

LEGISLATURE OF NEBRASKA
ONE HUNDRED NINTH LEGISLATURE
FIRST SESSION

LEGISLATIVE BILL 357

FINAL READING

Introduced by General Affairs Committee: Holdcroft, 36, Chairperson;
Andersen, 49; Cavanaugh, J., 9; Clouse, 37; DeKay, 40;
Quick, 35; Rountree, 3; Storm, 23.

Read first time January 16, 2025

Committee: General Affairs

1 A BILL FOR AN ACT relating to the State Racing and Gaming Commission; to
2 amend sections 2-1203, 2-1203.01, 2-1203.02, 2-1204, 2-1223, 2-1225,
3 2-1244, 2-1245, 9-1101, 9-1108, 9-1203, 9-1205, 9-1206, 9-1207,
4 9-1208, 9-1209, and 25-21,252, Reissue Revised Statutes of Nebraska,
5 and sections 2-1201, 2-1202, 2-1205, 9-1103, 9-1106, and 9-1107,
6 Revised Statutes Cumulative Supplement, 2024; to provide, change,
7 and eliminate definitions; to change provisions relating to the
8 powers and duties of the State Racing and Gaming Commission and
9 licenses issued by the commission; to require licensure of a
10 racetrack enclosure as prescribed; to change provisions relating to
11 the Nebraska Racetrack Gaming Act; to rename and change provisions
12 relating to the Racing and Gaming Commission's Racetrack Gaming
13 Fund; to transfer funds; to eliminate the Racing and Gaming
14 Commission's Racing Cash Fund; to harmonize provisions; to repeal
15 the original sections; and to outright repeal sections 2-1222 and
16 9-1202, Reissue Revised Statutes of Nebraska.
17 Be it enacted by the people of the State of Nebraska,

1 **Section 1.** Section 2-1201, Revised Statutes Cumulative Supplement,
2 2024, is amended to read:

3 2-1201 (1) There hereby is created a State Racing and Gaming
4 Commission. For purposes of sections 2-1201 to 2-1229 and section 6 of
5 this act, commission means the State Racing and Gaming Commission.

6 (2) The commission shall consist of seven members who shall be
7 appointed by the Governor and subject to confirmation by a majority of
8 the members elected to the Legislature and may, after an opportunity to
9 be heard, be removed for cause by the Governor. A violation by a member
10 of the commission of section 2-1219 or any malfeasance, misfeasance, or
11 neglect in office shall be considered cause for removal. No person shall
12 be appointed to the commission, or continue to hold that office after
13 appointment, while holding any other office or position under the laws of
14 this state, any other state, or the United States. One member of the
15 commission shall be appointed from each congressional district, as such
16 districts existed on January 1, 2010, and four members of the commission
17 shall be appointed at large for terms as follows:

18 (a) The member representing the second congressional district who is
19 appointed on or after April 1, 2010, shall serve until March 31, 2014,
20 and until his or her successor is appointed and qualified. Thereafter the
21 term of the member representing such district shall be four years and
22 until his or her successor is appointed and qualified;

23 (b) The member representing the third congressional district who is
24 appointed on or after April 1, 2011, shall serve until March 31, 2015,
25 and until his or her successor is appointed and qualified. Thereafter the
26 term of the member representing such district shall be four years and
27 until his or her successor is appointed and qualified;

28 (c) The member representing the first congressional district who is
29 appointed on or after April 1, 2012, shall serve until March 31, 2016,
30 and until his or her successor is appointed and qualified. Thereafter the
31 term of the member representing such district shall be four years and

1 until his or her successor is appointed and qualified;

2 (d) Not later than sixty days after July 15, 2010, the Governor
3 shall appoint one at-large member who shall serve until March 31, 2013,
4 and until his or her successor is appointed and qualified. Thereafter the
5 term of such member shall be four years and until his or her successor is
6 appointed and qualified;

7 (e) Not later than sixty days after July 15, 2010, the Governor
8 shall appoint one at-large member who shall serve until March 31, 2014,
9 and until his or her successor is appointed and qualified. Thereafter the
10 term of such member shall be four years and until his or her successor is
11 appointed and qualified; and

12 (f) Not later than sixty days after May 26, 2021, the Governor shall
13 appoint two additional at-large members who shall serve until March 31,
14 2025, and until their successors are appointed and qualified. One of such
15 members shall have experience in the Nebraska gaming industry, and one
16 shall have experience in the Nebraska horseracing industry. Thereafter
17 the terms of such at-large members shall be four years and until their
18 successors are appointed and qualified.

19 (3) Not more than four members of the commission shall belong to the
20 same political party. No more than three of the members shall reside,
21 when appointed, in the same congressional district. No more than two of
22 the members shall reside in any one county. Any vacancy shall be filled
23 by appointment by the Governor for the unexpired term. The compensation
24 of the members of the commission shall be one thousand dollars per month,
25 which may be adjusted every two years in an amount not to exceed the
26 change in the Consumer Price Index for Urban Wage Earners and Clerical
27 Workers for the period between June 30 of the first year to June 30 of
28 the year of adjustment. The members shall be reimbursed for expenses
29 incurred in the performance of their duties as provided in sections
30 81-1174 to 81-1177. The members of the commission shall be bonded or
31 insured as required by section 11-201.

1 (4) No member shall have any personal financial interest in any
2 licensed racetrack enclosure or authorized gaming operator as defined in
3 the Nebraska Racetrack Gaming Act for the duration of the member's term.

4 **Sec. 2.** Section 2-1202, Revised Statutes Cumulative Supplement,
5 2024, is amended to read:

6 2-1202 (1) The commission shall elect one of its members to be
7 chairperson thereof, and it shall be authorized to employ such other
8 assistants and employees as may be necessary to carry out the purposes of
9 sections 2-1201 to 2-1218 ~~, and the Nebraska Racetrack Gaming Act , and~~
10 ~~sections 9-1201 to 9-1209.~~ The commission shall employ an executive
11 director who shall be selected by the commission subject to the approval
12 of the Governor. The executive director shall devote full time to the
13 duties of the office and shall not engage in any other business or
14 profession or hold any other state public office. The executive director
15 shall keep a record of the proceedings of the commission, preserve the
16 books, records, and documents entrusted to the executive director, and
17 perform such other duties as the commission shall prescribe; and the
18 commission shall require the executive director to give bond in such sum
19 as it may fix, conditioned for the faithful performance of the duties of
20 the executive director. The commission shall be authorized to fix the
21 compensation of the executive director, and also the compensation of its
22 other employees, subject to the approval of the Governor. The commission
23 shall have an office at such place within the state as it may determine
24 and shall meet at least six ~~eight~~ times per year.

25 (2) The commission shall appoint or employ deputies, investigators,
26 inspectors, agents, security personnel, and other persons as deemed
27 necessary to administer and effectively enforce the regulation of
28 horseracing ~~, and the Nebraska Racetrack Gaming Act , and sections 9-1201~~
29 ~~to 9-1209.~~ Any appointed or employed personnel shall perform the duties
30 assigned by the commission.

31 (3) All personnel appointed or employed by the commission shall be

1 bonded or insured as required by section 11-201. As specified by the
2 commission, certain personnel shall be vested with the authority and
3 power of a law enforcement officer to carry out the laws of this state
4 administered by the commission.

5 **Sec. 3.** Section 2-1203, Reissue Revised Statutes of Nebraska, is
6 amended to read:

7 2-1203 The commission shall have power to prescribe and enforce
8 rules and regulations governing horseraces and race meetings licensed as
9 provided in sections 2-1201 to 2-1229 and section 6 of this act and games
10 of chance as provided in the Nebraska Racetrack Gaming Act. Such rules
11 and regulations shall contain criteria to be used by the commission for
12 decisions on approving and revoking track licenses and setting racing
13 dates.

14 The commission may revoke or suspend licenses issued to racing
15 industry participants and may, in lieu of or in addition to such
16 suspension or revocation, impose a fine in an amount not to exceed
17 twenty-five thousand dollars upon a finding that a rule or regulation has
18 been violated by a licensed racing industry participant. The exact amount
19 of the fine shall be proportional to the seriousness of the violation and
20 the extent to which the licensee derived financial gain as a result of
21 the violation.

22 The commission may delegate to a board of stewards such of the
23 commission's powers and duties as may be necessary to carry out and
24 effectuate the purposes of sections 2-1201 to 2-1229 and section 6 of
25 this act.

26 Any decision or action of such board of stewards may be appealed to
27 the commission or may be reviewed by the commission on its own
28 initiative. The board of stewards may impose a fine not to exceed five
29 thousand dollars upon a finding that a rule or regulation has been
30 violated.

31 The commission shall remit administrative fines collected under this

1 section to the State Treasurer for distribution in accordance with
2 Article VII, section 5, of the Constitution of Nebraska.

3 **Sec. 4.** Section 2-1203.01, Reissue Revised Statutes of Nebraska, is
4 amended to read:

5 2-1203.01 The commission shall:

6 (1) Enforce all state laws covering horseracing as required by
7 sections 2-1201 to 2-1229 and section 6 of this act and enforce rules and
8 regulations covering horseracing adopted and promulgated by the
9 commission under the authority of section 2-1203;

10 (2) License racetrack enclosures, racing industry participants, race
11 officials, mutuel employees, concessionaires, and such other persons as
12 deemed necessary by the commission if the license applicants meet
13 eligibility standards established by the commission;

14 (3) Prescribe and enforce security provisions, including, but not
15 limited to, the restricted access to areas within racetrack ~~track~~
16 enclosures and backstretch areas, and prohibitions against misconduct or
17 corrupt practices;

18 (4) Determine or cause to be determined by chemical testing and
19 analysis of body fluids whether or not any prohibited substance has been
20 administered to the winning horse of each race and any other horse
21 selected by the board of stewards;

22 (5) Verify the certification of horses registered as being Nebraska-
23 bred under section 2-1213; and

24 (6) Collect and verify the amount of revenue received by the
25 commission under section 2-1208.

26 **Sec. 5.** Section 2-1203.02, Reissue Revised Statutes of Nebraska, is
27 amended to read:

28 2-1203.02 (1)(a) ~~(1)~~ Any person between sixteen and seventy-five
29 years of age applying for or holding a license to participate in or be
30 employed at a horserace meeting licensed by the commission shall be
31 subject to fingerprinting and a check of his or her criminal history

1 record information maintained by the Federal Bureau of Investigation
2 through the Nebraska State Patrol. Each applicant shall furnish to the
3 Nebraska State Patrol a full set of legible fingerprints to enable a
4 criminal background investigation to be conducted. The Nebraska State
5 Patrol shall submit the fingerprints to the Federal Bureau of
6 Investigation for a national criminal history record check. The Nebraska
7 State Patrol shall issue a report to the commission that includes the
8 information collected from the national criminal history record
9 information check concerning the individual. Such requirements shall be
10 ~~Identification Division of the Federal Bureau of Investigation for the~~
11 purpose of determining whether the commission has a basis to deny the
12 license application or to suspend, cancel, or revoke the person's
13 license , ~~except that the commission shall not require a person to be~~
14 ~~fingerprinted if such person has been previously fingerprinted in~~
15 ~~connection with a license application in this state within the last five~~
16 ~~years prior to the application for such license.~~

17 (b) Any person between sixteen and seventy-five years of age
18 involved in the administration or management of a racetrack, including
19 the governing body, shall be subject to fingerprinting and a check of his
20 or her criminal history record information maintained by the Federal
21 Bureau of Investigation through the Nebraska State Patrol. Each applicant
22 shall furnish to the Nebraska State Patrol a full set of legible
23 fingerprints to enable a criminal background investigation to be
24 conducted. The Nebraska State Patrol shall submit the fingerprints to the
25 Federal Bureau of Investigation for a national criminal history record
26 check. The Nebraska State Patrol shall issue a report to the commission
27 that includes the information collected from the national criminal
28 history record information check concerning the individual ~~Identification~~
29 ~~Division of the Federal Bureau of Investigation.~~

30 (c) The applicant, licensee, or person involved in the
31 administration or management of a racetrack shall pay the actual cost of

1 any fingerprinting or check of his or her criminal history record
2 information.

3 (d) The requirements of this subsection shall not apply to employees
4 of concessions who do not work in restricted-access areas, admissions
5 employees whose duties involve only admissions ticket sales and
6 verification or parking receipts sales and verification, and medical or
7 emergency services personnel authorized to provide such services at the
8 racetrack.

9 (2) If the applicant is an individual who is applying for a license
10 to participate in or be employed at a horserace meeting, the application
11 shall include the applicant's social security number.

12 **Sec. 6.** (1) For purposes of sections 2-1201 to 2-1218, licensed
13 racetrack enclosure means all real property licensed and utilized for the
14 conduct of a race meeting, including the racetrack and any grandstand,
15 concession stand, office, barn, barn area, employee housing facility,
16 parking lot, and additional area designated by the commission in
17 accordance with the Constitution of Nebraska and applicable Nebraska law.

18 (2) The Nebraska State Fair Board, a county fair board, a county
19 agricultural society for the improvement of agriculture organized under
20 the County Agricultural Society Act, or a corporation or association of
21 persons organized and carried on for civic purposes or which conducts a
22 livestock exposition for the promotion of the livestock or horse-breeding
23 industries of the state and which does not permit its members to derive
24 personal profit from its activities by way of dividends or otherwise may
25 apply in a manner prescribed by the commission for a racetrack enclosure
26 license to operate a licensed racetrack enclosure along with an
27 application fee of ten thousand dollars. A racetrack enclosure license
28 shall be valid for a period of three years. Such license may be renewed
29 in a manner prescribed by the commission, and such application for
30 renewal shall be accompanied by a fee of ten thousand dollars.

31 (3) A racetrack enclosure license issued pursuant to this section

1 for purposes of operating a licensed racetrack enclosure is separate and
2 distinct from the license required to conduct horseracing meets issued
3 pursuant to section 2-1204.

4 (4) A licensee holding a license to conduct horseracing meets at a
5 designated place within the state pursuant to section 2-1204 prior to the
6 effective date of this act shall be deemed to hold a racetrack enclosure
7 license for such designated place within the state for purposes of this
8 section and the Nebraska Racetrack Gaming Act until the commission acts
9 upon the licensee's application for a racetrack enclosure license under
10 this section.

11 **Sec. 7.** Section 2-1204, Reissue Revised Statutes of Nebraska, is
12 amended to read:

13 2-1204 (1) The Nebraska State Fair Board, a county fair board, a
14 county agricultural society for the improvement of agriculture organized
15 under the County Agricultural Society Act, or a corporation or
16 association of persons organized and carried on for civic purposes or
17 which conducts a livestock exposition for the promotion of the livestock
18 or horse-breeding industries of the state and which does not permit its
19 members to derive personal profit from its activities by way of dividends
20 or otherwise may apply to the commission for a license to conduct
21 horseracing meets at a designated place within the state. Such
22 application shall be filed with the executive director of the commission
23 at least sixty days before the first day of the horserace meeting which
24 such corporation or association proposes to hold or conduct, shall
25 specify the day or days when and the exact location where it is proposed
26 to conduct such racing, and shall be in such form and contain such
27 information as the commission shall prescribe.

28 (2) A license to conduct horseracing meets issued pursuant to this
29 section is separate and distinct from the license required for racetrack
30 enclosures pursuant to section 6 of this act.

31 **Sec. 8.** Section 2-1205, Revised Statutes Cumulative Supplement,

1 2024, is amended to read:

2 2-1205 (1) If the commission is satisfied that its rules and
3 regulations and all provisions of sections 2-1201 to 2-1218 have been and
4 will be complied with, it may issue a license to conduct a race or race
5 meeting for a period of not more than three ~~five~~ years. The license shall
6 set forth the name of the licensee, the place where the races or race
7 meetings are to be held, and the time and number of days during which
8 racing may be conducted by such licensee. Any such license issued shall
9 not be transferable or assignable. The commission shall have the power to
10 revoke any license issued at any time for good cause upon reasonable
11 notice and hearing. No license shall be granted to any corporation or
12 association except upon the express condition that it shall not, by any
13 lease, contract, understanding, or arrangement of whatever kind or
14 nature, grant, assign, or turn over to any person, corporation, or
15 association the operation or management of any racing or race meeting
16 licensed under such sections or of the parimutuel system of wagering
17 described in section 2-1207 or in any manner permit any person,
18 corporation, or association other than the licensee to have any share,
19 percentage, or proportion of the money received for admissions to the
20 racing or race meeting or from the operation of the parimutuel system;
21 and any violation of such conditions shall authorize and require the
22 commission immediately to revoke such license. No licensee shall be
23 considered in violation of this section with respect to an agreement with
24 an authorized gaming operator regarding employees and the acceptance of
25 any parimutuel wager or sports wager pursuant to section 9-1110.

26 (2)(a) Any racetrack for which a licensee is issued a license to
27 conduct a race or race meeting under sections 2-1201 to 2-1218 which is
28 in existence and operational as of April 20, 2022, shall:

29 (i) Hold a minimum of five live racing meet days and fifty live
30 horseraces annually beginning January 1, 2026, through December 31, 2030;
31 and

1 (ii) Beginning January 1, 2031, hold a minimum of fifteen live
2 racing meet days and one hundred twenty live horseraces annually.

3 (b) Any racetrack for which a licensee is issued a license to
4 conduct a race or race meeting under sections 2-1201 to 2-1218 which is
5 not in existence and operational until after April 20, 2022, shall:

6 (i) Hold a minimum of one live racing meet day annually for the
7 first three years of operation;

8 (ii) Hold a minimum of five live racing meet days and fifty live
9 horseraces annually for the fourth year of operation through the seventh
10 year of operation; and

11 (iii) Beginning with the eighth year of operation, hold a minimum of
12 fifteen live racing meet days and one hundred twenty live horseraces
13 annually.

14 (c) A racetrack that fails to meet the minimum requirements under
15 this subsection is subject to discipline by the commission, including
16 revocation of the license issued under sections 2-1201 to 2-1218.

17 (3) A racetrack for which a licensee is issued a license to conduct
18 a race or race meeting under sections 2-1201 to 2-1218 in existence on
19 November 1, 2020, which is located in the counties of Adams, Dakota,
20 Douglas, Hall, Lancaster, and Platte, may move such racetrack location to
21 another county in Nebraska that does not have a racetrack one time only,
22 subject to approval by the commission as provided in subdivision (27) of
23 section 9-1106, subsequent to the initial issuance of the market analysis
24 and socioeconomic-impact studies conducted pursuant to section 9-1106.

25 **Sec. 9.** Section 2-1223, Reissue Revised Statutes of Nebraska, is
26 amended to read:

27 2-1223 Those corporations or associations eligible for licenses to
28 conduct horseracing meets by the parimutuel method as defined in section
29 2-1204, shall be exempt from ~~the provisions of~~ the Uniform Disposition of
30 Unclaimed Property Act.

31 **Sec. 10.** Section 2-1225, Reissue Revised Statutes of Nebraska, is

1 amended to read:

2 2-1225 For purposes of sections 2-1207 and 2-1224 to 2-1229, unless
3 the context otherwise requires:

4 (1) Commission means ~~shall mean~~ the State Racing and Gaming
5 Commission;

6 (2) Interstate simulcast means ~~shall mean~~ parimutuel wagering at any
7 licensed racetrack within the state on the results of any horserace
8 conducted outside the state;

9 (3) Licensed horserace meeting includes ~~shall include~~, but is not be
10 limited to, licensed racetrack enclosures ~~racetracks~~ at which simulcasts
11 or interstate simulcasts are conducted;

12 (4) Operator means ~~shall mean~~ any licensee issued a license under
13 sections 2-1201 to 2-1223 operating a simulcast facility in accordance
14 with sections 2-1224 to 2-1229;

15 (5) Receiving track means ~~shall mean~~ any track which displays a
16 simulcast which originates from another track or which conducts
17 interstate simulcasts;

18 (6) Sending track means ~~shall mean~~ any track from which a simulcast
19 or interstate simulcast originates;

20 (7) Simulcast means ~~shall mean~~ the telecast of live audio and visual
21 signals of any horserace conducted in the state for the purpose of
22 parimutuel wagering;

23 (8) Simulcast facility means ~~shall mean~~ a facility within the state
24 which is authorized to display simulcasts for parimutuel wagering
25 purposes under sections 2-1224 to 2-1227 or to conduct interstate
26 simulcasts under sections 2-1228 and 2-1229; and

27 (9) Track means ~~shall mean~~ the grounds within the licensed racetrack
28 enclosure where ~~or enclosures within which~~ horseraces are conducted by
29 licensees authorized to conduct such races in accordance with sections
30 2-1201 to 2-1223.

31 **Sec. 11.** Section 2-1244, Reissue Revised Statutes of Nebraska, is

1 amended to read:

2 2-1244 For purposes of sections 2-1243 to 2-1246, horseracing
3 industry participant shall mean an individual who currently holds a valid
4 license for purposes of conducting horseracing from the State Racing and
5 Gaming Commission and who owns, trains, cares for, or rides horses
6 stabled at a licensed Nebraska-licensed racetrack enclosure in this state
7 for the purpose of horseracing at the live race meeting at such
8 racetrack.

9 **Sec. 12.** Section 2-1245, Reissue Revised Statutes of Nebraska, is
10 amended to read:

11 2-1245 (1) A horseracing industry participant shall be entitled to
12 reasonable treatment from those licensed to conduct thoroughbred race
13 meets.

14 (2) Private property belonging to a horseracing industry participant
15 at a racetrack facility shall not unlawfully be converted, seized,
16 damaged, or destroyed by racetrack employees or agents without
17 compensation.

18 (3) A horseracing industry participant shall not be deemed to
19 forfeit or waive any right to privacy without reasonable cause guaranteed
20 by law by virtue of being licensed by the state, by entry upon licensed
21 racetrack enclosures ~~horseracing facilities~~, or by engaging in the sport
22 of horseracing in this state.

23 (4) A horseracing industry participant may not be excluded from the
24 grounds of any licensed racetrack enclosure by track management without a
25 hearing by the stewards at such racetrack unless there are reasonable
26 grounds to believe such participant has committed a felony or is posing a
27 physical danger to himself or herself, to others, or to animals in his or
28 her care or his or her physical presence will bring immediate harm to
29 horseracing. Such hearing shall be held as soon as practicable and shall
30 be given first priority and precedence by the stewards. This subsection
31 shall not apply to the allocation of stalls pursuant to an agreement

1 between the horseracing industry participant and the licensed racetrack.

2 (5) A horseracing industry participant shall be free from
3 unreasonable searches and seizures of his or her person without probable
4 cause and shall be free from unreasonable searches and seizures of his or
5 her housing, vehicle, papers, and effects.

6 (6) If a horseracing industry participant has been charged with a
7 violation of a rule of racing which involves a substantial risk of loss
8 or suspension of his or her license or which involves a criminal penalty,
9 he or she shall be entitled to the following protections as a matter of
10 right:

11 (a) To remain silent;

12 (b) To the benefit of counsel, including the opportunity to confer
13 with counsel in preparation of a defense;

14 (c) To a speedy and public hearing;

15 (d) To present evidence and to testify in person at his or her
16 hearing;

17 (e) To cross-examine the witnesses who testify against him or her;
18 and

19 (f) To have prospective witnesses excluded from the hearing room
20 during the hearing.

21 Nothing in this section shall prevent a horseracing industry
22 participant from knowingly waiving any rights afforded under this
23 subsection.

24 (7) A horseracing industry participant shall not be required to
25 waive his or her constitutional rights nor the rights granted pursuant to
26 sections 2-1243 to 2-1246 as a condition of pursuing a livelihood in this
27 state or at any licensed thoroughbred horseracing facility.

28 **Sec. 13.** Section 9-1101, Reissue Revised Statutes of Nebraska, is
29 amended to read:

30 9-1101 Sections 9-1101 to 9-1118 and sections 9-1201 to 9-1209 shall
31 be known and may be cited as the Nebraska Racetrack Gaming Act.

1 **Sec. 14.** Section 9-1103, Revised Statutes Cumulative Supplement,
2 2024, is amended to read:

3 9-1103 For purposes of the Nebraska Racetrack Gaming Act:

4 (1) Authorized gaming operator means a person or entity licensed
5 pursuant to the act to operate games of chance within a licensed
6 racetrack enclosure;

7 (2) Authorized gaming operator license means a license to operate
8 games of chance as an authorized gaming operator at a licensed racetrack
9 enclosure;

10 (3)(a) Except as otherwise provided in subdivision (b) of this
11 subdivision, authorized sporting event means a professional sporting
12 event, a collegiate sporting event, an international sporting event, a
13 professional motor race event, a professional sports draft, an individual
14 sports award, an electronic sport, or a simulated game; and

15 (b) Authorized sporting event does not include an instate collegiate
16 sporting event in which an instate collegiate or university team is a
17 participant, a parimutuel wager, a fantasy sports contest, a minor league
18 sporting event, a sporting event at the high school level or below
19 regardless of the age of any individual participant, or any sporting
20 event excluded by the commission;

21 (4) Collegiate sporting event means an athletic event or competition
22 of an intercollegiate sport played at the collegiate level for which
23 eligibility requirements for participation by a student athlete are
24 established by a national association for the promotion or regulation of
25 collegiate athletics;

26 (5) Commission means the State Racing and Gaming Commission;

27 (6) Designated sports wagering area means an area, as approved by
28 the commission, in which sports wagering is conducted;

29 (7) Dollar amount collected means the total dollar amount wagered by
30 players of games of chance less the total dollar amount returned to such
31 players as prizes;

1 (8) (7) Game of chance means any game which has the elements of
2 chance, prize, and consideration, including any wager on a slot machine,
3 table game, counter game, or card game, a keno lottery conducted in
4 accordance with the Nebraska County and City Lottery Act, or sports
5 wagering. Game of chance does not include any game the operation of which
6 is prohibited at a casino by federal law;

7 (9) (8) Gaming device means an electronic, mechanical, or other
8 device which plays a game of chance when activated by a player using
9 currency, a token, or other item of value;

10 (10) Gross gaming revenue means the dollar amount collected by an
11 authorized gaming operator from operation of all games of chance within a
12 licensed racetrack enclosure as computed pursuant to applicable statutes,
13 rules, and regulations less the total of (a) all federal taxes, other
14 than income taxes, imposed on the operation of such games of chance and
15 (b) the amount provided to players by an authorized gaming operator as
16 promotional gaming credits, but only to the extent such promotional
17 gaming credits are redeemed by players to play one or more games of
18 chance being operated by the authorized gaming operator;

19 (11) (9) International sporting event means an international team or
20 individual sporting event governed by an international sports federation
21 or sports governing body, including sporting events governed by the
22 International Olympic Committee and the International Federation of
23 Association Football;

24 (12) (10) Licensed racetrack enclosure has the same meaning as in
25 section 6 of this act; means all real property licensed and utilized for
26 the conduct of a race meeting, including the racetrack and any
27 grandstand, concession stand, office, barn, barn area, employee housing
28 facility, parking lot, and additional area designated by the commission
29 in accordance with the Constitution of Nebraska and applicable Nebraska
30 law;

31 (13) (11) Limited gaming device means an electronic gaming device

1 which (a) offers games of chance, (b) does not dispense currency, tokens,
2 or other items of value, and (c) does not have a cash winnings hopper,
3 mechanical or simulated spinning reel, or side handle;

4 (14) ~~(12)~~ Prohibited participant means any individual whose
5 participation may undermine the integrity of the wagering or the sporting
6 event or any person who is prohibited from sports wagering for other good
7 cause shown as determined by the commission, including, but not limited
8 to: (a) Any individual placing a wager as an agent or proxy; (b) any
9 person who is an athlete, a coach, a referee, or a player in any sporting
10 event overseen by the sports governing body of such person based on
11 publicly available information; (c) a person who holds a paid position of
12 authority or influence sufficient to exert influence over the
13 participants in a sporting event, including, but not limited to, any
14 coach, manager, handler, or athletic trainer, or a person with access to
15 certain types of exclusive information, on any sporting event overseen by
16 the sports governing body of such person based on publicly available
17 information; or (d) a person identified as prohibited from sports
18 wagering by any list provided by a sports governing body to the
19 commission;

20 (15) Promotional gaming credit means a credit, token, or other item
21 of value provided by an authorized gaming operator to a player for the
22 purpose of enabling the player to play a game of chance;

23 (16) ~~(13)~~ Racing license means a license issued for a licensed
24 racetrack enclosure by the commission; and

25 (17) ~~(14)~~ Sports wagering means the acceptance of wagers on an
26 authorized sporting event by any system of wagering as authorized by the
27 commission. Sports wagering does not include (a) placing a wager on the
28 performance or nonperformance of any individual athlete participating in
29 a single game or match of a collegiate sporting event in which a
30 collegiate team from this state is participating, (b) placing an in-game
31 wager on any game or match of a collegiate sporting event in which a

1 collegiate team from this state is participating, (c) placing a wager on
2 the performance or nonperformance of any individual athlete under
3 eighteen years of age participating in a professional or international
4 sporting event, or (d) placing a wager on the performance of athletes in
5 an individual sporting event excluded by the commission.

6 **Sec. 15.** Section 9-1106, Revised Statutes Cumulative Supplement,
7 2024, is amended to read:

8 9-1106 The commission shall:

9 (1) License and regulate authorized gaming operators for the
10 operation of all games of chance authorized pursuant to the Nebraska
11 Racetrack Gaming Act, including adopting, promulgating, and enforcing
12 rules and regulations governing such authorized gaming operators
13 consistent with the act;

14 (2) Regulate the operation of games of chance in order to prevent
15 and eliminate corrupt practices and fraudulent behavior, and thereby
16 promote integrity, security, and honest administration in, and accurate
17 accounting of, the operation of games of chance which are subject to the
18 act;

19 (3) Establish criteria to license applicants for authorized gaming
20 operator licenses and all other types of gaming licenses for other
21 positions and functions incident to the operation of games of chance,
22 including adopting, promulgating, and enforcing rules, regulations, and
23 eligibility standards for such authorized gaming operator licenses,
24 gaming licenses, and positions and functions incident to the operation of
25 games of chance;

26 (4) Charge fees for applications for licenses and for the issuance
27 of authorized gaming operator licenses and all other types of gaming
28 licenses to successful applicants which shall be payable to the
29 commission;

30 (5) Charge fees to authorized gaming operators in an amount
31 necessary to offset the cost of oversight and regulatory services to be

1 provided which shall be payable to the commission;

2 (6) Impose a one-time authorized gaming operator license fee of five
3 million dollars on each authorized gaming operator for each licensed
4 racetrack enclosure payable to the commission. The license fee may be
5 paid over a period of five years with one million dollars due at the time
6 the license is issued and one million dollars due each year thereafter
7 until the initial five-million-dollar license fee is paid in full;

8 (7) Grant, deny, revoke, and suspend authorized gaming operator
9 licenses and all other types of gaming licenses based upon reasonable
10 criteria and procedures established by the commission to facilitate the
11 integrity, productivity, and lawful conduct of gaming within the state;

12 (8) Grant or deny for cause applications for authorized gaming
13 operator licenses of not less than twenty years in duration, subject to
14 an annual review by the commission and receipt by the commission of a
15 fifty-thousand-dollar annual review fee, with no more than one such
16 authorized gaming operator license granted for any licensed racetrack
17 enclosure within the state;

18 (9) Conduct background investigations of applicants for authorized
19 gaming operator licenses and all other types of gaming licenses;

20 (10) Adopt and promulgate rules and regulations for the standards of
21 manufacture of gaming equipment;

22 (11) Inspect the operation of any authorized gaming operator
23 conducting games of chance for the purpose of certifying the revenue
24 thereof and receiving complaints from the public;

25 (12) Issue subpoenas for the attendance of witnesses or the
26 production of any records, books, memoranda, documents, or other papers
27 or things at or prior to any hearing as is necessary to enable the
28 commission to effectively discharge its duties;

29 (13) Administer oaths or affirmations as necessary to carry out the
30 act;

31 (14) Have the authority to impose, subject to judicial review,

1 appropriate administrative fines and penalties for each violation of the
2 act or any rules and regulations adopted and promulgated pursuant to the
3 act in an amount not to exceed:

4 (a) For any licensed racetrack enclosure with an authorized gaming
5 operator operating games of chance for one year or less, fifty thousand
6 dollars per violation; or

7 (b) For any licensed racetrack enclosure with an authorized gaming
8 operator operating games of chance for more than one year, three times
9 the highest daily amount of gross receipts derived from wagering on games
10 of chance during the twelve months preceding the violation at such
11 licensed racetrack enclosure gaming facility per violation;

12 (15) Collect and remit administrative fines and penalties collected
13 under this section to the State Treasurer for distribution in accordance
14 with Article VII, section 5, of the Constitution of Nebraska;

15 (16) Adopt and promulgate rules and regulations for any gaming taxes
16 assessed to authorized gaming operators;

17 (17) Collect and account for any gaming taxes assessed to authorized
18 gaming operators and remit such taxes to the State Treasurer or county
19 treasurer as required by Nebraska law;

20 (18) Promote treatment of gaming-related behavioral disorders;

21 (19) Establish procedures for the governance of the commission;

22 (20) Acquire necessary offices, facilities, counsel, and staff;

23 (21) Establish procedures for an applicant for a staff position to
24 disclose conflicts of interest as part of the application for employment;

25 (22) Establish a process to allow a person to be voluntarily
26 excluded from wagering in any game of chance under the act in accordance
27 with section 9-1118;

28 (23) Remit all license and application fees collected under the
29 Nebraska Racetrack Gaming Act to the State Treasurer for credit to the
30 ~~Racing and Gaming Commission's~~ Racetrack Gaming Fund;

31 (24) Conduct or cause to be conducted a statewide horseracing market

1 analysis to study the racing market as it currently exists across the
2 state and within the locations in Nebraska of the racetracks in Adams,
3 Dakota, Douglas, Hall, Lancaster, and Platte counties as of the date of
4 the market analysis. Such market analysis shall be completed as soon as
5 practicable but not later than January 1, 2025, and every five years
6 thereafter and shall be submitted electronically to the General Affairs
7 Committee of the Legislature and to the Governor. Such market analysis
8 shall examine the market potential and make recommendations involving:

9 (a) The number of live racing days per track, number of races run,
10 and number of horses that should be entered per race;

11 (b) The number of Nebraska-bred horses available in the market for
12 running races, including foals dropped in the state for the past three
13 years at the time of the market analysis;

14 (c) The circuit scheduled in the state and if any overlapping dates
15 would be beneficial to the circuit and market as a whole;

16 (d) The total number of horses available for the total annual
17 schedule, with separate analysis for thoroughbred races and quarterhorse
18 races;

19 (e) The purse money available per race and per track;

20 (f) The strength of the potential and ongoing simulcast market;

21 (g) The staffing patterns and problems that exist at each track,
22 including unfilled positions;

23 (h) The positive and negative effects, including financial, on each
24 existing racetrack at the time of the market analysis in the event the
25 commission approves a new racetrack application;

26 (i) The potential to attract new owners and horses from other
27 states;

28 (j) The market potential for expansion at each licensed racetrack
29 enclosure to the live race meet days and the number of live horseraces
30 required by section 2-1205, and the room for expansion, if any, for
31 additional licensed racetrack enclosures into the market in Nebraska and

1 the locations most suitable for such expansion; and

2 (k) Any other data and analysis required by the commission;

3 (25) Conduct or cause to be conducted a statewide casino gaming
4 market analysis study across the state and within each location of a
5 racetrack in Adams, Dakota, Douglas, Hall, Lancaster, and Platte
6 counties. Such market analysis study shall be completed as soon as
7 practicable but not later than January 1, 2025, and every five years
8 thereafter and shall be submitted electronically to the General Affairs
9 Committee of the Legislature and to the Governor. The market analysis
10 study shall include:

11 (a) A comprehensive assessment of the potential casino gaming market
12 conditions;

13 (b) An evaluation of the effects on the Nebraska market from
14 competitive casino gaming locations outside of the state;

15 (c) Information identifying underperforming or underserved markets
16 within Nebraska;

17 (d) A comprehensive study of potential casino gaming revenue in
18 Nebraska; and

19 (e) Any other data and analysis required by the commission;

20 (26) Conduct or cause to be conducted a statewide socioeconomic-
21 impact study of horseracing and casino gaming across the state and at
22 each licensed racetrack enclosure and gaming facility in Adams, Dakota,
23 Douglas, Hall, Lancaster, and Platte counties. Such socioeconomic-impact
24 study shall be completed as soon as practicable but not later than
25 January 1, 2025, and shall be submitted electronically to the General
26 Affairs Committee of the Legislature and to the Governor. The study shall
27 include:

28 (a) Information on financial and societal impacts of horseracing and
29 casino gaming, including crime and local businesses;

30 (b) An analysis of problem gambling within the state; and

31 (c) A comparison of the economy of counties which contain a licensed

1 racetrack enclosure operating games of chance and counties which do not
2 contain such a licensed racetrack enclosure as of the date of the study,
3 which comparison shall include:

4 (i) The population of such counties;

5 (ii) Jobs created by each licensed racetrack enclosure operating
6 games of chance in such counties;

7 (iii) Unemployment rates in such counties;

8 (iv) Information on family and household income in such counties;

9 (v) Retail sales in such counties;

10 (vi) Property values in such counties;

11 (vii) An analysis of the impact on community services, including
12 police protection expenditures, fire protection expenditures, road,
13 bridge, and sidewalk expenditures, and capital project expenditures in
14 such counties;

15 (viii) Impact on community health in such counties;

16 (ix) Divorce rates in such counties;

17 (x) Information on available education and education levels in such
18 counties;

19 (xi) Life expectancy in such counties;

20 (xii) Homelessness in such counties; and

21 (xiii) Any other data and analysis required by the commission;

22 (27) Approve or deny an application for any licensed racetrack
23 enclosure which is not in existence or operational as of April 20, 2022,
24 or any licensed racetrack enclosure in existence and operational as of
25 November 1, 2020, that applies to move such licensed racetrack enclosure
26 pursuant to section 2-1205, on the basis of the placement and location of
27 such licensed racetrack enclosure and based on the market as it exists as
28 of the most recent issuance of the statewide horseracing market analysis,
29 statewide casino gaming market analysis, and statewide socioeconomic-
30 impact studies conducted by the commission pursuant to this section. The
31 commission shall deny a licensed racetrack enclosure or gaming operator

1 license application if it finds that approval of such application in such
2 placement and location would be detrimental to the racing or gaming
3 market that exists across the state based on the most recent statewide
4 horseracing market analysis, statewide casino gaming market analysis, and
5 statewide socioeconomic-impact studies;

6 (28) Do all things necessary and proper to carry out its powers and
7 duties under the Nebraska Racetrack Gaming Act, including the adoption
8 and promulgation of rules and regulations and such other actions as
9 permitted by the Administrative Procedure Act;

10 (29) Recommend to the Governor and to the General Affairs Committee
11 of the Legislature amendments to all laws administered by the commission;
12 and

13 (30) As appropriate and as recommended by the executive director of
14 the commission, delegate to an adjudication subcommittee of the
15 commission those powers and duties of the commission as necessary to
16 carry out and effectuate the purposes of the Nebraska Racetrack Gaming
17 Act and investigate and respond to violations of the Nebraska Racetrack
18 Gaming Act. The adjudication subcommittee staff shall be appointed by the
19 executive director. No person may be appointed to the adjudication
20 subcommittee if such person is involved in the investigation of any
21 violation being heard or investigated by the subcommittee. Any action of
22 the adjudication subcommittee may be appealed to the commission or may be
23 reviewed by the commission on its own initiative. The adjudication
24 subcommittee may impose a fine, consistent with the Nebraska Racetrack
25 Gaming Act, not to exceed fifteen thousand dollars, upon a finding that
26 the act or any rule or regulation adopted and promulgated under the act
27 has been violated. The commission shall remit any fines collected under
28 this subdivision to the State Treasurer for distribution in accordance
29 with Article VII, section 5, of the Constitution of Nebraska.

30 **Sec. 16.** Section 9-1107, Revised Statutes Cumulative Supplement,
31 2024, is amended to read:

1 9-1107 (1) The Racing and Gaming Commission's Racetrack Gaming Fund
2 is created. The fund shall consist of all license, application, and other
3 fees collected under the Nebraska Racetrack Gaming Act and all license
4 fees and gross tax receipts collected by the commission under sections
5 2-1203, 2-1203.01, and 2-1208 relating to horseracing but shall not
6 include taxes collected pursuant to section 2-1208.01. The fund shall be
7 used for administration of the Nebraska Racetrack Gaming Act and the
8 administration of horseracing pursuant to Chapter 2, article 12. Any
9 money in the ~~Racing and Gaming Commission's Racetrack Gaming Fund~~
10 available for investment shall be invested by the state investment
11 officer pursuant to the Nebraska Capital Expansion Act and the Nebraska
12 State Funds Investment Act. Beginning October 1, 2024, any investment
13 earnings from investment of money in the fund shall be credited to the
14 General Fund.

15 (2) The State Treasurer shall transfer any money in the Racing and
16 Gaming Commission's Racing Cash Fund on the effective date of this act to
17 the Racetrack Gaming Fund.

18 **Sec. 17.** Section 9-1108, Reissue Revised Statutes of Nebraska, is
19 amended to read:

20 9-1108 Any person applying for a gaming operator license pursuant to
21 the Nebraska Racetrack Gaming Act shall be subject to fingerprinting and
22 a check of such person's criminal history record information maintained
23 by the Federal Bureau of Investigation through the Nebraska State Patrol.
24 Each applicant shall furnish to the Nebraska State Patrol a full set of
25 legible fingerprints to enable a criminal background investigation to be
26 conducted. The Nebraska State Patrol shall submit the fingerprints to the
27 Federal Bureau of Investigation for a national criminal history record
28 check. The Nebraska State Patrol shall issue a report to the commission
29 that includes the information collected from the national criminal
30 history record information check concerning the individual. Such
31 requirements shall be Identification Division of the Federal Bureau of

1 ~~Investigation~~ for the purpose of determining whether the commission has a
2 basis to deny the license application or to suspend, cancel, or revoke
3 the person's license. The applicant shall pay the actual cost of any
4 fingerprinting or check of such person's criminal history record
5 information.

6 **Sec. 18.** Section 9-1203, Reissue Revised Statutes of Nebraska, is
7 amended to read:

8 9-1203 An annual gaming tax is imposed on gross gaming revenue
9 generated by authorized gaming operators within licensed racetrack
10 enclosures from the operation of all games of chance equal to twenty
11 percent of such gross gaming revenue. The ~~gaming~~ commission shall collect
12 the tax and shall account for and remit such tax as set forth by law.

13 **Sec. 19.** Section 9-1205, Reissue Revised Statutes of Nebraska, is
14 amended to read:

15 9-1205 Every authorized gaming operator subject to taxation as set
16 forth in section 9-1203 ~~sections 9-1201 to 9-1209~~ shall pay such tax by
17 the fifteenth of each month to the ~~gaming~~ commission and make report
18 thereof to the ~~gaming~~ commission under such rules and regulations as may
19 be prescribed by the ~~gaming~~ commission.

20 **Sec. 20.** Section 9-1206, Reissue Revised Statutes of Nebraska, is
21 amended to read:

22 9-1206 If the tax provided for in section 9-1203 ~~sections 9-1201 to~~
23 ~~9-1209~~ is not paid within such time as provided in section 9-1205 or as
24 may be prescribed for payment thereof by rules and regulations prescribed
25 by the ~~gaming~~ commission, the same shall become delinquent and a penalty
26 of ten percent shall be added thereto, together with interest at the rate
27 specified in section 45-104.02, as such rate may from time to time be
28 adjusted, until paid.

29 **Sec. 21.** Section 9-1207, Reissue Revised Statutes of Nebraska, is
30 amended to read:

31 9-1207 Any authorized gaming operator that willfully fails,

1 neglects, or refuses to make any report required by section 9-1205
2 ~~sections 9-1201 to 9-1209~~, or by rules and regulations adopted and
3 promulgated under such section ~~sections 9-1201 to 9-1209~~, or that
4 knowingly makes any false statement in any such report, is guilty of a
5 Class IV felony.

6 **Sec. 22.** Section 9-1208, Reissue Revised Statutes of Nebraska, is
7 amended to read:

8 9-1208 If any section or provision of the Nebraska Racetrack Gaming
9 Act ~~sections 9-1201 to 9-1208~~ is determined by a court of competent
10 jurisdiction to be unconstitutional or otherwise void or invalid for any
11 reason, such determination shall not affect the validity of the Nebraska
12 Racetrack Gaming Act ~~sections 9-1201 to 9-1208~~ as a whole or any part
13 thereof, other than the part so determined to be unconstitutional or
14 otherwise void or invalid.

15 **Sec. 23.** Section 9-1209, Reissue Revised Statutes of Nebraska, is
16 amended to read:

17 9-1209 (1) If any person liable to pay any tax or fee under the
18 Nebraska Racetrack Gaming Act ~~or sections 9-1201 to 9-1208~~ neglects or
19 refuses to pay such tax or fee after demand, the amount of such tax or
20 fee, including any interest, penalty, and additions to such tax, and such
21 additional costs that may accrue, shall be a lien in favor of the ~~gaming~~
22 commission upon all property and rights to property, whether real or
23 personal, then owned by such person or acquired by such person thereafter
24 and prior to the expiration of the lien. Unless another date is
25 specifically provided by law, such lien shall arise at the time of the
26 assessment and shall remain in effect: (a) For three years from the time
27 of the assessment or one year after the expiration of an agreement
28 between the ~~gaming~~ commission and a taxpayer for payment of tax which is
29 due, whichever is later, if the notice of lien is not filed for record in
30 the office of the appropriate filing officer; (b) for ten years from the
31 time of filing for record in the office of the appropriate filing

1 officer; or (c) until such amounts have been paid or a judgment against
2 such person arising out of such liability has been satisfied or has
3 become unenforceable by reason of lapse of time, unless a continuation
4 statement is filed prior to the lapse.

5 (2)(a) The gaming commission may present for filing or file for
6 record in the office of the appropriate filing officer a notice of lien
7 specifying the year the tax was due, the tax program, and the amount of
8 the tax and any interest, penalty, or addition to such tax that are due.
9 Such notice shall be filed for record in the office of the appropriate
10 filing officer within three years after the time of assessment or within
11 one year after the expiration of an agreement between the gaming
12 commission and a taxpayer for payment of tax which is due, whichever is
13 later. Such notice shall contain the name and last-known address of the
14 taxpayer, the last four digits of the taxpayer's social security number
15 or federal identification number, the gaming commission's serial number,
16 and a statement to the effect that the gaming commission has complied
17 with all provisions of the Nebraska Racetrack Gaming Act ~~and sections~~
18 ~~9-1201 to 9-1208~~ in the determination of the amount of the tax and any
19 interest, penalty, and addition to such tax required to be paid.

20 (b) If the assets of the taxpayer are in the control or custody of
21 the court in any proceeding before any court of the United States or of
22 any state or the District of Columbia, before the end of the time period
23 in subdivision (2)(a) of this section, the notice shall be filed for
24 record within the time period or within six months after the assets are
25 released by the court, whichever is later.

26 (3)(a) A lien imposed upon real property pursuant to the Uniform
27 State Tax Lien Registration and Enforcement Act shall be valid against
28 any subsequent creditor when notice of such lien and the amount due has
29 been presented for filing by the gaming commission in the office of the
30 Secretary of State and filed in the office of the register of deeds. A
31 lien imposed upon personal property pursuant to the Uniform State Tax

1 Lien Registration and Enforcement Act shall be valid against any
2 subsequent creditor when notice of such lien and the amount due has been
3 filed by the gaming commission in the office of the Secretary of State.

4 (b) In the case of any prior mortgage on real property or secured
5 transaction covering personal property so written as to secure a present
6 debt and future advances, the lien provided in this section, when notice
7 thereof has been filed in the office of the appropriate filing officer,
8 shall be subject to such prior lien unless the gaming commission has
9 notified the lienholder in writing of the recording of such tax lien, in
10 which case the lien of any indebtedness thereafter created under such
11 mortgage or secured transaction shall be junior to the lien provided for
12 in this section.

13 (4) The lien may, within ten years from the date of filing for
14 record of the notice of lien in the office of the appropriate filing
15 officer, be extended by filing for record a continuation statement. Upon
16 timely filing of the continuation statement, the effectiveness of the
17 original notice shall be continued for ten years after the last date to
18 which the filing was effective. After such period the notice shall lapse
19 in the manner prescribed in subsection (1) of this section unless another
20 continuation statement is filed prior to such lapse.

21 (5) When a termination statement of any tax lien issued by the
22 gaming commission is filed in the office where the notice of lien is
23 filed, the appropriate filing officer shall enter such statement with the
24 date of filing in the state tax lien index where notice of the lien so
25 terminated is entered and shall file the termination statement with the
26 notice of the lien.

27 (6) The gaming commission may at any time, upon request of any party
28 involved, release from a lien all or any portion of the property subject
29 to any lien provided for in the Uniform State Tax Lien Registration and
30 Enforcement Act or subordinate a lien to other liens and encumbrances if
31 the gaming commission determines that (a) the tax amount and any

1 interest, penalties, and additions to such tax have been paid or secured
2 sufficiently by a lien on other property, (b) the lien has become legally
3 unenforceable, (c) a surety bond or other satisfactory security has been
4 posted, deposited, or pledged with the gaming commission in an amount
5 sufficient to secure the payment of such taxes and any interest,
6 penalties, and additions to such taxes, or (d) the release, partial
7 release, or subordination of the lien will not jeopardize the collection
8 of such taxes and any interest, penalties, and additions to such taxes.

9 (7) A certificate by the gaming commission stating that any property
10 has been released from the lien or the lien has been subordinated to
11 other liens and encumbrances shall be conclusive evidence that the
12 property has in fact been released or the lien has been subordinated
13 pursuant to the certificate.

14 **Sec. 24.** Section 25-21,252, Reissue Revised Statutes of Nebraska, is
15 amended to read:

16 25-21,252 (1) Sections 25-21,249 to 25-21,253 shall not apply to the
17 horseracing industry as regulated in sections 2-1201 to 2-1229 and
18 section 6 of this act.

19 (2) Nothing in section 25-21,251 prevents or limits the liability of
20 an equine activity sponsor, an equine professional, or any other person
21 if the equine activity sponsor, equine professional, or person:

22 (a) Provided the equipment or tack and the equipment or tack caused
23 the injury because the equine activity sponsor or professional failed to
24 reasonably and prudently inspect or maintain the equipment or tack;

25 (b) Provided the equine and failed to make reasonable and prudent
26 efforts to determine the ability of the participant to engage safely in
27 the equine activity and determine the ability of the participant to
28 safely manage the particular equine based on the participant's
29 representations of his or her ability;

30 (c) Owns, leases, rents, or otherwise is in lawful possession and
31 control of the land or facilities upon which the participant sustained

1 injuries or death because of a dangerous latent condition which was known
2 or should have been known to the equine activity sponsor, equine
3 professional, or person and for which warning signs were not
4 conspicuously posted;

5 (d) Commits an act or omission which a reasonable, prudent person
6 would not have done or omitted under the same or similar circumstances or
7 which constitutes willful or wanton disregard for the safety of the
8 participant and that act or omission was a proximate cause of the injury;
9 or

10 (e) Intentionally injures the participant.

11 (3) Nothing in section 25-21,251 prevents or limits the liability of
12 an equine activity sponsor or an equine professional under product
13 liability laws.

14 **Sec. 25.** Original sections 2-1203, 2-1203.01, 2-1203.02, 2-1204,
15 2-1223, 2-1225, 2-1244, 2-1245, 9-1101, 9-1108, 9-1203, 9-1205, 9-1206,
16 9-1207, 9-1208, 9-1209, and 25-21,252, Reissue Revised Statutes of
17 Nebraska, and sections 2-1201, 2-1202, 2-1205, 9-1103, 9-1106, and
18 9-1107, Revised Statutes Cumulative Supplement, 2024, are repealed.

19 **Sec. 26.** The following sections are outright repealed: Sections
20 2-1222 and 9-1202, Reissue Revised Statutes of Nebraska.