

LEGISLATURE OF NEBRASKA  
ONE HUNDRED NINTH LEGISLATURE  
SECOND SESSION

**LEGISLATIVE BILL 838A**

FINAL READING

Introduced by Jacobson, 42.

Read first time March 26, 2026

- 1 A BILL FOR AN ACT relating to appropriations; to appropriate funds to aid
- 2 in carrying out the provisions of Legislative Bill 838, One Hundred
- 3 Ninth Legislature, Second Session, 2026; and to declare an
- 4 emergency.
- 5 Be it enacted by the people of the State of Nebraska,

1           **Section 1.**   There is hereby appropriated (1) \$523,247 from the  
2 General Fund for FY2026-27 and (2) \$136,300 from the General Fund for  
3 FY2027-28 to the Department of Revenue, for Program 102, to aid in  
4 carrying out the provisions of Legislative Bill 838, One Hundred Ninth  
5 Legislature, Second Session, 2026.

6           Total expenditures for permanent and temporary salaries and per  
7 diems from funds appropriated in this section shall not exceed \$99,500  
8 for FY2026-27 or \$102,500 for FY2027-28.

9           **Sec. 2.**   Since an emergency exists, this act takes effect when  
10 passed and approved according to law.