollars from the Nebraska Environmental
7 Trust Fund, to be paid out in three annual installments of three million
8 three hundred thousand dollars. The purposes listed in the grant
9 application shall be consistent with the uses of the Water Resources Cash
10 Fund provided in this section and shall be used to aid management actions
11 taken to reduce consumptive uses of water, to enhance streamflows, to
12 recharge ground water, or to support wildlife habitat in any river basin
13 determined to be fully appropriated pursuant to section 46-714 or
14 designated as overappropriated pursuant to section 46-713.

15 (b) If the application is granted, funds received from such grant
16 shall be remitted to the State Treasurer for credit to the Water
17 Resources Cash Fund for the purpose of supporting the projects set forth
18 in the grant application. The department shall include in its grant
19 application documentation that the Legislature has authorized a transfer
20 of three million three hundred thousand dollars from the General Fund
21 into the Water Resources Cash Fund for each of fiscal years 2011-12 and
22 2012-13 and has stated its intent to transfer three million three hundred
23 thousand dollars to the Water Resources Cash Fund for fiscal year
24 2013-14.

25 (c) It is the intent of the Legislature that the department apply
26 for an additional three-year grant that would begin in fiscal year
27 2014-15, an additional three-year grant from the Nebraska Environmental
28 Trust Fund that would begin in fiscal year 2017-18, and an additional
29 three-year grant from the Nebraska Environmental Trust Fund that would
30 begin in fiscal year 2020-21 if the criteria established in subsection
31 (4) of section 81-15,175 are achieved.

1 (8) The department shall establish a subaccount within the Water
2 Resources Cash Fund for the accounting of all money received as a grant
3 from the Nebraska Environmental Trust Fund as the result of an
4 application made pursuant to subsection (7) of this section. ~~At the end~~
5 ~~of each calendar month, the department shall calculate the amount of~~
6 ~~interest earnings accruing to the subaccount and shall notify the State~~
7 ~~Treasurer who shall then transfer a like amount from the Water Resources~~
8 ~~Cash Fund to the Nebraska Environmental Trust Fund.~~

9 (9) Any funds transferred from the Nebraska Environmental Trust Fund
10 to the Water Resources Cash Fund shall be placed within the subaccount
11 created under subsection (8) of this section and expended in accordance
12 with section 81-15,168.

13 (10) The State Treasurer shall transfer one million dollars from the
14 Water Resources Cash Fund to the Nitrogen Reduction Incentive Cash Fund
15 as soon as administratively possible after July 19, 2024, but before June
16 30, 2025, on such dates and in such amounts as directed by the budget
17 administrator of the budget division of the Department of Administrative
18 Services.

19 **Sec. 143.** Section 61-222, Revised Statutes Cumulative Supplement,
20 2024, is amended to read:

21 61-222 The Water Sustainability Fund is created in the Department of
22 Natural Resources. The fund shall be used in accordance with the
23 provisions established in sections 2-1506 to 2-1513 and for costs
24 directly related to the administration of the fund. The Legislature shall
25 not appropriate or transfer money from the Water Sustainability Fund for
26 any other purpose, except that transfers may be made from the Water
27 Sustainability Fund to the Department of Natural Resources Cash Fund and
28 as a one-time transfer to the General Fund as described in this section.

29 The Water Sustainability Fund shall consist of money transferred to
30 the fund by the Legislature, other funds as appropriated by the
31 Legislature, and money donated as gifts, bequests, or other contributions

1 from public or private entities. Funds made available by any department
2 or agency of the United States may also be credited to the fund if so
3 directed by such department or agency. Any money in the fund available
4 for investment shall be invested by the state investment officer pursuant
5 to the Nebraska Capital Expansion Act and the Nebraska State Funds
6 Investment Act. Prior to October 1, 2024, investment earnings from
7 investment of money in the fund shall be credited to the fund. Beginning
8 October 1, 2024, any investment earnings from investment of money in the
9 fund shall be credited to the General Fund.

10 It is the intent of the Legislature that twenty-one million dollars
11 be transferred from the General Fund to the Water Sustainability Fund in
12 fiscal year 2014-15 and that eleven million dollars be transferred from
13 the General Fund to the Water Sustainability Fund each fiscal year
14 beginning in fiscal year 2015-16.

15 The Department of Administrative Services shall establish a
16 subaccount within the Water Sustainability Fund for the accounting of any
17 money transferred to the fund from the Nebraska Environmental Trust Fund.
18 Any money transferred from the Nebraska Environmental Trust Fund to the
19 Water Sustainability Fund shall be expended in accordance with section
20 81-15,168.

21 ~~The State Treasurer shall transfer one hundred seventy-five thousand~~
22 ~~dollars from the Water Sustainability Fund to the Department of Natural~~
23 ~~Resources Cash Fund on or before June 30, 2021, on such dates and in such~~
24 ~~amounts as directed by the budget administrator of the budget division of~~
25 ~~the Department of Administrative Services.~~

26 ~~The State Treasurer shall transfer four hundred twenty-five thousand~~
27 ~~dollars from the Water Sustainability Fund to the Department of Natural~~
28 ~~Resources Cash Fund on or before June 30, 2021, on such dates and in such~~
29 ~~amounts as directed by the budget administrator of the budget division of~~
30 ~~the Department of Administrative Services.~~

31 ~~The State Treasurer shall transfer five hundred thousand dollars~~

1 ~~from the Water Sustainability Fund to the General Fund on or before June~~
2 ~~30, 2021, on such dates and in such amounts as directed by the budget~~
3 ~~administrator of the budget division of the Department of Administrative~~
4 ~~Services.~~

5 ~~The State Treasurer shall transfer four hundred seventy-five~~
6 ~~thousand dollars from the Water Sustainability Fund to the Department of~~
7 ~~Natural Resources Cash Fund on or before June 30, 2022, on such dates and~~
8 ~~in such amounts as directed by the budget administrator of the budget~~
9 ~~division of the Department of Administrative Services.~~

10 ~~The State Treasurer shall transfer four hundred seventy-five~~
11 ~~thousand dollars from the Water Sustainability Fund to the Department of~~
12 ~~Natural Resources Cash Fund on or before June 30, 2023, on such dates and~~
13 ~~in such amounts as directed by the budget administrator of the budget~~
14 ~~division of the Department of Administrative Services.~~

15 **Sec. 144.** Section 61-305, Revised Statutes Cumulative Supplement,
16 2024, is amended to read:

17 61-305 (1) The Perkins County Canal Project Fund is created. The
18 fund shall be administered by the Department of Natural Resources. The
19 State Treasurer shall credit to the fund any money transferred by the
20 Legislature and such grants, loans, donations, gifts, bequests, or other
21 money received from any federal or state agency or public or private
22 source for use by the department for the canal project. Any fees
23 collected for water delivery may be credited to the fund. Any money in
24 the Perkins County Canal Project Fund available for investment shall be
25 invested by the state investment officer pursuant to the Nebraska Capital
26 Expansion Act and the Nebraska State Funds Investment Act. Prior to July
27 1, 2025, any Any investment earnings from investment of money in the
28 Perkins County Canal Project Fund shall be credited to such fund, except
29 that for fiscal years 2023-24 and , 2024-25, ~~and 2025-26,~~ such investment
30 earnings shall be credited as provided in section 84-622. Beginning July
31 1, 2025, any investment earnings from investment of money in the fund

1 shall be credited to the General Fund.

2 (2)(a) The department shall use the Perkins County Canal Project
3 Fund to identify the optimal route and purchase land for and develop,
4 construct, manage, and operate the Perkins County Canal as outlined by
5 the South Platte River Compact and to contract with an independent firm
6 for the purposes of completing a study of such canal. The study shall
7 include, but may not be limited to, the following:

8 (i) Costs of completion of a canal and adjoining reservoirs as
9 outlined in the South Platte River Compact;

10 (ii) A timeline for completion of a canal and adjoining reservoirs
11 as outlined in the South Platte River Compact;

12 (iii) A cost-effectiveness study examining alternatives, including
13 alternatives that may reduce environmental or financial impacts; and

14 (iv) The impacts of the canal on drinking water supplies for the
15 cities of Lincoln and Omaha.

16 (b) The department shall provide the findings of such study
17 electronically to the Clerk of the Legislature and present the findings
18 at a public hearing held by the Appropriations Committee of the
19 Legislature on or before December 31, 2022.

20 **Sec. 145.** Section 61-405, Revised Statutes Cumulative Supplement,
21 2024, is amended to read:

22 61-405 (1) The Jobs and Economic Development Initiative Fund is
23 created. The fund shall be administered by the Department of Natural
24 Resources. The State Treasurer shall credit to the fund any money
25 transferred to the fund by the Legislature and such donations, gifts,
26 bequests, or other money received from any federal or state agency or
27 public or private source. The fund shall be used for water and
28 recreational projects pursuant to the Jobs and Economic Development
29 Initiative Act. Transfers may be made from the fund to the General Fund,
30 the Cash Reserve Fund, or the Roads Operations Cash Fund at the direction
31 of the Legislature. Any money in the Jobs and Economic Development

1 Initiative Fund available for investment shall be invested by the state
2 investment officer pursuant to the Nebraska Capital Expansion Act and the
3 Nebraska State Funds Investment Act. Prior to October 1, 2024, any
4 investment earnings from investment of money in the fund shall be
5 credited to the fund. Beginning October 1, 2024, any investment earnings
6 from investment of money in the fund shall be credited to the General
7 Fund.

8 (2) An amount, not to exceed twenty million dollars, shall be
9 available for site selection costs, feasibility and public water supply
10 studies, and flood mitigation costs of the Department of Natural
11 Resources related to any projects pursuant to the Jobs and Economic
12 Development Initiative Act. The Department of Natural Resources shall, in
13 cooperation with impacted communities, including, but not limited to, any
14 city of the primary class and metropolitan utilities district, contract
15 with an independent consultant to conduct a study on the consequences of
16 any lake located in the Lower Platte River Basin to the public water
17 supply of such communities. Such study shall consider all aspects of
18 water quality, water quantity, and water infrastructure, and any other
19 issues necessary to protect the public water supply, including the impact
20 to future water supply opportunities to the impacted communities.

21 (3) No funds shall be expended for any project, other than those
22 enumerated in subsection (2) of this section, from the Jobs and Economic
23 Development Initiative Fund unless the Director of Natural Resources
24 certifies to the budget administrator of the budget division of the
25 Department of Administrative Services that the Department of Natural
26 Resources has conducted any environmental, hydrological, or other
27 feasibility studies the director deems necessary to establish the
28 feasibility of any projects pursuant to the Jobs and Economic Development
29 Initiative Act and that, based on the results of such studies, the
30 director has deemed the projects feasible.

31 **Sec. 146.** Section 66-2308, Revised Statutes Cumulative Supplement,

1 2024, is amended to read:

2 66-2308 (1) The Nuclear and Hydrogen Development Fund is created.
3 The department shall administer the fund to provide per diems and travel
4 and lodging reimbursement to members of the work group as provided under
5 section 66-2305. The fund shall consist of money transferred by the
6 Legislature. Transfers may be made from the fund to the General Fund at
7 the direction of the Legislature ~~The State Treasurer shall transfer two~~
8 ~~hundred thousand dollars to the fund from the General Fund as soon as~~
9 ~~administratively possible after May 27, 2023.~~

10 (2) The Nuclear and Hydrogen Development Fund terminates on July 31,
11 2028, and the State Treasurer shall transfer any money in the fund on
12 such date to the General Fund.

13 **Sec. 147.** Section 68-996, Revised Statutes Cumulative Supplement,
14 2024, is amended to read:

15 68-996 (1) The Medicaid Managed Care Excess Profit Fund is created.
16 The fund shall contain money returned to the State Treasurer pursuant to
17 subdivision (3) of section 68-995.

18 (2) The fund shall first be used to offset any losses under
19 subdivision (2) of section 68-995 and then to provide for (a) services
20 addressing the health needs of adults and children under the Medical
21 Assistance Act, including filling service gaps, (b) providing system
22 improvements, (c) providing evidence-based early intervention home
23 visitation programs, (d) providing medical respite services, (e)
24 translation and interpretation services, (f) providing coverage for
25 continuous glucose monitors as described in section 68-911, (g) providing
26 other services sustaining access to care, (h) services under the Nebraska
27 Prenatal Plus Program, (i) and providing grants pursuant to the
28 Intergenerational Care Facility Incentive Grant Program, and (j) domestic
29 violence services, as determined by the Legislature. The fund shall only
30 be used for the purposes described in this section.

31 (3) Any money in the fund available for investment shall be invested

1 by the state investment officer pursuant to the Nebraska Capital
2 Expansion Act and the Nebraska State Funds Investment Act. Beginning
3 October 1, 2024, any investment earnings from investment of money in the
4 fund shall be credited to the General Fund.

5 **Sec. 148.** Section 68-1010, Revised Statutes Cumulative Supplement,
6 2024, is amended to read:

7 68-1010 (1) The Department of Health and Human Services shall
8 contract with, or provide a grant to, an eligible entity to implement a
9 pilot program to facilitate the transfer of patients with complex health
10 needs from eligible acute care hospitals to appropriate post-acute care
11 settings, including facilities that provide skilled nursing or long-term
12 care.

13 (2) The purposes of the pilot program are to ensure that:

14 (a) Patients with complex health needs are able to access timely
15 transition from an acute care hospital to a post-acute care setting;

16 (b) Patients receive the appropriate type of care at the appropriate
17 time to best meet their needs; and

18 (c) Acute-care hospitals have available capacity to meet the needs
19 of patients.

20 (3) For purposes of this section:

21 (a) Eligible acute care hospital means a facility that is not
22 designated as a critical access hospital by the federal Centers for
23 Medicare and Medicaid Services and must satisfactorily demonstrate to the
24 eligible entity that it has reached or exceeded eighty percent of
25 available staffed capacity for adult intensive-care-unit beds and acute
26 care inpatient medical-surgical beds;

27 (b) Eligible entity means a nonprofit statewide association whose
28 members include eligible acute care hospitals; and

29 (c) Patient means a person who is medically stable and who the
30 provider believes, with a reasonable medical probability and in
31 accordance with recognized medical standards, is safe to be discharged or

1 transferred and is not expected to have his or her condition negatively
2 impacted during, or as a result of, the discharge or transfer.

3 (4) The eligible entity responsible for developing the pilot program
4 shall:

5 (a) Determine criteria to define patients with complex health needs;

6 (b) Develop a process for eligible acute care hospitals to determine
7 capacity and the manner and frequency of reporting changes in capacity;

8 (c) Develop a process to ensure funding is utilized for the purposes
9 described in this section and in compliance with all applicable state and
10 federal laws;

11 (d) Include regular consultation with the department and
12 representatives of acute care hospitals, skilled nursing facilities, and
13 nursing facilities; and

14 (e) Include quarterly updates to the department.

15 (5) The pilot program may include direct payments to post-acute care
16 facilities that support care to patients with complex health needs.

17 (6) Funding utilized under the pilot program shall comply with all
18 medicaid and medicare reimbursement policies for skilled nursing
19 facilities, nursing facilities, and swing-bed hospitals.

20 (7) It is the intent of the Legislature to appropriate one million
21 dollars from the General Fund to carry out this section. No more than two
22 and one-half percent of the contracted amount shall be used to administer
23 the pilot program.

24 (8) The pilot program terminates on June 30, 2025. This section
25 terminates on June 30, 2025.

26 **Sec. 149.** Section 69-1317, Revised Statutes Cumulative Supplement,
27 2024, is amended to read:

28 69-1317 (a)(1)(i) ~~(a)(1)~~ Except as otherwise provided in this
29 subdivision, all funds received under the Uniform Disposition of
30 Unclaimed Property Act, including the proceeds from the sale of abandoned
31 property under section 69-1316, shall be deposited by the State Treasurer

1 into the Unclaimed Property Trust Fund from which he or she shall make
2 prompt payment of claims allowed pursuant to the act and payment of any
3 expenses related to unclaimed property. All funds received under section
4 69-1307.05 shall be deposited by the State Treasurer into the Unclaimed
5 Property Trust Fund from which he or she shall make prompt payment of
6 claims regarding such funds allowed pursuant to the act. Transfers from
7 the Unclaimed Property Trust Fund to the General Fund may be made at the
8 direction of the Legislature. Before making the deposit he or she shall
9 record the name and last-known address of each person appearing from the
10 holders' reports to be entitled to the abandoned property, the name and
11 last-known address of each insured person or annuitant, and with respect
12 to each policy or contract listed in the report of a life insurance
13 corporation, its number, the name of the corporation, and the amount due.
14 The record shall be available for public inspection during business
15 hours. The separate life insurance corporation demutualization trust fund
16 terminates on March 13, 2019, and the State Treasurer shall transfer any
17 money in the fund on such date to the Unclaimed Property Trust Fund.

18 (ii) The record shall not be subject to public inspection or
19 available for copying, reproduction, or scrutiny by commercial or
20 professional locators of property presumed abandoned who charge any
21 service or finders' fee until twenty-four months after the names from the
22 holders' reports have been published or officially disclosed. Records
23 concerning the social security number, date of birth, and last-known
24 address of an owner shall be treated as confidential and subject to the
25 same confidentiality as tax return information held by the Department of
26 Revenue, except that the Auditor of Public Accounts shall have
27 unrestricted access to such records.

28 (iii) A professional finders' fee shall be limited to ten percent of
29 the total dollar amount of the property presumed abandoned. To claim any
30 such fee, the finder shall disclose to the owner the nature, location,
31 and value of the property, provide notice of when such property was

1 reported to the State Treasurer, and provide notice that the property may
2 be claimed by the owner from the State Treasurer free of charge. To claim
3 any such fee if the property has not yet been abandoned, the finder shall
4 disclose to the owner the nature, location, and value of the property,
5 provide notice of when such property will be reported to the State
6 Treasurer, if known, and provide notice that, upon receipt of the
7 property by the State Treasurer, such property may be claimed by the
8 owner from the State Treasurer free of charge.

9 (2)(i) ~~(2)~~ The unclaimed property records of the State Treasurer,
10 the unclaimed property reports of holders, and the information derived by
11 an unclaimed property examination or audit of the records of a person or
12 otherwise obtained by or communicated to the State Treasurer may be
13 withheld from the public. Any record or information that may be withheld
14 under the laws of this state or of the United States when in the
15 possession of such a person may be withheld when revealed or delivered to
16 the State Treasurer. Any record or information that is withheld under any
17 law of another state when in the possession of that other state may be
18 withheld when revealed or delivered by the other state to the State
19 Treasurer.

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

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

29 (2) On or before November 1 of each year beginning in 2026 through
30 2035, the State Treasurer shall transfer any balance in excess of one
31 million dollars from the Unclaimed Property Trust Fund as follows:

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

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

4 (3) On or before November 1 of each year beginning in 2036, the
5 State Treasurer shall transfer any balance in excess of one million
6 dollars from the Unclaimed Property Trust Fund to the permanent school
7 fund.

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

12 (d) The Unclaimed Property Cash Fund ~~which is hereby~~ created.
13 Transfers from the fund to the General Fund may be made at the direction
14 of the Legislature. Any money in the Unclaimed Property Cash Fund
15 available for investment shall be invested by the state investment
16 officer pursuant to the Nebraska Capital Expansion Act and the Nebraska
17 State Funds Investment Act.

18 **Sec. 150.** Section 71-5328, Revised Statutes Cumulative Supplement,
19 2024, is amended to read:

20 71-5328 (1) For purposes of this section:

21 (a) Department means the Department of Environment and Energy;

22 (b) Metropolitan utilities district means a district created
23 pursuant to section 14-2101; and

24 (c) Qualified labor training organization means any job training
25 service provider headquartered in the State of Nebraska with a
26 demonstrated history of providing workforce training relevant to the
27 skilled labor necessary for the removal and replacement of lead service
28 lines.

29 (2) The Lead Service Line Cash Fund is created. The fund shall be
30 administered by the department. The fund shall consist of funds
31 transferred by the Legislature. The fund shall be used for grants under

1 ~~subsection (3)~~ ~~subsections (3) and (4)~~ of this section. ~~Transfers may be~~
2 ~~made from the fund to the General Fund at the direction of the~~
3 ~~Legislature. Any money in the Lead Service Line Cash Fund fund~~ available
4 for investment shall be invested by the state investment officer pursuant
5 to the Nebraska Capital Expansion Act and the Nebraska State Funds
6 Investment Act.

7 ~~(3) The department shall utilize not more than twenty percent of the~~
8 ~~money in the Lead Service Line Cash Fund for the purpose of providing~~
9 ~~grants to qualified labor training organizations for the following:~~

10 ~~(a) Infrastructure expenditures necessary to establish a lead~~
11 ~~service line training facility or for any expenditures necessary to~~
12 ~~establish a lead service line training program; or~~

13 ~~(b) Labor training or any educational programming expenditures~~
14 ~~necessary to provide the proper trade skills necessary for laborers and~~
15 ~~plumbers to replace lead service lines.~~

16 ~~(3) (4)~~ The department shall utilize all remaining money in the Lead
17 Service Line Cash Fund for the purpose of providing grants to
18 metropolitan utilities districts for the following:

19 (a) Removing and replacing lead service lines;

20 (b) Repaying debt incurred for any loan received by the metropolitan
21 utilities district for the purpose of replacing lead service lines,
22 including any loan or loans under the federal Drinking Water State
23 Revolving Fund or any other loan incurred specifically for the purpose of
24 removing lead service lines;

25 (c) Providing information to residents on the benefits of removing
26 lead service lines;

27 (d) Performing necessary construction, assessment, mapping, or any
28 other labor, management, or contracted services required for and
29 associated with removing and replacing lead service lines; or

30 (e) Acquiring any equipment, materials, or supplies necessary to
31 replace lead service lines.

1 ~~(4)~~ ~~(5)~~ The department may adopt and promulgate rules and
2 regulations to carry out this section.

3 **Sec. 151.** Section 71-7608, Reissue Revised Statutes of Nebraska, is
4 amended to read:

5 71-7608 (1) The Nebraska Tobacco Settlement Trust Fund is created.
6 The fund shall include any settlement payments or other revenue received
7 by the State of Nebraska in connection with any tobacco-related
8 litigation to which the State of Nebraska is a party. The Department of
9 Health and Human Services shall remit such revenue to the State Treasurer
10 for credit to the fund.

11 (2) Subject to the terms and conditions of such litigation, money
12 from the Nebraska Tobacco Settlement Trust Fund shall be transferred to
13 the Nebraska Health Care Cash Fund as provided in section 71-7611 or,
14 until June 30, 2027, to the Nebraska Transformational Project Fund.

15 (3) Any money in the Nebraska Tobacco Settlement Trust Fund
16 available for investment shall be invested by the state investment
17 officer pursuant to the Nebraska Capital Expansion Act and the Nebraska
18 State Funds Investment Act.

19 **Sec. 152.** Section 71-7611, Revised Statutes Cumulative Supplement,
20 2024, is amended to read:

21 71-7611 (1) The Nebraska Health Care Cash Fund is created. The State
22 Treasurer shall transfer (a) sixty million three hundred thousand dollars
23 on or before July 15, 2014, (b) sixty million three hundred fifty
24 thousand dollars on or before July 15, 2015, (c) sixty million three
25 hundred fifty thousand dollars on or before July 15, 2016, (d) sixty
26 million seven hundred thousand dollars on or before July 15, 2017, (e)
27 five hundred thousand dollars on or before May 15, 2018, (f) sixty-one
28 million six hundred thousand dollars on or before July 15, 2018, (g)
29 sixty-two million dollars on or before July 15, 2019, (h) sixty-one
30 million four hundred fifty thousand dollars on or before July 15, 2020,
31 (i) sixty-six million two hundred thousand dollars on or before July 15,

1 2022, (j) fifty-six million seven hundred thousand dollars on or before
2 July 15, 2023, (k) fifty-four million dollars on or before July 15, 2024,
3 ~~and (l) fifty-nine ~~fifty-four~~ million one hundred fifty thousand dollars~~
4 ~~on or before July 1, 2025, and (m) sixty million one hundred fifty~~
5 ~~thousand dollars on or before every July 15 thereafter from the Nebraska~~
6 Medicaid Intergovernmental Trust Fund and the Nebraska Tobacco Settlement
7 Trust Fund to the Nebraska Health Care Cash Fund, except that such amount
8 shall be reduced by the amount of the unobligated balance in the Nebraska
9 Health Care Cash Fund at the time the transfer is made. The state
10 investment officer shall advise the State Treasurer on the amounts to be
11 transferred first from the Nebraska Medicaid Intergovernmental Trust Fund
12 until the fund balance is depleted and from the Nebraska Tobacco
13 Settlement Trust Fund thereafter in order to sustain such transfers in
14 perpetuity. The state investment officer shall report electronically to
15 the Legislature on or before October 1 of every even-numbered year on the
16 sustainability of such transfers. The Nebraska Health Care Cash Fund
17 shall also include money received pursuant to section 77-2602. Except as
18 otherwise provided by law, no more than the amounts specified in this
19 subsection may be appropriated or transferred from the Nebraska Health
20 Care Cash Fund in any fiscal year.

21 ~~The State Treasurer shall transfer ten million dollars from the~~
22 ~~Nebraska Medicaid Intergovernmental Trust Fund to the General Fund on~~
23 ~~June 28, 2018, and June 28, 2019.~~

24 Except as otherwise provided in subsections (5) and (6) of this
25 section, it is the intent of the Legislature that no additional programs
26 are funded through the Nebraska Health Care Cash Fund until funding for
27 all programs with an appropriation from the fund during FY2012-13 are
28 restored to their FY2012-13 levels.

29 (2) Any money in the Nebraska Health Care Cash Fund available for
30 investment shall be invested by the state investment officer pursuant to
31 the Nebraska Capital Expansion Act and the Nebraska State Funds

1 Investment Act.

2 (3) The University of Nebraska and postsecondary educational
3 institutions having colleges of medicine in Nebraska and their affiliated
4 research hospitals in Nebraska, as a condition of receiving any funds
5 appropriated or transferred from the Nebraska Health Care Cash Fund,
6 shall not discriminate against any person on the basis of sexual
7 orientation.

8 ~~(4) It is the intent of the Legislature that the cost of the staff~~
9 ~~and operating costs necessary to carry out the changes made by Laws 2018,~~
10 ~~LB439, and not covered by fees or federal funds shall be funded from the~~
11 ~~Nebraska Health Care Cash Fund for fiscal years 2018-19 and 2019-20.~~

12 ~~(5) It is the intent of the Legislature to fund the grants to be~~
13 ~~awarded pursuant to section 75-1101 with the Nebraska Health Care Cash~~
14 ~~Fund for FY2019-20 and FY2020-21.~~

15 (4) ~~(6)~~ The State Treasurer shall transfer fifteen million dollars
16 from the Nebraska Health Care Cash Fund on or after July 1, 2022, but
17 before June 30, 2023, to the Board of Regents of the University of
18 Nebraska for the University of Nebraska Medical Center for pancreatic
19 cancer research at the University of Nebraska Medical Center. Transfers
20 from the Nebraska Health Care Cash Fund in this subsection shall be
21 contingent upon receipt of any matching funds from private or other
22 sources, up to fifteen million dollars, certified by the budget
23 administrator of the budget division of the Department of Administrative
24 Services. Upon receipt of any matching funds certified by the budget
25 administrator, the State Treasurer shall transfer an equal amount of
26 funds to the Board of Regents of the University of Nebraska.

27 **Sec. 153.** Section 72-232.02, Revised Statutes Cumulative Supplement,
28 2024, is amended to read:

29 72-232.02 The Board of Educational Lands and Funds shall pay the
30 costs of administering the unsold school lands out of receipts from
31 school land income. A cash fund is hereby authorized and the State

1 Treasurer shall, out of the receipts for school land income, deposit in
2 such cash fund that amount appropriated by the Legislature for each
3 fiscal year on the first day of each fiscal year. Beginning October 1,
4 2024, through June 30, 2025, any investment earnings from investment of
5 money in the cash fund shall be credited to the General Fund. Beginning
6 on July 1, 2025, any investment earnings from investment of the money in
7 the cash fund shall be credited to the Education Future Fund.

8 **Sec. 154.** Section 72-820, Revised Statutes Cumulative Supplement,
9 2024, is amended to read:

10 72-820 The Game and Parks Commission may ~~shall~~ purchase or receive
11 by donation, and subsequently rehabilitate and manage, the Mayhew Cabin
12 historical site located in Nebraska City, Nebraska.

13 **Sec. 155.** Section 72-1001, Revised Statutes Cumulative Supplement,
14 2024, is amended to read:

15 72-1001 The Nebraska Capital Construction Fund is created. The fund
16 shall consist of revenue and transfers credited to the fund as authorized
17 by law. Money shall be appropriated from the fund to state agencies for
18 making payments on projects as determined by the Legislature, including,
19 but not limited to, purchases of land, structural improvements to land,
20 acquisition of buildings, construction of buildings, including
21 architectural and engineering costs, replacement of or major repairs to
22 structural improvements to land or buildings, additions to existing
23 structures, remodeling of buildings, and acquisition of equipment and
24 furnishings of new or remodeled buildings. The fund shall be administered
25 by the State Treasurer as a multiple-agency-use fund and appropriated to
26 state agencies as determined by the Legislature. Transfers may be made
27 from the fund to the Capitol Restoration Cash Fund at the direction of
28 the Legislature. Any money in the Nebraska Capital Construction Fund
29 available for investment shall be invested by the state investment
30 officer pursuant to the Nebraska Capital Expansion Act and the Nebraska
31 State Funds Investment Act. Prior to July 1, 2025, any Any investment

1 earnings from investment of money in the Nebraska Capital Construction
2 Fund shall be credited to such fund, except that for fiscal years 2023-24
3 and , 2024-25, and 2025-26, any investment earnings from investment of
4 money in the Nebraska Capital Construction Fund from transfers credited
5 to such fund that are designated for the construction of a new state
6 prison shall be credited as provided in section 84-622. Beginning July 1,
7 2025, through June 30, 2027, any investment earnings from investment of
8 money in the Nebraska Capital Construction Fund shall be credited to the
9 General Fund. Beginning July 1, 2027, any investment earnings from
10 investment of money in the Nebraska Capital Construction Fund shall be
11 credited to the fund.

12 **Sec. 156.** Section 72-2211, Revised Statutes Cumulative Supplement,
13 2024, is amended to read:

14 72-2211 (1) The Capitol Restoration Cash Fund is created. The
15 administrator shall administer the fund, which shall consist of money
16 received from the sale of material, rental revenue, private donations,
17 public donations, and transfers as directed by the Legislature from the
18 Capitol Preservation, Restoration, and Enhancement Endowment Fund, the
19 Unclaimed Property Trust Fund, and transfers from the Nebraska Capital
20 Construction Fund as directed by the Legislature.

21 (2)(a) The Capitol Restoration Cash Fund shall be used to finance
22 projects for the restoration, preservation, and enhancement of the State
23 Capitol and its courtyards and grounds, to purchase and conserve items to
24 be added to the Nebraska Capitol Collections housed in the State Capitol,
25 to produce promotional material concerning the State Capitol, its
26 grounds, and the Nebraska State Capitol Environs District, and to pay the
27 expenditures for a project manager for the Capitol Heating, Ventilation,
28 and Air Conditioning Systems Replacement Project until such time as the
29 project is completed, except that transfers may be made from the fund to
30 the General Fund at the direction of the Legislature. Such expenditures
31 shall be prescribed by the administrator and approved by the commission.

1 (b) Money transferred to the fund from the Capitol Preservation,
2 Restoration, and Enhancement Endowment Fund shall only be used for the
3 restoration, preservation, and enhancement of the courtyards located at
4 the State Capitol.

5 (3) Any money in the Capitol Restoration Cash Fund available for
6 investment shall be invested by the state investment officer pursuant to
7 the Nebraska Capital Expansion Act and the Nebraska State Funds
8 Investment Act.

9 **Sec. 157.** Section 72-2401, Reissue Revised Statutes of Nebraska, is
10 amended to read:

11 72-2401 The Ferguson House Fund is created. The fund shall be used
12 by the state building division of the Department of Administrative
13 Services ~~Nebraska Environmental Trust Board~~ only for the operation,
14 administration, maintenance, restoration, and renovation of the Ferguson
15 House and grounds. Revenue credited to the fund may consist of rental or
16 other income related to the Ferguson House as well as gifts, grants, and
17 bequests. Any money in the fund available for investment shall be
18 invested by the state investment officer pursuant to the Nebraska Capital
19 Expansion Act and the Nebraska State Funds Investment Act.

20 **Sec. 158.** Section 75-1101, Revised Statutes Cumulative Supplement,
21 2024, is amended to read:

22 75-1101 (1) For purposes of this section, 211 Information and
23 Referral Network means a statewide information and referral network
24 providing information to the public regarding disaster and emergency
25 response and health and human services provided by public and private
26 entities throughout the state.

27 (2) The Public Service Commission shall award a grant annually to a
28 211 Information and Referral Network which submits an application and
29 meets the requirements of this section.

30 (3) To be eligible for a grant, the 211 Information and Referral
31 Network shall update the information and referral services on the network

1 at least annually, shall geographically index the services to provide
2 information on a county-by-county basis, and shall be accredited as
3 meeting the standards for service delivery and quality by the Alliance of
4 Information and Referral Systems or a similar organization approved by
5 the commission.

6 (4) The grant may be used to establish a website which includes
7 links to providers of health and human services, the name, address, and
8 telephone number of any organization listed on the website, a description
9 of the type of services provided by the organization, and other
10 information to educate the public about the health and human services
11 available on a geographic basis. The grant may also be used to provide
12 access to the network twenty-four hours per day, seven days per week,
13 through telephone access and website access.

14 (5) There is hereby created the 211 Cash Fund. The fund shall be
15 used solely for the purpose of providing grants pursuant to this section
16 and associated administrative costs, except that transfers may be made
17 from the fund to the General Fund at the direction of the Legislature.
18 All money received by the Public Service Commission for such grants shall
19 be remitted to the State Treasurer for credit to the 211 Cash Fund such
20 ~~fund~~. Any money in the fund available for investment shall be invested by
21 the state investment officer pursuant to the Nebraska Capital Expansion
22 Act and the Nebraska State Funds Investment Act.

23 **Sec. 159.** Section 76-3219, Reissue Revised Statutes of Nebraska, is
24 amended to read:

25 76-3219 The board shall collect all fees and other revenue pursuant
26 to the Nebraska Appraisal Management Company Registration Act and shall
27 remit such fees and revenue to the State Treasurer for credit to the
28 Appraisal Management Company Fund, which is hereby created. The fund
29 shall be used to implement, administer, and enforce the act, except that
30 transfers may be made from the fund to the General Fund at the direction
31 of the Legislature. Any money in the Appraisal Management Company Fund

1 fund available for investment shall be invested by the state investment
2 officer pursuant to the Nebraska Capital Expansion Act and the Nebraska
3 State Funds Investment Act.

4 **Sec. 160.** Section 77-2911, Reissue Revised Statutes of Nebraska, is
5 amended to read:

6 77-2911 The Nebraska Job Creation and Mainstreet Revitalization Fund
7 is created. The fund shall be administered by the Nebraska State
8 Historical Society and shall consist of all fees credited to the fund
9 pursuant to section 77-2907. The fund shall be used to administer and
10 enforce the Nebraska Job Creation and Mainstreet Revitalization Act.
11 Transfers may be made from the fund to the General Fund at the direction
12 of the Legislature. Any money in the Nebraska Job Creation and Mainstreet
13 Revitalization Fund fund available for investment shall be invested by
14 the state investment officer pursuant to the Nebraska Capital Expansion
15 Act and the Nebraska State Funds Investment Act.

16 **Sec. 161.** Section 77-4025, Revised Statutes Cumulative Supplement,
17 2024, is amended to read:

18 77-4025 (1) There is hereby created a cash fund in the Department of
19 Revenue to be known as the Tobacco Products Administration Cash Fund. All
20 revenue collected or received by the Tax Commissioner from the license
21 fees, certification fees, and taxes imposed by the Tobacco Products Tax
22 Act shall be remitted to the State Treasurer for credit to the Tobacco
23 Products Administration Cash Fund, except that all such revenue relating
24 to electronic nicotine delivery systems shall be remitted to the State
25 Treasurer for credit to the General Fund.

26 (2) All costs required for administration of the Tobacco Products
27 Tax Act shall be paid from the Tobacco Products Administration Cash Fund.
28 Credits and refunds allowed under the act shall be paid from the Tobacco
29 Products Administration Cash Fund. Any receipts, after credits and
30 refunds, in excess of the amounts sufficient to cover the costs of
31 administration may be transferred to the General Fund at the direction of

1 the Legislature.

2 (3) The State Treasurer shall transfer nine million five hundred
3 thousand dollars from the Tobacco Products Administration Cash Fund to
4 the General Fund on or after July 1, 2025, but on or before June 30,
5 2026, on such dates and in such amounts as directed by the budget
6 administrator of the budget division of the Department of Administrative
7 Services. The State Treasurer shall transfer nine million five hundred
8 thousand dollars from the Tobacco Products Administration Cash Fund to
9 the General Fund on or after July 1, 2026, but on or before June 30,
10 2027, on such dates and in such amounts as directed by the budget
11 administrator of the budget division of the Department of Administrative
12 Services. The State Treasurer shall transfer nine million dollars from
13 the Tobacco Products Administration Cash Fund to the General Fund on or
14 after July 1, 2027, but on or before June 30, 2028, on such dates and in
15 such amounts as directed by the budget administrator of the budget
16 division of the Department of Administrative Services. The State
17 Treasurer shall transfer nine million dollars from the Tobacco Products
18 Administration Cash Fund to the General Fund on or after July 1, 2028,
19 but on or before June 30, 2029, on such dates and in such amounts as
20 directed by the budget administrator of the budget division of the
21 Department of Administrative Services.

22 (4) Any money in the Tobacco Products Administration Cash Fund
23 available for investment shall be invested by the state investment
24 officer pursuant to the Nebraska Capital Expansion Act and the Nebraska
25 State Funds Investment Act.

26 **Sec. 162.** Section 77-4310.03, Reissue Revised Statutes of Nebraska,
27 is amended to read:

28 77-4310.03 There is hereby created the Marijuana and Controlled
29 Substances Tax Administration Cash Fund. Money in the fund shall be used
30 by the Tax Commissioner for the purposes of administering, collecting,
31 and enforcing the tax imposed by section 77-4303, except that transfers

1 may be made from the fund to the General Fund or the Department of
2 Revenue Property Assessment Division Cash Fund at the direction of the
3 Legislature. Any money in the Marijuana and Controlled Substances Tax
4 Administration Cash Fund available for investment shall be invested by
5 the state investment officer pursuant to the Nebraska Capital Expansion
6 Act and the Nebraska State Funds Investment Act.

7 **Sec. 163.** Section 77-6841, Revised Statutes Cumulative Supplement,
8 2024, is amended to read:

9 77-6841 (1) The Legislature finds that providing job training is
10 critical to the public purpose of attracting and retaining businesses and
11 that the growth of high-paying jobs in Nebraska is limited by an unmet
12 need for workforce training and infrastructure development. The
13 Legislature further finds that many communities in Nebraska lack the
14 infrastructure, including broadband access, necessary to provide high-
15 paying jobs for residents. The Legislature further finds that workforce
16 training and infrastructure development help businesses and improve the
17 quality of life for workers and communities in Nebraska. Because there is
18 a statewide benefit from workforce training and infrastructure
19 development, the Legislature intends to provide a revolving loan program
20 as a rational means to address these needs.

21 (2) The Department of Economic Development shall establish and
22 administer a revolving loan program for workforce training and
23 infrastructure development expenses to be incurred by applicants for
24 incentives under the Imagine Nebraska Act.

25 (3) The Imagine Nebraska Revolving Loan Fund is hereby created. The
26 fund shall receive money from appropriations from the Legislature,
27 grants, private contributions, repayment of loans, and all other sources.
28 Transfers may be made from the fund to the General Fund at the direction
29 of the Legislature. Any money in the Imagine Nebraska Revolving Loan Fund
30 fund available for investment shall be invested by the state investment
31 officer pursuant to the Nebraska Capital Expansion Act and the Nebraska

1 State Funds Investment Act. It is the intent of the Legislature to
2 transfer five million dollars from the General Fund to the Imagine
3 Nebraska Revolving Loan Fund for fiscal years 2022-23 and 2023-24 for
4 purposes of carrying out the workforce training and infrastructure
5 development revolving loan program pursuant to the Imagine Nebraska Act.
6 It is the intent of the Legislature to appropriate five million dollars
7 for fiscal years 2022-23 and 2023-24 for purposes of carrying out the
8 workforce training and infrastructure development revolving loan program
9 pursuant to the Imagine Nebraska Act.

10 (4) The Department of Economic Development, as part of its
11 comprehensive business development strategy, shall administer the Imagine
12 Nebraska Revolving Loan Fund and may loan funds to applicants under the
13 Imagine Nebraska Act to secure new, high-paying jobs in Nebraska based on
14 the criteria established in sections 77-6842 and 77-6843. Loans made to
15 applicants under the Imagine Nebraska Act and interest on such loans may
16 be repaid using credits earned under the Imagine Nebraska Act. If that
17 occurs, the Department of Revenue shall certify the credit usage to the
18 State Treasurer, who shall, within thirty days, transfer the amount of
19 the credit used from the General Fund to the Imagine Nebraska Revolving
20 Loan Fund.

21 (5) If a taxpayer with an agreement under the Imagine Nebraska Act
22 obtains a loan under this section and fails to attain the required
23 minimum number of new employees, minimum compensation, and minimum
24 required cumulative investment necessary for that taxpayer to earn a
25 credit, the principal and interest of the loan shall be considered an
26 underpayment of tax and may be recovered by the Department of Revenue.

27 (6) Whether repaid using credits or repaid directly by the recipient
28 of the loan, loans made from the Imagine Nebraska Revolving Loan Fund
29 shall be repaid with interest at the rate established in section 45-102.

30 **Sec. 164.** Section 79-810, Reissue Revised Statutes of Nebraska, is
31 amended to read:

1 79-810 (1) Certificates and permits shall be issued by the
2 commissioner upon application on forms prescribed and provided by him or
3 her which shall include the applicant's social security number.

4 (2) Each certificate or permit issued by the commissioner shall
5 indicate the area of authorization to teach, provide special services, or
6 administer and any areas of endorsement for which the holder qualifies.
7 During the term of any certificate or permit issued by the commissioner,
8 additional endorsements may be made on the certificate or permit if the
9 holder submits an application, meets the requirements for issuance of the
10 additional endorsements, and pays a nonrefundable fee as set by the
11 commissioner, not to exceed fifty-five dollars.

12 (3) The department shall make available on a portal on the
13 department's website the option or ability for an individual with a
14 certificate or permit to apply for an endorsement. Such portal shall also
15 include a list of courses that an individual with a certificate or permit
16 may take to add an endorsement to such certificate or permit. The
17 commissioner shall allow an individual with a certificate or permit the
18 following alternative methods of obtaining an endorsement:

19 (a) Taking a subject-specific content examination in designated
20 endorsement areas and indicating such subject as an endorsement on such
21 individual's certificate or permit based solely on passage of the
22 examination; or

23 (b) Completing an approved program of equivalent professional
24 education in a designated endorsement area that is provided by an
25 accredited public school.

26 (4) The Certification Fund is created. Any fee received by the
27 department under sections 79-806 to 79-815 shall be remitted to the State
28 Treasurer for credit to the fund. The fund shall be used by the
29 department in paying the costs of certifying educators pursuant to such
30 sections and to carry out subsection (3) of section 79-808. For issuance
31 of a certificate or permit valid in all schools, the nonrefundable fee

1 shall be set by the commissioner, not to exceed sixty-five dollars.
2 Transfers may be made from the Certification Professional Practices
3 ~~Commission~~ Fund to the Education Future Fund at the direction of the
4 Legislature. ~~The State Treasurer shall transfer any money remaining in~~
5 ~~the Professional Practices Commission Fund on July 19, 2024, to the~~
6 ~~Certification Fund as soon after such date as administratively possible.~~
7 Any money in the Certification Fund available for investment shall be
8 invested by the state investment officer pursuant to the Nebraska Capital
9 Expansion Act and the Nebraska State Funds Investment Act.

10 **Sec. 165.** Section 79-1064, Reissue Revised Statutes of Nebraska, is
11 amended to read:

12 79-1064 The State Department of Education Cash Fund is created.
13 Except as to other revenue the disposition of which is otherwise provided
14 for, all sums of money received by the State Department of Education from
15 the sale of goods and materiel, fees from any training program or
16 services rendered, and any revenue such department may receive from any
17 other source shall be remitted to the State Treasurer for credit to the
18 State Department of Education Cash Fund. The State Treasurer shall
19 disburse such amounts in the fund as are available and considered
20 incident to the administration and operation of the State Department of
21 Education. Money in the State Department of Education Cash Fund may be
22 transferred to the General Fund or the Education Future Fund at the
23 direction of the Legislature. All disbursements for the State Department
24 of Education Cash Fund shall be made upon vouchers issued by the State
25 Department of Education and warrants drawn by the Director of
26 Administrative Services. Any money in the State Department of Education
27 Cash Fund available for investment shall be invested by the state
28 investment officer pursuant to the Nebraska Capital Expansion Act and the
29 Nebraska State Funds Investment Act.

30 **Sec. 166.** Section 79-1119, Reissue Revised Statutes of Nebraska, is
31 amended to read:

1 79-1119 Excess cost means the difference between the total cost of
2 the special education program excluding residential care minus federal
3 ~~medicaid funds received pursuant to section 43-2511 for services to~~
4 ~~school-age children excluding amounts designated as reimbursement for~~
5 ~~costs associated with the implementation and administration of the~~
6 ~~billing system pursuant to section 43-2511 and minus the product of the~~
7 number of students in the special education program multiplied by the
8 adjusted average per pupil cost of the preceding year for the school
9 district of residence of each child.

10 **Sec. 167.** Section 79-1142, Reissue Revised Statutes of Nebraska, is
11 amended to read:

12 79-1142 (1) Level I services refers to services provided to children
13 with disabilities who require an aggregate of not more than three hours
14 per week of special education services and support services and includes
15 all administrative, diagnostic, consultative, and vocational-adjustment
16 counselor services.

17 (2)(a) The total allowable excess cost for special education
18 programs and support services is (i) the excess cost for special
19 education programs plus (ii) the total allowable reimbursable cost for
20 support services minus (iii) federal medicaid funds received pursuant to
21 section 43-2511 for services to school-age children excluding amounts
22 designated pursuant to such section as reimbursement for costs associated
23 with the implementation and administration of the billing system.

24 (b) {2} The total allowable reimbursable cost for support services
25 shall not exceed a percentage, established by the State Board of
26 Education, of the school district's or approved cooperative's total
27 allowable reimbursable cost for all special education programs and
28 support services. The percentage established by the board for support
29 services shall not exceed the difference of ten percent minus the
30 percentage of the appropriations for special education approved by the
31 Legislature set aside for reimbursements for support services pursuant to

1 subsection (5) of this section.

2 ~~(3)(a) (3)~~ Except as provided in subsection (6) of this section, for
3 special education and support services provided in each school fiscal
4 year, the department shall reimburse each school district in the
5 following school fiscal year a pro rata amount ~~eighty percent~~ of the
6 total allowable excess costs for all special education programs and
7 support services as determined by the department pursuant to subdivision
8 (3)(b) of this section. Cooperatives of school districts or educational
9 service units shall also be eligible for reimbursement for cooperative
10 programs pursuant to this section if such cooperatives or educational
11 service units have complied with the reporting and approval requirements
12 of section 79-1155 for cooperative programs which were offered in the
13 preceding school fiscal year.

14 (b) The department shall reimburse the total allowable excess costs
15 for all special education programs and support services from the General
16 Fund and Education Future Fund appropriations approved by the Legislature
17 for special education pursuant to section 79-1145, minus the amounts set
18 aside pursuant to subsection (5) of this section, on a pro rata basis at
19 the maximum rate of reimbursement such appropriations will allow as
20 determined by the department.

21 (4) The department shall make the reimbursement payments ~~(4)(a) The~~
22 ~~payments shall be made by the department~~ to the school district of
23 residence, cooperative of school districts, or educational service unit
24 each school fiscal year in a minimum of seven payments between the fifth
25 and twentieth day of each month beginning in December. Such reimbursement
26 payments may be adjusted as claims are reviewed and finalized ~~Additional~~
27 ~~payments may be made based upon additional valid claims submitted.~~ The
28 State Treasurer shall, between the fifth and twentieth day of each month,
29 notify the Director of Administrative Services of the amount of funds
30 available in the General Fund and the Education Future Fund for payment
31 purposes. The director shall, upon receiving such certification, draw

1 warrants against such funds as appropriated.

2 ~~(b) If the General Fund appropriations for special education~~
3 ~~approved by the Legislature, minus the amounts set aside pursuant to~~
4 ~~subsection (5) of this section, are insufficient to reimburse eighty~~
5 ~~percent of the total allowable excess costs for all special education~~
6 ~~programs and support services for any school fiscal year:~~

7 ~~(i) Such allowable excess costs shall be reimbursed from the General~~
8 ~~Fund appropriations for special education approved by the Legislature,~~
9 ~~minus the amounts set aside pursuant to subsection (5) of this section,~~
10 ~~on a pro rata basis at the maximum rate of reimbursement such~~
11 ~~appropriations will allow as determined by the department; and~~

12 ~~(ii) The remainder of the eighty percent reimbursement of such~~
13 ~~allowable excess costs shall be paid from the Education Future Fund.~~

14 (5) Residential settings described in subdivision (10)(c) of section
15 79-215 shall be reimbursed for the educational services, including
16 special education services and support services, in an amount determined
17 pursuant to the average per pupil cost of the service agency.
18 Reimbursements pursuant to this section shall be made from funds set
19 aside for such purpose within sixty days after receipt of a reimbursement
20 request submitted in the manner required by the department and including
21 any documentation required by the department for educational services
22 that have been provided, except that if there are not any funds available
23 for the remainder of the state fiscal year for such reimbursements, the
24 reimbursement shall occur within thirty days after the beginning of the
25 immediately following state fiscal year. The department may audit any
26 required documentation and subtract any payments made in error from
27 future reimbursements. The department shall set aside separate amounts
28 from the appropriations for special education approved by the Legislature
29 for reimbursements pursuant to this subsection for students receiving
30 special education services and for students receiving support services
31 for each state fiscal year. The amounts set aside for each purpose shall

1 be based on estimates of the reimbursements to be requested during the
2 state fiscal year and shall not be less than the total amount of
3 reimbursements requested in the prior state fiscal year plus any unpaid
4 requests from the prior state fiscal year.

5 (6) For each school district that received a payment pursuant to the
6 Extraordinary Increase in Special Education Expenditures Act in the
7 school fiscal year for which special education expenditures were
8 reimbursed pursuant to subsection (3) of this section, an amount equal to
9 such payment shall be subtracted from the reimbursement calculated
10 pursuant to subsection (3) of this section and such amount shall be
11 transferred to the Education Future Fund.

12 (7) On or before November 15 of each year, the department shall
13 submit to the Governor, the Appropriations Committee of the Legislature,
14 and the Education Committee of the Legislature:

15 (a) The total allowable excess costs for all special education
16 programs and support services for all school districts, cooperatives of
17 school districts, and educational service units; and

18 (b) The total reimbursements requested pursuant to subsection (5) of
19 this section for the most recently completed school fiscal year.

20 **Sec. 168.** Section 79-1145, Reissue Revised Statutes of Nebraska, is
21 amended to read:

22 79-1145 (1) For purposes of this section:

23 (a) Nonreimbursable expenditure means an expenditure included within
24 the total allowable excess cost for all special education programs and
25 support services as submitted to the department on or before the first
26 October 31 following the school fiscal year in which the expenditure
27 occurred that is later determined to be nonreimbursable as a special
28 education program or support services expenditure; and

29 (b) Three-year average nonreimbursable expenditures means the
30 average total nonreimbursable expenditures for all school districts for
31 the most recent three school fiscal years for which such information is

1 available.

2 (2)(a) For each fiscal year, the aggregate amount appropriated from
3 the of General Fund and the Education Future Fund Funds appropriated for
4 special education programs and support services pursuant to sections
5 79-1129, 79-1132, and 79-1144 shall not be less than the amounts required
6 pursuant to section 79-1142 to (i) reimburse residential settings
7 described in subdivision (10)(c) of section 79-215 for educational
8 services and reimburse eighty percent of the total allowable excess costs
9 for all special education programs and support services or (ii) meet
10 federal maintenance of state financial support requirements, whichever is
11 greater exceed the aggregate amount of General Funds appropriated
12 pursuant to such sections for the previous fiscal year, increased by ten
13 percent.

14 (b) The amount required to reimburse eighty percent of the total
15 allowable excess costs for all special education programs and support
16 services shall be calculated by subtracting eighty percent of three-year
17 average nonreimbursable expenditures from eighty percent of the total
18 allowable excess costs for all special education programs and support
19 services as submitted to the department on or before the first October 31
20 following the school fiscal year in which the allowable excess costs
21 occurred.

22 **Sec. 169.** Section 79-2510, Reissue Revised Statutes of Nebraska, is
23 amended to read:

24 79-2510 (1) The Expanded Learning Opportunity Grant Fund is created.
25 The fund shall be administered by the department and shall consist of
26 transfers pursuant to section 79-3501, repayments of grant funds, and
27 interest payments received in the course of administering the Expanded
28 Learning Opportunity Grant Program Act. The fund shall be used to carry
29 out the Expanded Learning Opportunity Grant Program Act. Transfers may be
30 made from the fund to the Education Future Fund at the direction of the
31 Legislature. Any money in the Expanded Learning Opportunity Grant Fund

1 fund available for investment shall be invested by the state investment
2 officer pursuant to the Nebraska Capital Expansion Act and the Nebraska
3 State Funds Investment Act.

4 (2) The State Board of Education, in consultation with the
5 department, may adopt and promulgate rules and regulations to carry out
6 the Expanded Learning Opportunity Grant Program Act.

7 **Sec. 170.** Section 79-3501, Reissue Revised Statutes of Nebraska, is
8 amended to read:

9 79-3501 (1) For fiscal years through fiscal year 2023-24, the money
10 available to be used for education pursuant to subdivision (3)(b) of
11 section 9-812 shall be transferred to the Nebraska Education Improvement
12 Fund.

13 (2) For fiscal years 2024-25 through 2028-29, the money available to
14 be used for education pursuant to subdivision (3)(b) of section 9-812
15 shall be transferred as follows:

16 (a) Eight percent to the Behavioral Training Cash Fund;

17 (b) Two percent to the College Pathway Program Cash Fund;

18 (c) Seven percent to the Community College Gap Assistance Program
19 Fund;

20 (d) Ten percent to the State Department of Education Improvement
21 Grant Fund;

22 (e) Three percent to fund distance education incentives pursuant to
23 section 79-1337;

24 (f) One percent to the Door to College Scholarship Fund;

25 (g) Eight percent to the Excellence in Teaching Cash Fund;

26 (h) One and one-half percent to the Expanded Learning Opportunity
27 Grant Fund;

28 (i) One and one-half percent to the Mental Health Training Cash
29 Fund; and

30 (j) Fifty-eight percent to the Nebraska Opportunity Grant Fund.

31 (3) For fiscal year 2029-30 and each fiscal year thereafter, the

1 money available to be used for education pursuant to subdivision (3)(b)
2 of section 9-812 shall be transferred as the Legislature may direct.

3 (4)(a) The Nebraska Education Improvement Fund is created. The fund
4 shall consist of money transferred pursuant to subsection (1) of this
5 section and any other funds transferred by the Legislature. Transfers may
6 be made from the fund to the Education Future Fund at the direction of
7 the Legislature. The Nebraska Education Improvement Fund fund shall be
8 allocated, after actual and necessary administrative expenses, as
9 provided in this subsection for fiscal years 2016-17 through 2023-24. A
10 portion of each allocation for fiscal year 2023-24 may be retained by the
11 agency to which the allocation is made or the agency administering the
12 fund to which the allocation is made for actual and necessary expenses
13 incurred by such agency for administration, evaluation, and technical
14 assistance related to the purposes of the allocation, except that no
15 amount of the allocation to the Nebraska Opportunity Grant Fund may be
16 used for such purposes.

17 (b) For fiscal years 2017-18 through 2023-24, an amount equal to ten
18 percent of the revenue received by the Nebraska Education Improvement
19 Fund in the prior fiscal year shall be retained in the fund at all times
20 plus any interest earned during the current fiscal year. The balance of
21 the fund on July 26, 2024, less three percent of the money received for
22 the fourth quarter of fiscal year 2023-24, shall be transferred to the
23 Behavioral Training Cash Fund.

24 (c) For fiscal year 2023-24, the Nebraska Education Improvement Fund
25 shall be allocated as follows:

26 (i) One percent of the allocated funds to the Expanded Learning
27 Opportunity Grant Fund to carry out the Expanded Learning Opportunity
28 Grant Program Act;

29 (ii) Seventeen percent of the allocated funds to the State
30 Department of Education Improvement Grant Fund to be used for competitive
31 innovation grants pursuant to section 79-1054;

1 (iii) Nine percent of the allocated funds to the Community College
2 Gap Assistance Program Fund to carry out the community college gap
3 assistance program;

4 (iv) Eight percent of the allocated funds to the Excellence in
5 Teaching Cash Fund to carry out the Excellence in Teaching Act;

6 (v) Sixty-two percent of the allocated funds to the Nebraska
7 Opportunity Grant Fund to carry out the Nebraska Opportunity Grant Act in
8 conjunction with appropriations from the General Fund; and

9 (vi) Three percent of the allocated funds to fund distance education
10 incentives pursuant to section 79-1337.

11 (d) For fiscal year 2029-30 and each fiscal year thereafter, the
12 Nebraska Education Improvement Fund shall be allocated as the Legislature
13 may direct.

14 (e) Any money in the fund available for investment shall be invested
15 by the state investment officer pursuant to the Nebraska Capital
16 Expansion Act and the Nebraska State Funds Investment Act.

17 (5) A portion of each transfer pursuant to subdivisions (2)(c), (e),
18 (f), (g), (h), and (i) of this section may be retained by the agency
19 administering the fund to which such transfer is made for actual and
20 necessary expenses incurred by such agency for administration,
21 evaluation, and technical assistance related to the purposes of the
22 transfer.

23 (6)(a) On or before September 20, 2022, and on or before each
24 September 20 thereafter, (i) any department or agency receiving a
25 transfer or acting as the administrator for a fund receiving a transfer
26 pursuant to subsection (2) or (4) of this section, (ii) any recipient or
27 subsequent recipient of money from any such fund, and (iii) any service
28 contractor responsible for managing any portion of any such fund or any
29 money disbursed from any such fund on behalf of any entity shall prepare
30 and submit an annual report to the Auditor of Public Accounts in a manner
31 prescribed by the auditor for the immediately preceding July 1 through

1 June 30 fiscal year detailing information regarding the use of such fund
2 or such money.

3 (b) The Auditor of Public Accounts shall annually compile a summary
4 of the annual reports received pursuant to subdivision (6)(a) of this
5 section, any audits related to transfers pursuant to subsection (2) or
6 (4) of this section conducted by the Auditor of Public Accounts, and any
7 findings or recommendations related to such transfers into a consolidated
8 annual report and shall submit such consolidated annual report
9 electronically to the Legislature on or before January 1, 2023, and on or
10 before each January 1 thereafter.

11 (c) For purposes of this subsection, recipient, subsequent
12 recipient, or service contractor means a nonprofit entity that expends
13 funds transferred pursuant to subsection (2) or (4) of this section to
14 carry out a state program or function, but does not include an individual
15 who is a direct beneficiary of such a program or function.

16 (7) On or before December 31, 2027, the Education Committee of the
17 Legislature shall electronically submit recommendations to the Clerk of
18 the Legislature regarding how the money used for education from the State
19 Lottery Operation Trust Fund should be allocated to best advance the
20 educational priorities of the state for the five-year period beginning
21 with fiscal year 2029-30.

22 **Sec. 171.** Section 81-179, Reissue Revised Statutes of Nebraska, is
23 amended to read:

24 81-179 (1) There is hereby created under the control of the
25 Governor, for allocation to building renewal projects of the various
26 agencies, a fund to be known as the Building Renewal Allocation Fund. The
27 fund shall contain the revenue from the special privilege tax as provided
28 in section 77-2602 and such other money as is appropriated by the
29 Legislature. Such appropriation is declared to consist of building
30 renewal funds which shall be kept separate and distinct from the program
31 continuation funds and project construction funds. Transfers may be made

1 from the fund to the General Fund at the direction of the Legislature.

2 (2) Separate subfunds, subprograms, projects, or accounts shall be
3 established to separately account for any expenditures on state buildings
4 or facilities to comply with the federal Americans with Disabilities Act
5 of 1990. A minimal amount of the funds contained in the subfunds,
6 subprograms, projects, or accounts may be used for planning and
7 evaluation of buildings and facilities.

8 (3) The budget division of the Department of Administrative Services
9 may administratively transfer funds to appropriate accounting entities to
10 correctly account for the operating expenditures. A separate fund, cash
11 fund, project, or other account may be administratively established for
12 such purpose.

13 (4) Any money in the Building Renewal Allocation Fund fund available
14 for investment shall be invested by the state investment officer pursuant
15 to the Nebraska Capital Expansion Act and the Nebraska State Funds
16 Investment Act. Beginning October 1, 2024, any investment earnings from
17 investment of money in the fund shall be credited to the General Fund.

18 ~~(5) The State Treasurer shall transfer seven hundred eighty-three~~
19 ~~thousand six hundred sixty-seven dollars from the Building Renewal~~
20 ~~Allocation Fund to the General Fund on or after June 15, 2018, but before~~
21 ~~June 30, 2018, on such date as directed by the budget administrator of~~
22 ~~the budget division of the Department of Administrative Services.~~

23 ~~(6) The State Treasurer shall transfer two hundred thousand dollars~~
24 ~~from the Building Renewal Allocation Fund to the General Fund on or after~~
25 ~~June 15, 2019, but before June 30, 2019, on such date as directed by the~~
26 ~~budget administrator of the budget division of the Department of~~
27 ~~Administrative Services.~~

28 ~~(7) The State Treasurer shall transfer one million seven hundred~~
29 ~~sixteen thousand three hundred thirty-three dollars from the Building~~
30 ~~Renewal Allocation Fund to the Accounting Division Cash Fund on July 1,~~
31 ~~2017, or as soon thereafter as administratively possible.~~

1 ~~(8) The State Treasurer shall transfer two million three hundred~~
2 ~~thousand dollars from the Building Renewal Allocation Fund to the~~
3 ~~Accounting Division Cash Fund on July 1, 2018, or as soon thereafter as~~
4 ~~administratively possible.~~

5 **Sec. 172.** Section 81-302, Reissue Revised Statutes of Nebraska, is
6 amended to read:

7 81-302 The Department of Banking and Finance Settlement Cash Fund is
8 created. The fund shall be administered by the Department of Banking and
9 Finance. The fund shall consist of money received by the state in
10 settlements resulting from regulatory or judicial resolution of
11 financial, securities, or consumer issues in which the department is
12 designated as a recipient and any investment income earned on the fund.
13 The Department of Administrative Services may for accounting purposes
14 create subfunds of the fund to segregate awards or allocations received
15 pursuant to different orders or settlements. The fund may be used by the
16 Department of Banking and Finance for any allowable legal purposes as
17 determined by the Director of Banking and Finance. Transfers may be made
18 from the fund to the General Fund at the direction of the Legislature.
19 Any money in the Department of Banking and Finance Settlement Cash Fund
20 fund available for investment shall be invested by the state investment
21 officer pursuant to the Nebraska Capital Expansion Act and the Nebraska
22 State Funds Investment Act.

23 **Sec. 173.** Section 81-407, Reissue Revised Statutes of Nebraska, is
24 amended to read:

25 81-407 The Workforce Development Program Cash Fund is hereby
26 created. The fund shall consist of transfers authorized by the
27 Legislature. The Department of Labor shall administer the fund to provide
28 workforce development grants. Transfers may be made from the fund to the
29 General Fund or the Nebraska Opportunity Grant Fund at the direction of
30 the Legislature. Any money in the Workforce Development Program Cash Fund
31 fund available for investment shall be invested by the state investment

1 officer pursuant to the Nebraska Capital Expansion Act and the Nebraska
2 State Funds Investment Act.

3 **Sec. 174.** Section 81-8,239.02, Reissue Revised Statutes of Nebraska,
4 is amended to read:

5 81-8,239.02 The following separate permanent revolving funds are
6 established in the state treasury for use under the Risk Management
7 Program according to the purposes for which each fund is established:

8 (1) The State Insurance Fund is hereby created for the purpose of
9 purchasing insurance to cover property, fidelity, and liability risks of
10 the state and workers' compensation claims against the state and other
11 risks to which the state or its agencies, officials, or employees are
12 exposed and for paying related expenses, including the costs of
13 administering the Risk Management Program. The fund may receive deposits
14 from assessments against state agencies to provide insurance coverage as
15 directed by the Risk Manager. The Risk Manager may retain in the fund
16 sufficient money to pay for any deductibles, self-insured retentions, or
17 copayments as may be required by such insurance policies and Risk
18 Management Program expenses. Transfers may be made from the fund to the
19 General Fund at the direction of the Legislature;

20 (2) The State Self-Insured Property Fund is hereby created for the
21 purpose of replacing, repairing, or rebuilding state property which has
22 incurred damage or is suffering other loss not fully covered by insurance
23 and for paying related expenses. The fund may receive deposits from
24 assessments against state agencies to provide property coverage as
25 directed by the Risk Manager. The Risk Manager may assess state agencies
26 to provide self-insured property coverage;

27 (3) The State Self-Insured Indemnification Fund is hereby created
28 for the purpose of paying indemnification claims under section
29 81-8,239.05. Indemnification claims shall include payments for awards,
30 settlements, and associated costs, including appeal bonds and reasonable
31 costs and attorney's fees associated with a required appearance by agency

1 legal counsel or other legal counsel hired, with prior approval of the
2 Attorney General, to represent the agency, official, or employee before
3 any tribunal. The fund may receive deposits from assessments against
4 state agencies to pay for the costs associated with providing and
5 supporting indemnification claims. The creation of this fund shall not be
6 interpreted as expanding the liability exposure of the state or its
7 agencies, officials, or employees; and

8 (4)(a) The State Self-Insured Liability Fund is hereby created for
9 the purpose of paying compensable liability and fidelity claims against
10 the state or its agencies, officials, or employees which are not fully
11 covered by insurance and for which there is insufficient agency funding
12 and for which a legislative appropriation is made under section
13 81-8,239.11.

14 (b) The fund may be used to pay claims against the state or its
15 agencies, officials, or employees for which there is a specific provision
16 of law for the resolution of such claims but which are not otherwise
17 payable from the State Insurance Fund, State Self-Insured Property Fund,
18 State Self-Insured Indemnification Fund, Workers' Compensation Claims
19 Revolving Fund, or Tort Claims Fund. Such claims shall include payments
20 for awards, settlements, and associated costs, including appeal bonds and
21 reasonable costs and attorney's fees associated with a required
22 appearance by agency legal counsel or other legal counsel hired, with
23 prior approval of the Attorney General, to represent the agency,
24 official, or employee before any tribunal.

25 (c) A claim for reasonable costs and attorney's fees described in
26 subdivision (b) of this subsection shall be paid from the State Self-
27 Insured Liability Fund if such claim results from the inability of the
28 Attorney General to represent an agency, official, or employee due to a
29 conflict of interest. A conflict of interest shall not be deemed to exist
30 when the Attorney General is a party to such claim or represents a party
31 to such claim.

1 (d) The creation of this fund shall not be interpreted as expanding
2 the liability exposure of the state or its agencies, officials, or
3 employees.

4 (e) The Risk Manager shall report electronically all claims and
5 judgments paid from the State Self-Insured Liability Fund to the Clerk of
6 the Legislature annually. The report shall include the name of the
7 claimant, the amount claimed and paid, and a brief description of the
8 claim, including any agency, program, and activity under which the claim
9 arose. Any member of the Legislature may receive an electronic copy of
10 the report by making a request to the Risk Manager.

11 **Sec. 175.** Section 81-1210.04, Reissue Revised Statutes of Nebraska,
12 is amended to read:

13 81-1210.04 (1) The Intern Nebraska Cash Fund is created. The fund
14 shall be used to carry out sections 81-1210.01 to 81-1210.03. The fund
15 shall consist of money transferred to the fund by the Legislature and
16 money donated as gifts, bequests, or other contributions from public or
17 private entities. Transfers may be made from the fund to the General Fund
18 at the direction of the Legislature. Any money in the Intern Nebraska
19 Cash Fund fund available for investment shall be invested by the state
20 investment officer pursuant to the Nebraska Capital Expansion Act and the
21 Nebraska State Funds Investment Act.

22 (2) The Department of Economic Development, or any entity with which
23 the department contracts for such purpose, may use up to five percent of
24 any appropriation to carry out sections 81-1210.01 to 81-1210.03 for
25 administrative services.

26 **Sec. 176.** Section 81-1211, Reissue Revised Statutes of Nebraska, is
27 amended to read:

28 81-1211 The Lead-Based Paint Hazard Control Cash Fund is created in
29 the Department of Economic Development. The fund shall receive transfers
30 from the Affordable Housing Trust Fund as authorized by the Legislature.
31 Except as otherwise provided in this section, the The department shall

1 use the entirety of the fund to award a grant to a city of the
2 metropolitan class to carry out lead-based paint hazard control on owner-
3 occupied properties, contingent upon formal notification by the United
4 States Department of Housing and Urban Development that it intends to
5 award a grant to a city of the metropolitan class to carry out the
6 federal Residential Lead-Based Paint Hazard Reduction Act of 1992, 42
7 U.S.C. 4852, as such section existed on January 1, 2015. No more than
8 fifteen percent of the grant proceeds may be used for administrative
9 expenses. It is the intent of the Legislature that any grant awarded from
10 the Lead-Based Paint Hazard Control Cash Fund shall be applied to the
11 congressional district grant allocations as established under section
12 58-708. Transfers may be made from the fund to the General Fund at the
13 direction of the Legislature. Any money in the Lead-Based Paint Hazard
14 Control Cash Fund ~~fund~~ available for investment shall be invested by the
15 state investment officer pursuant to the Nebraska Capital Expansion Act
16 and the Nebraska State Funds Investment Act.

17 **Sec. 177.** Section 81-1213.02, Reissue Revised Statutes of Nebraska,
18 is amended to read:

19 81-1213.02 The Economic Development Cash Fund is created. The
20 Department of Economic Development shall administer the fund to provide a
21 grant to a community college serving a city of the metropolitan class to
22 partner with a four-year public university serving a city of the
23 metropolitan class to offer microcredentials to support education
24 expansion, curricula development, and staff hires to meet demand for
25 microchip fabrication and microelectronics manufacturing in the state in
26 conjunction with the Creating Helpful Incentives to Produce
27 Semiconductors (CHIPS) for America Act, Public Law 116-283. The fund
28 shall consist of money transferred by the Legislature and gifts, grants,
29 or bequests from any source, including money remitted to the fund from
30 any other federal, state, public, and private sources. Transfers may be
31 made from the fund to the General Fund at the direction of the

1 Legislature. Any money in the Economic Development Cash Fund fund
2 available for investment shall be invested by the state investment
3 officer pursuant to the Nebraska Capital Expansion Act and the Nebraska
4 State Funds Investment Act.

5 **Sec. 178.** Section 81-1213.05, Reissue Revised Statutes of Nebraska,
6 is amended to read:

7 81-1213.05 The Youth Outdoor Education Innovation Fund is created.
8 The fund shall consist of transfers made by the Legislature and any
9 gifts, grants, bequests, donations, or money remitted pursuant to section
10 81-1213.04 for credit to the fund. The Department of Economic Development
11 shall administer the fund for the purposes described in section
12 81-1213.04. Transfers may be made from the fund to the General Fund at
13 the direction of the Legislature. Any money in the Youth Outdoor
14 Education Innovation Fund fund available for investment shall be invested
15 by the state investment officer pursuant to the Nebraska Capital
16 Expansion Act and the Nebraska State Funds Investment Act. Investment
17 earnings from investment of money in the fund shall be credited to the
18 fund.

19 **Sec. 179.** Section 81-1216, Reissue Revised Statutes of Nebraska, is
20 amended to read:

21 81-1216 The Customized Job Training Cash Fund is created. Funds in
22 the Customized Job Training Cash Fund shall be used for (1) general
23 administrative costs of awarding job training reimbursement grants under
24 the Customized Job Training Act, as such act existed prior to the
25 operative date of this section, and (2) job training reimbursement
26 grants. Transfers may be made from the fund to the General Fund at the
27 direction of the Legislature. Any money in the Customized Job Training
28 Cash Fund fund available for investment shall be invested by the state
29 investment officer pursuant to the Nebraska Capital Expansion Act and the
30 Nebraska State Funds Investment Act.

31 **Sec. 180.** Section 81-12,174, Reissue Revised Statutes of Nebraska,

1 is amended to read:

2 81-12,174 ~~(1)~~ Investment means ~~the amount paid by the applicant for:~~

3 ~~(a) Funding, including private dollars, public dollars, matching~~
4 ~~funding, and any other funding, used for:~~

5 ~~(i) Improvements to real property that are (A) owned by the~~
6 ~~applicant or will be owned by the applicant upon project completion, (B)~~
7 ~~located at the qualified location, and (C) used to carry out the project;~~
8 ~~or~~

9 ~~(ii) Equipment that is located at the qualified location and used to~~
10 ~~carry out the project; or~~

11 ~~(b) Other amounts necessary to carry out the project.~~

12 ~~(2) Investment includes funding used to make improvements to real~~
13 ~~property or for equipment or other amounts necessary to carry out the~~
14 ~~project prior to the date of application.~~

15 ~~(1) Real property that is (a) constructed after the date of~~
16 ~~application, (b) owned by the applicant, (c) located at the qualified~~
17 ~~location, and (d) used to carry out the project; or~~

18 ~~(2) Equipment that is (a) purchased after the date of application,~~
19 ~~(b) owned by the applicant, (c) located at the qualified location, and~~
20 ~~(d) used to carry out the project.~~

21 **Sec. 181.** Section 81-12,176, Reissue Revised Statutes of Nebraska,
22 is amended to read:

23 81-12,176 (1) Private dollars means dollars invested in the project
24 or donated to the applicant specifically for the project by any
25 combination of one or more of the following:

26 (a) An individual;

27 (b) An organization that is exempt from income tax under section
28 501(c) of the Internal Revenue Code; or

29 (c) Any nongovernmental organization.

30 (2) Private dollars does not include any direct or indirect funding
31 from any federal, state, or local government.

1 **Sec. 182.** Section 81-12,177, Reissue Revised Statutes of Nebraska,
2 is amended to read:

3 81-12,177 Project means an investment ~~by the applicant~~ of at least
4 one billion six hundred million dollars at one qualified location by the
5 end of the transformational period for academic medical, research,
6 education, and training purposes ~~which is made to carry out the~~
7 ~~requirements for the qualified location to be included in the program~~
8 ~~described in Title VII, Subtitle C, section 740 of Public Law 116-92.~~

9 **Sec. 183.** Section 81-12,178, Reissue Revised Statutes of Nebraska,
10 is amended to read:

11 81-12,178 Qualified location means any parcel of real property, or
12 contiguous or adjacent parcels of real property, within the State of
13 Nebraska that is or are owned by the applicant, and such other parcels
14 ~~owned by the applicant~~ that are necessary to support the applicant's
15 project at such parcel or parcels. ~~The~~ ~~Except to the extent required for~~
16 ~~a project to be included in the program described in Title VII, Subtitle~~
17 ~~C, section 740 of Public Law 116-92, the award made for a qualified~~
18 location may not be used for athletic or recreational purposes, except
19 that a qualified location may contain space, totaling less than ten
20 percent of the facility square footage at the project, that may be used
21 for food service or for exercise or recreational purposes as is commonly
22 used for the health and well-being of employees, students, and patients.

23 **Sec. 184.** Section 81-12,182, Reissue Revised Statutes of Nebraska,
24 is amended to read:

25 81-12,182 (1) In order to be eligible to receive the matching funds
26 allowed in the Nebraska Transformational Projects Act, the applicant
27 shall file an application with the director, on a form developed by the
28 director, requesting an agreement.

29 (2) The application shall:

30 (a) Identify the project, including the qualified location of such
31 project ~~, and state that the applicant is pursuing a partnership with the~~

1 ~~federal government pursuant to Title VII, Subtitle C, section 740 of~~
2 ~~Public Law 116-92 for the project;~~

3 (b) State the estimated, projected amount of total new investment in
4 ~~at~~ the project, which shall not be less than one billion six hundred
5 million dollars, including the estimated, projected amount of private
6 dollars, public dollars, and matching funds, and other investments;

7 (c) Include an independent assessment of the economic impact to
8 Nebraska from the project and its construction, which shall be performed
9 by a professional economist or economics firm which is not in the regular
10 employ of the applicant. The assessment must show, to the reasonable
11 satisfaction of the director, an economic impact to Nebraska of at least
12 two billion seven hundred million dollars during the planning and
13 construction period and at least four billion six hundred million dollars
14 during the ten-year period beginning either when construction is
15 commenced or when the application is approved;

16 (d) Include approval of the project and of submission of the
17 application by the governing body of the applicant. Approval of the
18 project may be ~~subject to other federal, state, and local government~~
19 ~~approvals needed to complete the project and~~ subject to obtaining the
20 funding, financing, and donations needed for the project;

21 (e) State the E-Verify number or numbers that will be used by the
22 applicant for employees at the qualified location as provided by the
23 United States Citizenship and Immigration Services; and

24 (f) Contain a nonrefundable application fee of twenty-five thousand
25 dollars. The fee shall be remitted to the State Treasurer for credit to
26 the Nebraska Transformational Project Fund.

27 (3) An application must be complete to establish the date of the
28 application. An application shall be considered complete once it contains
29 the items listed in subsection (2) of this section.

30 (4) Once satisfied that the application is complete and that the
31 applicant is eligible to receive the matching funds allowed in the

1 Nebraska Transformational Projects Act, the director shall approve the
2 application.

3 (5) There shall be no new applications filed under this section
4 after January 31, 2026 ~~December 31, 2025~~. Any complete application filed
5 on or before January 31, 2026 ~~December 31, 2025~~, shall be considered by
6 the director and approved if the location and applicant qualify for
7 approval. Agreements may be executed with regard to any complete
8 application filed on or before January 31, 2026 ~~December 31, 2025~~.

9 **Sec. 185.** Section 81-12,183, Reissue Revised Statutes of Nebraska,
10 is amended to read:

11 81-12,183 (1) Within ninety days after approval of the application,
12 the director shall prepare and deliver a written agreement to the
13 applicant for the applicant's signature. The applicant and the director,
14 on behalf of the State of Nebraska, shall enter into such written
15 agreement. Under the agreement, the applicant shall agree to undertake
16 the project and report all investment for ~~at~~ the project to the director
17 annually. The director, on behalf of the State of Nebraska, shall agree
18 to allow the applicant to receive the matching funds allowed in the
19 Nebraska Transformational Projects Act, subject to appropriation of such
20 funds by the Legislature. The application, and all supporting
21 documentation, to the extent approved, shall be considered a part of the
22 agreement. The agreement shall state:

23 (a) The qualified location;

24 (b) The type of documentation the applicant will need to document
25 its investment and receipt of private dollars under the act;

26 (c) The date the application was complete;

27 (d) A requirement that the applicant be and will stay registered for
28 the E-Verify Program provided by the United States Citizenship and
29 Immigration Services for the duration of the project;

30 (e) A requirement that, after the completion of the application, the
31 applicant update the director, within sixty days after the occurrence of

1 any of the following events:

2 (i) Execution of an agreement for construction of real property at
3 the project;

4 (ii) Local approval for construction of real property at the
5 project;

6 (iii) A binding commitment for financing of the project by a private
7 lender, to the extent applicable;

8 (iv) Commencement of construction of real property at the project;
9 and

10 (v) The issuance of a certificate of occupancy for real property at
11 the project;

12 (f) A requirement that the applicant provide any information needed
13 by the director to perform his or her responsibilities under the Nebraska
14 Transformational Projects Act, in the manner specified by the director;

15 (g) A requirement that the applicant provide an annually updated
16 timetable showing the private dollars donated and received and the
17 investment for ~~at~~ the project, in the manner specified by the director;
18 and

19 (h) A requirement that the applicant update the director annually,
20 with its timetable or in the manner specified by the director, on any
21 changes in plans or circumstances which it reasonably expects will affect
22 the investment ~~or expected donations~~ for the project.

23 (2) The agreement shall state that any ~~Any~~ failure by the applicant
24 to ~~timely~~ provide timely the updates or information required by the
25 director or the act may result in the loss of the right to receive
26 matching funds or, at the discretion of the director, result in the
27 deferral of matching fund disbursements until such updates and
28 information have been provided to the director by the applicant.

29 (3) The agreement shall state that the ~~The~~ applicant shall agree to
30 provide documentation to the director validating the receipt of private
31 dollars received throughout the continuation period but is not required

1 to disclose the names of any donors of private dollars.

2 (4) An agreement under the Nebraska Transformational Projects Act
3 shall have a duration of no more than fifteen years after the date of
4 application, consisting of up to the ten years of the transformational
5 period followed by the five-year continuation period, except that such
6 agreement shall remain effective until all matching fund payments have
7 been received as provided for under the act.

8 (5) An agreement under the Nebraska Transformational Projects Act
9 must be approved by the governing body of the applicant to be valid.

10 **Sec. 186.** Section 81-12,184, Reissue Revised Statutes of Nebraska,
11 is amended to read:

12 81-12,184 The following transactions or activities shall not create
13 investment under the Nebraska Transformational Projects Act except as
14 specifically allowed by this section:

15 (1) The renegotiation of any private donor commitment in existence
16 before the date of application and not originally intended for the
17 project, except to the extent of additional donation commitments for the
18 project;

19 (2) The purchase of any property which was previously owned by the
20 applicant or a related entity. The first purchase by either the applicant
21 or a related entity shall be treated as investment if the item was first
22 placed in service in the state after the date of the application;

23 (3) The renegotiation of any agreement in existence on the date of
24 application and not originally intended for the project which does not
25 materially change any of the material terms of the agreement shall be
26 presumed to be a transaction entered into for the purpose of facilitating
27 benefits under the act and shall not be allowed in the meeting of the
28 required investment level under the act; and

29 (4) Any purchase of property from a related entity, except that the
30 applicant will be considered to have made investment under the act to the
31 extent the related entity would have been considered to have made

1 investment on the purchase of the property if the related entity was
2 considered the applicant.

3 **Sec. 187.** Section 81-12,185, Reissue Revised Statutes of Nebraska,
4 is amended to read:

5 81-12,185 (1) Subject to section 81-12,188, an applicant shall ~~7~~
6 ~~upon the applicant's project being selected for the program established~~
7 ~~under Title VII, Subtitle C, section 740 of Public Law 116-92 and the~~
8 ~~receipt of one billion federal dollars,~~ be entitled to receive ~~7~~ matching
9 funds from the State of Nebraska ~~7~~ equal to fifteen percent of the total
10 investment dollars expended on the project, up to fifty million dollars
11 each year or as allowed in section 81-12,189, and not to exceed three
12 hundred million dollars as matching funds for the three hundred million
13 dollars of private dollars received by the applicant by the end of the
14 continuation period.

15 (2) Subject to section 81-12,188, the state shall pay the available
16 matching funds to the applicant on an annual basis.

17 **Sec. 188.** Section 81-12,186, Reissue Revised Statutes of Nebraska,
18 is amended to read:

19 81-12,186 (1) The right to matching funds prescribed in section
20 81-12,185 shall be established by filing the forms required by the
21 director. The matching funds may only be used by the applicant to make
22 investments for at the project or to pay off debt financing for such
23 investments. Matching funds, ~~and private dollars, public dollars, and all~~
24 other investment in the project shall be counted towards the attainment
25 of the one-billion-six-hundred-million-dollar investment requirement.

26 (2) Interest at the rate specified in section 45-104.02, as such
27 rate may from time to time be adjusted, shall be due by the applicant on
28 any repayment of matching funds.

29 (3) All interpretations of the Nebraska Transformational Projects
30 Act shall be made by the director.

31 (4) An audit of a project shall be made by the director to the

1 extent and in the manner determined by the director. The director may
2 recover any matching funds which were erroneously allowed by issuing a
3 repayment determination within the later of three years from the date the
4 matching funds were paid or three years after the end of the continuation
5 period.

6 (5) Any determination by the director that the applicant does not
7 qualify, that a location is not a qualified location, that a project does
8 not qualify, that an investment ~~a private-dollar donation~~ does not
9 qualify, or that matching funds must be repaid may be protested by the
10 applicant to the director within sixty days after the mailing to the
11 applicant of the written notice of the proposed determination by the
12 director. If the notice of proposed determination is not protested in
13 writing by the applicant within the sixty-day period, the proposed
14 determination is a final determination. If the notice is protested, the
15 director, after a formal hearing by the director or by an independent
16 hearing officer appointed by the director, if requested by the applicant
17 in such protest, shall issue a written order resolving such protest.

18 **Sec. 189.** Section 81-12,187, Reissue Revised Statutes of Nebraska,
19 is amended to read:

20 81-12,187 (1) The project applicant must receive ~~make~~ an investment
21 of one billion six hundred million dollars ~~at the project, of which at~~
22 ~~least one billion dollars shall come from federal funding,~~ before the end
23 of the transformational period. If the project investment applicant fails
24 to reach such threshold, all of the matching funds paid to the applicant
25 under the Nebraska Transformational Projects Act shall be repaid by the
26 applicant to the director, and the applicant shall be entitled to no
27 matching funds for the project.

28 (2) The project applicant must maintain the required level of
29 investment for the entire continuation period. If the project applicant
30 fails to maintain the required level of investment for the entire
31 continuation period, all of the matching funds paid to the applicant

1 under the act shall be repaid by the applicant to the director, and the
2 applicant shall be entitled to no matching funds for the project.

3 ~~(3) If the applicant fails to receive, before the end of the~~
4 ~~continuation period, three hundred million dollars of donations of~~
5 ~~private dollars to be used for the project, then all matching funds paid~~
6 ~~to the applicant under the act shall be repaid by the applicant to the~~
7 ~~director.~~

8 ~~(3) (4)~~ The repayment required by this section shall not occur if
9 (a) the failure to receive a donation, or achieve or maintain the
10 required level of investment, was caused by an act of God or a national
11 emergency or (b) the state does not fully fund the matching funds as
12 qualified pursuant to section 81-12,185.

13 **Sec. 190.** Section 81-12,189, Reissue Revised Statutes of Nebraska,
14 is amended to read:

15 81-12,189 If the applicant cannot be paid in full in any given
16 fiscal year, then the matching funds shall be paid in later years until
17 fully funded. If, based upon total investment expended, the applicant is
18 not entitled to receive the maximum of fifty million dollars in matching
19 funds in any given year, the balance of matching funds shall be carried
20 forward and available for distribution in future years as provided in
21 section 81-12,185.

22 **Sec. 191.** Section 81-12,191, Reissue Revised Statutes of Nebraska,
23 is amended to read:

24 81-12,191 (1) No later than October 1 following the approval of the
25 application ,—2024, and no later than October 1 of each year thereafter
26 until the end of the transformational period, the director shall submit
27 electronically an annual report for the previous fiscal year to the
28 Legislature. The report shall be on a fiscal year, accrual basis that
29 satisfies the requirements set by the Governmental Accounting Standards
30 Board. The director shall, on or before December 15 following the
31 approval of the application ,—2024, and on or before December 15 of each

1 year thereafter, appear at a joint hearing of the Appropriations
2 Committee of the Legislature and the Revenue Committee of the Legislature
3 and present the report. Any supplemental information requested by three
4 or more committee members shall be presented within thirty days after the
5 request.

6 (2) The report shall state (a) the payment of matching funds made by
7 the State of Nebraska, (b) the expected payments of matching funds still
8 to be made by the State of Nebraska, and (c) the investments ~~investment~~
9 made in the project ~~by the applicant~~.

10 (3) The report shall provide an explanation of the audit and review
11 processes of the Department of Economic Development in approving and
12 rejecting the provision of matching funds and in enforcing matching funds
13 repayment.

14 (4) No information shall be provided in the report or in
15 supplemental information that is protected by state or federal
16 confidentiality laws. The identity of private donors shall not be
17 included in the report.

18 **Sec. 192.** Section 81-12,193, Reissue Revised Statutes of Nebraska,
19 is amended to read:

20 81-12,193 (1) The Nebraska Transformational Project Fund is hereby
21 created. The fund shall receive money from application fees paid under
22 the Nebraska Transformational Projects Act and from transfers authorized
23 by appropriations ~~from~~ the Legislature, grants, private contributions,
24 repayments of matching funds, and all other sources. Any money in the
25 fund available for investment shall be invested by the state investment
26 officer pursuant to the Nebraska Capital Expansion Act and the Nebraska
27 State Funds Investment Act.

28 (2) It is the intent of the Legislature that the State Treasurer
29 shall transfer an amount not to exceed three hundred million dollars to
30 the Nebraska Transformational Project Fund. Such transfers shall only
31 occur after the director has received sufficient documentation of

1 ~~investment in the project applicant has been selected for participation~~
2 ~~in the program described in Title VII, Subtitle C, section 740 of Public~~
3 ~~Law 116-92 and commitments totaling one billion three hundred million~~
4 ~~dollars in total investment, including only federal dollars and private~~
5 ~~donations, have been secured.~~ In no case shall any transfer occur before
6 fiscal year 2025-26. Distributions shall only be made from the fund to
7 the applicant each year in amounts equal to fifteen percent of the
8 investment expended for the project, up to fifty million dollars each
9 year as allowed in section 81-12,189. For each year in which fifteen
10 percent of investment expended exceeds the annual state limit of fifty
11 million dollars, the excess investment amounts shall be credited to the
12 following year's matching eligibility total ~~the amount of private dollars~~
13 ~~received by the applicant for the project.~~

14 (3) Any money remaining in the fund after all obligations have been
15 met shall be transferred to the General Fund.

16 **Sec. 193.** Section 81-12,224, Reissue Revised Statutes of Nebraska,
17 is amended to read:

18 81-12,224 The Shovel-Ready Capital Recovery and Investment Fund is
19 created. The fund shall consist of transfers authorized by the
20 Legislature and any gifts, grants, or bequests from any source, including
21 federal, state, public, and private sources. The fund shall be
22 administered by the department and shall be used to make grants under the
23 Shovel-Ready Capital Recovery and Investment Act. Transfers may be made
24 from the fund to the General Fund at the direction of the Legislature.
25 Any money in the Shovel-Ready Capital Recovery and Investment Fund fund
26 available for investment shall be invested by the state investment
27 officer pursuant to the Nebraska Capital Expansion Act and the Nebraska
28 State Funds Investment Act. ~~Any Beginning October 1, 2024, any investment~~
29 earnings from investment of money in the fund shall be credited to the
30 General Fund.

31 **Sec. 194.** Section 81-12,238, Reissue Revised Statutes of Nebraska,

1 is amended to read:

2 81-12,238 Sections 81-12,238 to 81-12,243 ~~81-12,244~~ shall be known
3 and may be cited as the Economic Recovery Act.

4 **Sec. 195.** Section 81-12,243, Reissue Revised Statutes of Nebraska,
5 is amended to read:

6 81-12,243 (1) The Economic Recovery Contingency Fund is created. The
7 fund shall consist of transfers by the Legislature to carry out the
8 Economic Recovery Act. Transfers may be made from the Economic Recovery
9 Contingency Fund to the General Fund, the State Park Cash Revolving Fund,
10 or the Museum Construction and Maintenance Fund at the direction of the
11 Legislature. Any money in the Economic Recovery Contingency Fund fund
12 available for investment shall be invested by the state investment
13 officer pursuant to the Nebraska Capital Expansion Act and the Nebraska
14 State Funds Investment Act. Investment earnings on and after July 1,
15 2023, and prior to July 1, 2025, shall be credited to the fund. Beginning
16 July 1, 2025, any investment earnings from investment of money in the
17 fund shall be credited to the General Fund.

18 (2) The Department of Economic Development may review the projects
19 listed in the coordination plan and the appendices by the Economic
20 Recovery Special Committee of the Legislature dated January 10, 2023, and
21 shall prioritize the use of the fund on projects listed in the
22 coordination plan followed by the projects in the appendices.

23 ~~(3) The State Treasurer shall transfer seven hundred fifty thousand~~
24 ~~dollars from the Economic Recovery Contingency Fund to the Museum~~
25 ~~Construction and Maintenance Fund on or after July 1, 2024, but before~~
26 ~~December 31, 2024, on such dates and in such amounts as directed by the~~
27 ~~budget administrator of the budget division of the Department of~~
28 ~~Administrative Services. The State Treasurer shall transfer fifteen~~
29 ~~million dollars from the Economic Recovery Contingency Fund to the Museum~~
30 ~~Construction and Maintenance Fund on or after July 1, 2025, but before~~
31 ~~December 31, 2025, on such dates and in such amounts as directed by the~~

1 ~~budget administrator of the budget division of the Department of~~
2 ~~Administrative Services.~~

3 ~~(4) The State Treasurer shall transfer thirty million dollars from~~
4 ~~the Economic Recovery Contingency Fund to the Inland Port Authority Fund~~
5 ~~no later than five business days after April 17, 2024, for the purpose of~~
6 ~~creating and operating an innovation district by an inland port authority~~
7 ~~and for any other purpose authorized under the Municipal Inland Port~~
8 ~~Authority Act.~~

9 (3) ~~(5)~~ The State Treasurer shall transfer any unobligated funds
10 remaining in the Economic Recovery Contingency Fund on July 31, 2026, to
11 the Inland Port Authority Fund. Any cash fund estimates for
12 administrative costs related to the Economic Recovery Act provided by the
13 Department of Economic Development in a budget request report pursuant to
14 section 81-132 shall be considered an obligation of the Economic Recovery
15 Contingency Fund. Any transfer of money from the Economic Recovery
16 Contingency Fund authorized by the Legislature and scheduled to occur
17 after July 31, 2026, shall be considered an obligation of the Economic
18 Recovery Contingency Fund.

19 ~~(6) The State Treasurer shall transfer seven million dollars from~~
20 ~~the Economic Recovery Contingency Fund to the Museum Construction and~~
21 ~~Maintenance Fund on or after January 1, 2026, but before June 30, 2026,~~
22 ~~on such dates and in such amounts as directed by the budget administrator~~
23 ~~of the budget division of the Department of Administrative Services.~~

24 **Sec. 196.** Section 81-12,245, Reissue Revised Statutes of Nebraska,
25 is amended to read:

26 81-12,245 (1) The Department of Economic Development shall use any
27 funds received from the federal Coronavirus Capital Projects Fund under
28 the federal American Rescue Plan Act of 2021 as follows:

29 (a) No more than thirty-five million dollars to eligible projects
30 that are located within a congressional district which contains a city of
31 the metropolitan class. Within a city of the metropolitan class, grants

1 shall be given to multipurpose community facilities;

2 (b) No less than forty million dollars to eligible projects that are
3 located within a congressional district which contains a city of the
4 primary class;

5 (c) No less than forty million dollars to eligible projects that are
6 located within a congressional district which does not contain a city of
7 the metropolitan class or a city of the primary class. Grants under this
8 subdivision shall be awarded to eligible projects in cities of the second
9 class and villages; and

10 (d) No more than five million dollars of such federal funds for the
11 administration by the department of funds received from the federal
12 Coronavirus Capital Projects Fund under the federal American Rescue Plan
13 Act of 2021.

14 ~~(2) Any funds received from the federal Coronavirus Capital Projects~~
15 ~~Fund under the federal American Rescue Plan Act of 2021 utilized for~~
16 ~~eligible broadband infrastructure projects shall be administered in a~~
17 ~~manner consistent with the Nebraska Broadband Bridge Act, except that the~~
18 ~~matching funds requirement in section 86-1304 shall not apply to such~~
19 ~~federal funding for broadband projects.~~

20 (2) ~~(3)~~ The department shall, beginning July 1, 2022, through July
21 15, 2022, allow a qualified public or private entity to apply for a grant
22 using funds received from the federal Coronavirus Capital Projects Fund
23 under the federal American Rescue Plan Act of 2021. The department may
24 open additional grant application periods as needed until all funds are
25 allocated.

26 (3) ~~(4)~~ Grants under subdivision (1)(a) of this section shall be
27 restricted to eligible projects located within or adjacent to one or more
28 qualified census tracts or economic redevelopment areas as defined in
29 section 81-12,153 in a city of the metropolitan class. Priority for
30 grants under subdivision (1)(a) of this section shall be given to a city
31 of the metropolitan class in partnership with a nonprofit organization

1 for eligible projects for the rehabilitation or expansion of existing
2 multipurpose community facilities.

3 **Sec. 197.** Section 81-1329, Reissue Revised Statutes of Nebraska, is
4 amended to read:

5 81-1329 The Community College State Dependents Fund is created. The
6 fund shall be used to reimburse tuition expenses for dependents of
7 Nebraska state employees enrolled in one of the state's six community
8 colleges. The Department of Administrative Services shall administer the
9 fund through the benefits administration program. The fund shall consist
10 of transfers authorized by the Legislature and any gifts, grants, or
11 bequests for such purposes from any source, including federal, state,
12 public, and private sources. Transfers may be made from the fund to the
13 General Fund at the direction of the Legislature. Any money in the
14 Community College State Dependents Fund ~~fund~~ available for investment
15 shall be invested by the state investment officer pursuant to the
16 Nebraska Capital Expansion Act and the Nebraska State Funds Investment
17 Act.

18 **Sec. 198.** Section 81-1558, Reissue Revised Statutes of Nebraska, is
19 amended to read:

20 81-1558 There is hereby created within the state treasury a fund to
21 be known as the Nebraska Litter Reduction and Recycling Fund. The
22 proceeds of the fee imposed by sections 81-1559 to 81-1560.02, money
23 received by the department as gifts, donations, or contributions toward
24 the goals stated in section 81-1535, and money received by the department
25 for nonprofit activities concerning litter reduction and recycling,
26 including, but not limited to, honoraria, literature furnished by the
27 department, and funds realized as reimbursement for expenses in
28 conducting educational forums, shall be remitted to the State Treasurer
29 for credit to such fund to be used for the administration and enforcement
30 of the Nebraska Litter Reduction and Recycling Act. Transfers may be made
31 from the fund to the General Fund at the direction of the Legislature.

1 Any money in the Nebraska Litter Reduction and Recycling Fund available
2 for investment shall be invested by the state investment officer pursuant
3 to the Nebraska Capital Expansion Act and the Nebraska State Funds
4 Investment Act. Beginning October 1, 2024, any investment earnings from
5 investment of money in the fund shall be credited to the General Fund.

6 **Sec. 199.** Section 81-15,174, Reissue Revised Statutes of Nebraska,
7 is amended to read:

8 81-15,174 The Nebraska Environmental Trust Fund is created. The fund
9 shall be maintained in the state accounting system as a cash fund. Except
10 as otherwise provided in this section, the fund shall be used to carry
11 out the purposes of the Nebraska Environmental Trust Act, including the
12 payment of administrative costs. Money in the fund shall include proceeds
13 credited pursuant to section 9-812 and proceeds designated by the board
14 pursuant to section 81-15,173. Transfers may be made from the Nebraska
15 Environmental Trust Fund to the Nebraska Soil and Water Conservation
16 Fund, the Water Resources Cash Fund, or the Water Sustainability Fund at
17 the direction of the Legislature, and any money so transferred shall be
18 expended in accordance with section 81-15,168. Any money in the fund
19 available for investment shall be invested by the state investment
20 officer pursuant to the Nebraska Capital Expansion Act and the Nebraska
21 State Funds Investment Act. Beginning October 1, 2024, any investment
22 earnings from investment of money in the fund shall be credited to the
23 General Fund.

24 **Sec. 200.** Section 81-15,300, Reissue Revised Statutes of Nebraska,
25 is amended to read:

26 81-15,300 There is hereby created the Engineering Plan Review Cash
27 Fund which shall be used to pay the expenses of the Department of
28 Environment and Energy related to engineering reviews of plans and
29 specifications, including those under subsection (3) of section 81-15,268
30 and subsection (2) of section 81-15,282. Transfers may be made from the
31 fund to the General Fund at the direction of the Legislature. Any money

1 in the Engineering Plan Review Cash Fund fund available for investment
2 shall be invested by the state investment officer pursuant to the
3 Nebraska Capital Expansion Act and the Nebraska State Funds Investment
4 Act. ~~The State Treasurer shall transfer any money in the Health and Human~~
5 ~~Services Cash Fund pursuant to subsection (3) of section 81-15,268 and~~
6 ~~subsection (2) of section 81-15,282, as such sections existed prior to~~
7 ~~July 1, 2021, to the Engineering Plan Review Cash Fund on July 1, 2021.~~

8 **Sec. 201.** Section 81-2004.07, Reissue Revised Statutes of Nebraska,
9 is amended to read:

10 81-2004.07 The Nebraska State Patrol Vehicle Replacement Cash Fund
11 is created. The Superintendent of Law Enforcement and Public Safety of
12 the Nebraska State Patrol shall administer the fund. The fund shall be
13 used to purchase motor vehicles for the Nebraska State Patrol. Transfers
14 may be made from the fund to the General Fund at the direction of the
15 Legislature. Any money in the Nebraska State Patrol Vehicle Replacement
16 Cash Fund fund available for investment shall be invested by the state
17 investment officer pursuant to the Nebraska Capital Expansion Act and the
18 Nebraska State Funds Investment Act.

19 **Sec. 202.** Section 81-2004.08, Reissue Revised Statutes of Nebraska,
20 is amended to read:

21 81-2004.08 (1) The Nebraska Public Safety Communication System Cash
22 Fund is created. The fund shall be established within the Nebraska State
23 Patrol and administered by the Superintendent of Law Enforcement and
24 Public Safety. The fund shall consist of all revenue credited pursuant to
25 law, including any fund transfers authorized by the Legislature.

26 (2) The fund shall only be used to pay the patrol's direct costs
27 related to administering, operating, and maintaining the Nebraska Public
28 Safety Communication System, except that (a) any unobligated money in the
29 fund may first be used to reduce the patrol's General Fund costs to
30 operate the Nebraska Public Safety Communication System, and if
31 additional unobligated money in the fund exists, the Legislature may

1 transfer money from the fund to the State Fire Marshal and the Game and
2 Parks Commission to reduce the General Fund costs to operate the Nebraska
3 Public Safety Communication System, and (b) transfers may be made from
4 the fund to the General Fund at the direction of the Legislature . For
5 ~~fiscal year 2013-14, transfers may be made from the fund to the Nebraska~~
6 ~~Capital Construction Fund at the direction of the Legislature to support~~
7 ~~capital projects related to Nebraska State Patrol law enforcement~~
8 efforts. Any money in the Nebraska Public Safety Communication System
9 Cash Fund available for investment shall be invested by the state
10 investment officer pursuant to the Nebraska Capital Expansion Act and the
11 Nebraska State Funds Investment Act.

12 **Sec. 203.** Section 82-139, Reissue Revised Statutes of Nebraska, is
13 amended to read:

14 82-139 The Support Nebraska History Cash Fund is created. The fund
15 shall consist of money credited to the fund under section 60-3,256 and
16 any other gifts, bequests, grants, or other contributions or donations to
17 the fund from public or private entities. The Nebraska State Historical
18 Society shall administer and distribute the Support Nebraska History Cash
19 Fund. The fund shall be expended to promote the history of Nebraska on
20 the Internet, to support history education for children in Nebraska, and
21 for costs directly related to the administration of the fund. Transfers
22 may be made from the fund to the General Fund at the direction of the
23 Legislature. Any money in the Support Nebraska History Cash Fund fund
24 available for investment shall be invested by the state investment
25 officer pursuant to the Nebraska Capital Expansion Act and the Nebraska
26 State Funds Investment Act.

27 **Sec. 204.** Section 83-973, Reissue Revised Statutes of Nebraska, is
28 amended to read:

29 83-973 The Prison Overcrowding Contingency Fund is created. The
30 State Treasurer shall transfer fifteen million dollars from the General
31 Fund to the Prison Overcrowding Contingency Fund on or before July 15,

1 2021, on such date as directed by the budget administrator of the budget
2 division of the Department of Administrative Services. It is the intent
3 of the Legislature that these funds remain in the Prison Overcrowding
4 Contingency Fund until sufficient details are provided to the Legislature
5 regarding plans to reduce prison overcrowding, except that (1) the fund
6 may be used for purposes of a study of inmate classification within the
7 Department of Correctional Services and (2) transfers may be made to the
8 General Fund or the Vocational and Life Skills Programming Fund at the
9 direction of the Legislature. Any money in the Prison Overcrowding
10 Contingency Fund available for investment shall be invested by the state
11 investment officer pursuant to the Nebraska Capital Expansion Act and the
12 Nebraska State Funds Investment Act.

13 **Sec. 205.** Section 84-612, Reissue Revised Statutes of Nebraska, is
14 amended to read:

15 84-612 (1) There is hereby created within the state treasury a fund
16 known as the Cash Reserve Fund which shall be under the direction of the
17 State Treasurer. The fund shall only be used pursuant to this section.

18 (2) The State Treasurer shall transfer funds from the Cash Reserve
19 Fund to the General Fund upon certification by the Director of
20 Administrative Services that the current cash balance in the General Fund
21 is inadequate to meet current obligations. Such certification shall
22 include the dollar amount to be transferred. Any transfers made pursuant
23 to this subsection shall be reversed upon notification by the Director of
24 Administrative Services that sufficient funds are available.

25 (3) In addition to receiving transfers from other funds, the Cash
26 Reserve Fund shall receive federal funds received by the State of
27 Nebraska for undesignated general government purposes, federal revenue
28 sharing, or general fiscal relief of the state.

29 ~~(4) The State Treasurer shall transfer fifteen million eight hundred~~
30 ~~forty-one thousand dollars from the Governor's Emergency Cash Fund to the~~
31 ~~Cash Reserve Fund on or before June 30, 2024, on such dates and in such~~

1 ~~amounts as directed by the budget administrator of the budget division of~~
2 ~~the Department of Administrative Services.~~

3 ~~(5) The State Treasurer shall transfer one hundred sixty-six million~~
4 ~~six hundred seventy-three thousand five hundred eighty dollars from the~~
5 ~~Cash Reserve Fund to the Nebraska Capital Construction Fund on or after~~
6 ~~July 1, 2023, but before June 30, 2024, on such dates and in such amounts~~
7 ~~as directed by the budget administrator of the budget division of the~~
8 ~~Department of Administrative Services.~~

9 ~~(4)~~ (6) No funds shall be transferred from the Cash Reserve Fund to
10 fulfill the obligations created under the Nebraska Property Tax Incentive
11 Act unless the balance in the Cash Reserve Fund after such transfer will
12 be at least equal to five hundred million dollars.

13 ~~(5)~~ (7) The State Treasurer shall transfer ten million dollars from
14 the Cash Reserve Fund to the School Safety and Security Fund as soon as
15 administratively possible after September 2, 2023, on such dates and in
16 such amounts as directed by the budget administrator of the budget
17 division of the Department of Administrative Services.

18 ~~(8) The State Treasurer shall transfer three million dollars from~~
19 ~~the Cash Reserve Fund to the Risk Loss Trust on or before June 30, 2024,~~
20 ~~on such dates and in such amounts as directed by the budget administrator~~
21 ~~of the budget division of the Department of Administrative Services.~~

22 ~~(9) The State Treasurer shall transfer eleven million three hundred~~
23 ~~twenty thousand dollars from the Cash Reserve Fund to the Health and~~
24 ~~Human Services Cash Fund on or after July 1, 2023, but on or before June~~
25 ~~30, 2024, on such dates and in such amounts as directed by the budget~~
26 ~~administrator of the budget division of the Department of Administrative~~
27 ~~Services.~~

28 ~~(10) The State Treasurer shall transfer five hundred seventy-four~~
29 ~~million five hundred thousand dollars from the Cash Reserve Fund to the~~
30 ~~Perkins County Canal Project Fund on or before June 30, 2024, on such~~
31 ~~dates and in such amounts as directed by the budget administrator of the~~

1 ~~budget division of the Department of Administrative Services.~~

2 ~~(11) The State Treasurer shall transfer one million one hundred~~
3 ~~fifteen thousand dollars from the Cash Reserve Fund to the Public Safety~~
4 ~~Cash Fund on or after July 1, 2023, but before June 30, 2024, on such~~
5 ~~dates and in such amounts as directed by the budget administrator of the~~
6 ~~budget division of the Department of Administrative Services.~~

7 ~~(12) The State Treasurer shall transfer five million dollars from~~
8 ~~the Cash Reserve Fund to the Nebraska Public Safety Communication System~~
9 ~~Revolving Fund on or after July 1, 2023, but before June 30, 2024, on~~
10 ~~such dates and in such amounts as directed by the budget administrator of~~
11 ~~the budget division of the Department of Administrative Services.~~

12 ~~(6) (13) The State Treasurer shall transfer two million four hundred~~
13 ~~twenty-five thousand dollars from the Cash Reserve Fund to the Nebraska~~
14 ~~Public Safety Communication System Revolving Fund on or after July 1,~~
15 ~~2024, but before June 30, 2025, on such dates and in such amounts as~~
16 ~~directed by the budget administrator of the budget division of the~~
17 ~~Department of Administrative Services.~~

18 ~~(14) The State Treasurer shall transfer seventy million dollars from~~
19 ~~the Cash Reserve Fund to the Shovel-Ready Capital Recovery and Investment~~
20 ~~Fund on or after July 1, 2023, but before June 30, 2024, on such dates~~
21 ~~and in such amounts as directed by the budget administrator of the budget~~
22 ~~division of the Department of Administrative Services.~~

23 ~~(15) The State Treasurer shall transfer two million dollars from the~~
24 ~~Cash Reserve Fund to the Site and Building Development Fund on or after~~
25 ~~July 1, 2023, but before June 30, 2024, on such dates and in such amounts~~
26 ~~as directed by the budget administrator of the budget division of the~~
27 ~~Department of Administrative Services.~~

28 ~~(16) The State Treasurer shall transfer twenty million dollars from~~
29 ~~the Cash Reserve Fund to the Economic Development Cash Fund on or after~~
30 ~~July 1, 2023, but before June 30, 2024, on such dates and in such amounts~~
31 ~~as directed by the budget administrator of the budget division of the~~

1 ~~Department of Administrative Services.~~

2 ~~(17) The State Treasurer shall transfer two hundred forty million~~
3 ~~dollars from the Cash Reserve Fund to the Economic Recovery Contingency~~
4 ~~Fund on or after July 1, 2023, but before June 30, 2024, on such dates~~
5 ~~and in such amounts as directed by the budget administrator of the budget~~
6 ~~division of the Department of Administrative Services.~~

7 ~~(18) The State Treasurer shall transfer ten million dollars from the~~
8 ~~Cash Reserve Fund to the Critical Infrastructure Facilities Cash Fund on~~
9 ~~or after July 1, 2023, but before June 30, 2024, on such dates and in~~
10 ~~such amounts as directed by the budget administrator of the budget~~
11 ~~division of the Department of Administrative Services.~~

12 ~~(19) The State Treasurer shall transfer four hundred forty million~~
13 ~~dollars from the General Fund to the Cash Reserve Fund on or after July~~
14 ~~1, 2023, but before June 30, 2024, on such dates and in such amounts as~~
15 ~~directed by the budget administrator of the budget division of the~~
16 ~~Department of Administrative Services.~~

17 ~~(7) (20)~~ The State Treasurer shall transfer four million dollars
18 from the Cash Reserve Fund to the General Fund on or after July 1, 2024,
19 but before June 30, 2025, on such dates and in such amounts as directed
20 by the budget administrator of the budget division of the Department of
21 Administrative Services.

22 ~~(8) (21)~~ The State Treasurer shall transfer twenty-nine million four
23 hundred fifty-eight thousand eight hundred dollars from the Cash Reserve
24 Fund to the Nebraska Capital Construction Fund on or after July 1, 2024,
25 but before June 30, 2025, on such dates and in such amounts as directed
26 by the budget administrator of the budget division of the Department of
27 Administrative Services.

28 ~~(22) The State Treasurer shall transfer two million five hundred~~
29 ~~thousand dollars from the Cash Reserve Fund to the Materiel Division~~
30 ~~Revolving Fund on or after July 1, 2023, but before June 30, 2024, on~~
31 ~~such dates and in such amounts as directed by the budget administrator of~~

1 ~~the budget division of the Department of Administrative Services.~~

2 ~~(23) The State Treasurer shall transfer ten million dollars from the~~
3 ~~Cash Reserve Fund to the Youth Outdoor Education Innovation Fund on or~~
4 ~~after July 1, 2023, but before June 30, 2024, on such dates and in such~~
5 ~~amounts as directed by the budget administrator of the budget division of~~
6 ~~the Department of Administrative Services.~~

7 ~~(24) The State Treasurer shall transfer twenty-eight million dollars~~
8 ~~from the Jobs and Economic Development Initiative Fund to the Cash~~
9 ~~Reserve Fund on or before June 30, 2024, on such dates and in such~~
10 ~~amounts as directed by the budget administrator of the budget division of~~
11 ~~the Department of Administrative Services.~~

12 ~~(25) The State Treasurer shall transfer five million dollars from~~
13 ~~the Cash Reserve Fund to the State Insurance Fund on or before July 10,~~
14 ~~2024, on such dates and in such amounts as directed by the budget~~
15 ~~administrator of the budget division of the Department of Administrative~~
16 ~~Services.~~

17 (9) ~~(26)~~ The State Treasurer shall transfer three million five
18 hundred thousand dollars from the Cash Reserve Fund to the Health and
19 Human Services Cash Fund on or after July 1, 2024, but on or before June
20 30, 2025, on such dates and in such amounts as directed by the budget
21 administrator of the budget division of the Department of Administrative
22 Services.

23 (10) ~~(27)~~ The State Treasurer shall transfer three million two
24 hundred fifty thousand dollars from the Cash Reserve Fund to the State
25 Insurance Fund as soon as possible after April 2, 2024, on such dates and
26 in such amounts as directed by the budget administrator of the budget
27 division of the Department of Administrative Services.

28 ~~(28) The State Treasurer shall transfer five million dollars from~~
29 ~~the Cash Reserve Fund to the Municipality Infrastructure Aid Fund on or~~
30 ~~after July 1, 2024, but before July 15, 2024, on such dates and in such~~
31 ~~amounts as directed by the budget administrator of the budget division of~~

1 ~~the Department of Administrative Services.~~

2 ~~(11) (29)~~ The State Treasurer shall transfer twenty-five million
3 dollars from the Cash Reserve Fund to the Governor's Emergency Cash Fund
4 on or before June 30, 2025, on such dates and in such amounts as directed
5 by the budget administrator of the budget division of the Department of
6 Administrative Services.

7 ~~(12) (30)~~ The State Treasurer shall transfer ten million dollars
8 from the Cash Reserve Fund to the Governor's Emergency Cash Fund on or
9 after July 1, 2025, but before June 30, 2026, on such dates and in such
10 amounts as directed by the budget administrator of the budget division of
11 the Department of Administrative Services.

12 (13) The State Treasurer shall transfer forty-five million eight
13 hundred ninety-seven thousand dollars from the Cash Reserve Fund to the
14 Nebraska Capital Construction Fund on or before June 30, 2026, on such
15 dates and in such amounts as directed by the budget administrator of the
16 budget division of the Department of Administrative Services.

17 (14) The State Treasurer shall transfer one hundred thousand dollars
18 from the Cash Reserve Fund to the Self-Insured Liability Fund on or
19 before June 30, 2025, on such dates and in such amounts as directed by
20 the budget administrator of the budget division of the Department of
21 Administrative Services.

22 (15) It is the intent of the Legislature to transfer two hundred
23 million dollars from the Cash Reserve Fund to the Transformational
24 Project Fund in increments necessary to fund the distributions authorized
25 in section 81-12,193, beginning in fiscal year 2027-28 and continuing
26 each fiscal year until such distribution requirements are met.

27 (16) The State Treasurer shall transfer one hundred forty-seven
28 million dollars from the Cash Reserve Fund to the General Fund on or
29 after July 1, 2026, but before June 30, 2027, on such dates and in such
30 amounts as directed by the budget administrator of the budget division of
31 the Department of Administrative Services.

1 ~~(31) It is the intent of the Legislature to transfer two hundred~~
2 ~~million dollars from the Cash Reserve Fund to the General Fund on or~~
3 ~~after July 1, 2026, but before June 30, 2027, if the balance of the Cash~~
4 ~~Reserve Fund on July 1, 2026, after accounting for the transfers in this~~
5 ~~section, does not fall below sixteen percent of the amount appropriated,~~
6 ~~excluding encumbered and certified reappropriations, from the General~~
7 ~~Fund for fiscal year 2026-27.~~

8 **Sec. 206.** Section 84-622, Reissue Revised Statutes of Nebraska, is
9 amended to read:

10 84-622 The State Treasurer shall transfer:

11 (1) To the Economic Recovery Contingency Fund by October 1, 2024,
12 and on or before June 30 of each year through June 30, 2025 ~~2026~~, on such
13 dates and in such amounts as directed by the budget administrator of the
14 budget division of the Department of Administrative Services, (a) the
15 first thirteen million dollars of any interest earned on or after July 1,
16 2024, and on or before June 30, 2026, on federal funds allocated to the
17 State of Nebraska from the federal Coronavirus State Fiscal Recovery Fund
18 pursuant to the federal American Rescue Plan Act of 2021, 42 U.S.C. 802,
19 as amended, (b) the first twelve million dollars of any interest earned
20 on or after July 1, 2024, and on or before June 30, 2025 ~~2026~~, from the
21 investment of money in the Perkins County Canal Project Fund pursuant to
22 section 61-305, and (c) the first five million dollars of any interest
23 earned on or after July 1, 2024, and on or before June 30, 2025 ~~2026~~,
24 from the investment of money in the Nebraska Capital Construction Fund
25 from transfers credited to such fund that are designated for the
26 construction of a new state prison pursuant to section 72-1001; and

27 ~~(2) To the Museum Construction and Maintenance Fund on or before~~
28 ~~June 30 of each year through June 30, 2026, on such dates and in such~~
29 ~~amounts as directed by the budget administrator of the budget division of~~
30 ~~the Department of Administrative Services, the next seven million dollars~~
31 ~~of any interest earned after the first twelve million dollars of interest~~

1 ~~earned on or after July 1, 2024, and on or before June 30, 2026, from the~~
2 ~~investment of money in the Perkins County Canal Project Fund pursuant to~~
3 ~~section 61-305; and~~

4 (2) (3) To the Inland Port Authority Fund on or before June 30 of
5 each year through June 30, 2025 ~~2026~~, on such dates and in such amounts
6 as directed by the budget administrator of the budget division of the
7 Department of Administrative Services, (a) any interest earned after the
8 first thirteen million dollars of interest earned on or after July 1,
9 2024, and on or before June 30, 2026, on federal funds allocated to the
10 State of Nebraska from the federal Coronavirus State Fiscal Recovery Fund
11 pursuant to the federal American Rescue Plan Act of 2021, 42 U.S.C. 802,
12 as amended, (b) any interest earned after the first nineteen million
13 dollars of interest earned on or after July 1, 2024, and on or before
14 June 30, 2025 ~~2026~~, from the investment of money in the Perkins County
15 Canal Project Fund pursuant to section 61-305, and (c) any interest
16 earned after the first five million dollars of interest earned on or
17 after July 1, 2024, and on or before June 30, 2025 ~~2026~~, from the
18 investment of money in the Nebraska Capital Construction Fund from
19 transfers credited to such fund that are designated for the construction
20 of a new state prison pursuant to section 72-1001.

21 **Sec. 207.** Section 85-1643, Reissue Revised Statutes of Nebraska, is
22 amended to read:

23 85-1643 (1) The Private Postsecondary Career Schools Cash Fund is
24 created. All fees collected pursuant to the Private Postsecondary Career
25 School Act shall be remitted to the State Treasurer for credit to the
26 fund. The fund shall be used only for the purpose of administering the
27 act, except that transfers may be made from the fund to the Education
28 Future Fund at the direction of the Legislature. No fees shall be subject
29 to refund.

30 (2) Except as provided in subsection (4) of this section, fees
31 collected pursuant to the act shall be the following:

1 (a) Initial application for authorization to operate, two hundred
2 dollars plus twenty dollars per program of study offered;

3 (b) Renewal application for authorization to operate, one hundred
4 dollars plus twenty dollars per program of study offered, except that the
5 board may establish a variable fee schedule based upon the prior school
6 year's gross tuition revenue as provided by the school pursuant to
7 section 85-1656;

8 (c) Approval to operate a branch facility, one hundred dollars;

9 (d) Late submission of application, fifty dollars;

10 (e) Initial agent's permit, fifty dollars;

11 (f) Agent's permit renewal, twenty dollars;

12 (g) Accreditation or reaccreditation, one hundred dollars;

13 (h) Initial authorization to award an associate degree, one hundred
14 dollars;

15 (i) Significant program change, fifty dollars;

16 (j) Change of name or location, twenty-five dollars; and

17 (k) Additional new program, one hundred dollars.

18 (3) Fees for out-of-state schools may include, but shall not exceed
19 the following:

20 (a) Certificate of approval to recruit, five hundred dollars
21 annually;

22 (b) Initial agent's permit, one hundred dollars; and

23 (c) Agent's permit renewal, forty dollars.

24 (4)(a) The board shall consult with the advisory council established
25 pursuant to section 85-1607 regarding any increase in fees under the act.
26 Beginning with fiscal year 2006-07 and each year thereafter, the board in
27 consultation with the advisory council shall establish fees sufficient to
28 cover the total cost of administration, except that such fees shall not
29 exceed one hundred ten percent of the previous year's total cost. Such
30 fees shall be set out in the rules and regulations adopted and
31 promulgated by the board.

1 (b) Total cost of administration shall be determined by an annual
2 audit of:

3 (i) Salaries and benefits or portions thereof for those department
4 employees who administer the act;

5 (ii) Operating costs such as rent, utilities, and supplies;

6 (iii) Capital costs such as office equipment, computer hardware, and
7 computer software;

8 (iv) Costs for travel by employees of the department, including car
9 rental, gas, and mileage charges; and

10 (v) Other reasonable and necessary costs as determined by the board.

11 **Sec. 208.** Section 85-1654, Reissue Revised Statutes of Nebraska, is
12 amended to read:

13 85-1654 The Tuition Recovery Cash Fund is hereby established. The
14 fund shall be a cash fund used to receive assessments imposed under
15 section 85-1656 and to pay claims authorized under section 85-1657.
16 Transfers may be made from the fund to the Education Future Fund at the
17 direction of the Legislature. Any money in the Tuition Recovery Cash Fund
18 ~~fund~~ available for investment shall be invested by the state investment
19 officer pursuant to the Nebraska Capital Expansion Act and the Nebraska
20 State Funds Investment Act. Any interest earned by the fund shall accrue
21 to the fund.

22 **Sec. 209.** Section 85-2009, Reissue Revised Statutes of Nebraska, is
23 amended to read:

24 85-2009 (1) The Community College Gap Assistance Program Fund is
25 created. The fund shall be under the direction of the committee and shall
26 be administered by the Coordinating Commission for Postsecondary
27 Education. The fund shall consist of money received pursuant to section
28 79-3501, any other money received by the state in the form of grants or
29 gifts from nonfederal sources, such other amounts as may be transferred
30 or otherwise accrue to the fund, and any investment income earned on the
31 fund. The fund shall be used to carry out the community college gap

1 assistance program pursuant to the Community College Gap Assistance
2 Program Act. Transfers may be made from the fund to the Education Future
3 Fund at the direction of the Legislature. Any money in the Community
4 College Gap Assistance Program Fund fund available for investment shall
5 be invested by the state investment officer pursuant to the Nebraska
6 Capital Expansion Act and the Nebraska State Funds Investment Act.
7 Beginning October 1, 2024, any investment earnings from investment of
8 money in the fund shall be credited to the General Fund.

9 (2) In addition to community college gap assistance awarded to
10 students, money in the Community College Gap Assistance Program Fund may
11 also be used by the committee:

12 (a) To establish application and funding procedures; and

13 (b) To assist other eligible institutions as specified in contracts
14 entered into pursuant to subsection (4) of section 85-2010 in defraying
15 the costs of direct staff support services, including, but not limited
16 to, marketing, outreach, applications, interviews, and assessments
17 related to the community college gap assistance program.

18 (3) Each community college may use up to ten percent of any money
19 received from the fund to defray the costs of direct staff support
20 services, including, but not limited to, marketing, outreach,
21 applications, interviews, and assessments.

22 **Sec. 210.** Section 86-324, Reissue Revised Statutes of Nebraska, is
23 amended to read:

24 86-324 (1) The Nebraska Telecommunications Universal Service Fund is
25 hereby created. The fund shall provide the assistance necessary to make
26 universal access to telecommunications services available to all persons
27 in the state consistent with the policies set forth in the Nebraska
28 Telecommunications Universal Service Fund Act. Only eligible
29 telecommunications companies designated by the commission shall be
30 eligible to receive support to serve high-cost areas from the fund. A
31 telecommunications company that receives such support shall use that

1 support only for the provision, maintenance, and upgrading of facilities
2 and services for which the support is intended. Any such support should
3 be explicit and sufficient to achieve the purpose of the act.

4 (2) Notwithstanding the provisions of section 86-124, in addition to
5 other provisions of the act, and to the extent not prohibited by federal
6 law, the commission:

7 (a) Shall have authority and power to subject eligible
8 telecommunications companies to service quality, customer service, and
9 billing regulations. Such regulations shall apply only to the extent of
10 any telecommunications services or offerings made by an eligible
11 telecommunications company which are eligible for support by the fund.
12 The commission shall be reimbursed from the fund for all costs related to
13 drafting, implementing, and enforcing the regulations and any other
14 services provided on behalf of customers pursuant to this subdivision;

15 (b) Shall have authority and power to issue orders carrying out its
16 responsibilities and to review the compliance of any eligible
17 telecommunications company receiving support for continued compliance
18 with any such orders or regulations adopted pursuant to the act;

19 (c) May withhold all or a portion of the funds to be distributed
20 from any telecommunications company failing to continue compliance with
21 the commission's orders or regulations;

22 (d) Shall withhold support distributed from the fund from any
23 telecommunications company using or providing any communications
24 equipment or service deemed to pose a threat to national security
25 identified on the Covered List developed pursuant to 47 C.F.R. 1.50002,
26 as such regulation existed on January 1, 2023, and published by the
27 Public Safety and Homeland Security Bureau of the Federal Communications
28 Commission pursuant to the federal Secure and Trusted Communications
29 Networks Act of 2019, 47 U.S.C. 1601 et seq., as such act existed on
30 January 1, 2023, and the rules adopted pursuant to such act by the
31 Federal Communications Commission on November 11, 2022, in its Report and

1 Order FCC 22-84. Any telecommunications company that removes,
2 discontinues, or replaces any communications equipment or service
3 identified on the Covered List described in this subdivision in
4 compliance with federal law shall not be required to obtain any
5 additional permits from any state agency or political subdivision in the
6 removal, discontinuance, or replacement of such communications equipment
7 or service as long as the state agency or political subdivision is
8 properly notified of the necessary replacements and the replacement of
9 any communications equipment is similar to the existing communications
10 equipment;

11 (e) Shall require every telecommunications company to contribute to
12 any universal service mechanism established by the commission pursuant to
13 state law. The commission shall require, as reasonably necessary, an
14 annual audit of any telecommunications company to be performed by a
15 third-party certified public accountant to insure the billing,
16 collection, and remittance of a surcharge for universal service. The
17 costs of any audit required pursuant to this subdivision shall be paid by
18 the telecommunications company being audited;

19 (f) Shall require an audit of information provided by a
20 telecommunications company to be performed by a third-party certified
21 public accountant for purposes of calculating universal service fund
22 payments to such telecommunications company. The costs of any audit
23 required pursuant to this subdivision shall be paid by the
24 telecommunications company being audited; and

25 (g) May administratively fine pursuant to section 75-156 any person
26 who violates the Nebraska Telecommunications Universal Service Fund Act.

27 (3) Any money in the fund available for investment shall be invested
28 by the state investment officer pursuant to the Nebraska Capital
29 Expansion Act and the Nebraska State Funds Investment Act.

30 (4)(a) Transfers may be made from earnings on the Nebraska
31 Telecommunications Universal Service Fund to the 211 Cash Fund or the

1 General Fund at the direction of the Legislature.

2 (b) The State Treasurer shall transfer one million two hundred
3 seventy-five thousand dollars on July 1, 2023, from the earnings on the
4 Nebraska Telecommunications Universal Service Fund to the 211 Cash Fund.
5 The State Treasurer shall transfer one million four hundred fifty-five
6 thousand dollars on July 1, 2024, from the earnings on the Nebraska
7 Telecommunications Universal Service Fund to the 211 Cash Fund.

8 ~~(5) Until (c) Beginning October 1, 2024, through June 30, 2029 2027,~~
9 any investment earnings from investment of money in the Nebraska
10 Telecommunications Universal Service Fund ~~remaining after transfers to~~
11 ~~the 211 Cash Fund~~ shall be credited to the General Fund.

12 **Sec. 211.** Section 86-1028, Reissue Revised Statutes of Nebraska, is
13 amended to read:

14 86-1028 (1) The 911 Service System Fund is created. The fund shall
15 consist of surcharges collected pursuant to sections 86-457 and 86-904,
16 money transferred from the Enhanced Wireless 911 Fund, any federal funds
17 received for implementation and development of 911 service, and any other
18 money designated for credit to the 911 Service System Fund. The fund
19 shall be used for the costs of administering the fund, for the purposes
20 specified in section 86-465 unless otherwise directed by federal law with
21 respect to any federal funds, and for the purposes specified in the 911
22 Service System Act. The costs of administering the 911 Service System
23 Fund shall be kept to a minimum.

24 (2) The fund shall not be subject to any fiscal-year limitation or
25 lapse provision of unexpended balance at the end of any fiscal year or
26 biennium. Any money in the fund available for investment shall be
27 invested by the state investment officer pursuant to the Nebraska Capital
28 Expansion Act and the Nebraska State Funds Investment Act. Beginning July
29 1, 2025, any investment earnings from investment of money in , and for
30 ~~the period July 1, 2017, through June 30, 2019, any interest earned by~~
31 the fund shall be credited to the General Fund.

1 (3) Money in the 911 Service System Fund may be used to pay for
2 costs incurred by or on behalf of governing bodies or public safety
3 answering points to provide 911 service that are determined by the
4 commission to be eligible for funding. The commission is not required to
5 provide funding from the 911 Service System Fund to more than one public
6 safety answering point in any county. Each entity that receives
7 disbursements from the fund under this subsection shall make a full
8 accounting of the money in a manner and form prescribed by the
9 commission.

10 (4) The State Treasurer shall transfer any money in the Enhanced
11 Wireless 911 Fund on July 1, 2018, to the 911 Service System Fund.

12 **Sec. 212.** Sections 157 and 213 of this act become operative on July
13 1, 2025. The other sections of this act become operative on their
14 effective date.

15 **Sec. 213.** Original section 72-2401, Reissue Revised Statutes of
16 Nebraska, is repealed.

17 **Sec. 214.** Original sections 2-1577, 37-351, 39-2803, 39-2807,
18 48-1,116, 48-3405, 50-501, 57-1411, 60-3,201, 71-7608, 76-3219, 77-2911,
19 77-4310.03, 79-810, 79-1064, 79-1119, 79-1142, 79-1145, 79-2510, 79-3501,
20 81-179, 81-302, 81-407, 81-8,239.02, 81-1210.04, 81-1211, 81-1213.02,
21 81-1213.05, 81-1216, 81-12,174, 81-12,176, 81-12,177, 81-12,178,
22 81-12,182, 81-12,183, 81-12,184, 81-12,185, 81-12,186, 81-12,187,
23 81-12,189, 81-12,191, 81-12,193, 81-12,224, 81-12,238, 81-12,243,
24 81-12,245, 81-1329, 81-1558, 81-15,174, 81-15,300, 81-2004.07,
25 81-2004.08, 82-139, 83-973, 84-612, 84-622, 85-1643, 85-1654, 85-2009,
26 86-324, and 86-1028, Reissue Revised Statutes of Nebraska, and sections
27 8-604, 9-1,101, 9-1107, 13-3315, 37-1017, 37-1804, 39-1390, 39-2806,
28 46-1,164, 55-901, 60-3,201.01, 60-1505, 60-1513, 61-218, 61-222, 61-305,
29 61-405, 66-2308, 68-996, 68-1010, 69-1317, 71-5328, 71-7611, 72-232.02,
30 72-820, 72-1001, 72-2211, 75-1101, 77-4025, and 77-6841, Revised Statutes
31 Cumulative Supplement, 2024, are repealed.

1 **Sec. 215.** The following sections are outright repealed: Sections
2 81-829.10, 81-1214, 81-1215, 81-1217, 81-1218, 81-1219, 81-12,232,
3 81-12,233, 81-12,234, 81-12,235, 81-12,236, 81-12,237, and 81-12,244,
4 Reissue Revised Statutes of Nebraska.

5 **Sec. 216.** Since an emergency exists, this act takes effect when
6 passed and approved according to law.