

LEGISLATURE OF NEBRASKA
ONE HUNDRED NINTH LEGISLATURE
SECOND SESSION

LEGISLATIVE BILL 1004

Introduced by Clouse, 37.

Read first time January 13, 2026

Committee: General Affairs

1 A BILL FOR AN ACT relating to liquor; to amend sections 53-103.02,
2 53-103.03, 53-103.24, and 53-160.02, Reissue Revised Statutes of
3 Nebraska; to redefine terms; to change the regulation of
4 nonalcoholic beer under the Nebraska Liquor Control Act; to
5 harmonize provisions; and to repeal the original sections.
6 Be it enacted by the people of the State of Nebraska,

1 **Section 1.** Section 53-103.02, Reissue Revised Statutes of Nebraska,
2 is amended to read:

3 53-103.02 (1) Alcoholic liquor includes alcohol, spirits, wine,
4 beer, and any liquid or solid, patented or not, containing one-half of
5 one percent or more alcohol by volume ~~alcohol~~, spirits, wine, or beer and
6 capable of being consumed as a beverage by a human being. Alcoholic
7 liquor also includes confections or candy that contains more than one-
8 half of one percent alcohol.

9 (2) The Nebraska Liquor Control Act does not apply to (a) alcohol
10 used in the manufacture of denatured alcohol produced in accordance with
11 acts of Congress and regulations adopted and promulgated pursuant to such
12 acts, (b) flavoring extracts, syrups, medicinal, mechanical, scientific,
13 culinary, or toilet preparations, or food products unfit for beverage
14 purposes, but the act applies to alcoholic liquor used in the
15 manufacture, preparation, or compounding of such products or confections
16 or candy that contains more than one-half of one percent alcohol, ~~or~~ (c)
17 wine intended for use and used by any church or religious organization
18 for sacramental purposes, or (d) nonalcoholic beer, except as provided in
19 section 53-160.02 relating to selling or furnishing nonalcoholic beer to
20 minors.

21 **Sec. 2.** Section 53-103.03, Reissue Revised Statutes of Nebraska, is
22 amended to read:

23 53-103.03 (1) Beer means a beverage obtained by alcoholic
24 fermentation of an infusion or concoction of barley or other grain, malt,
25 and hops in water and includes, but is not limited to, beer, ale, stout,
26 lager beer, porter, ~~near-beer~~, flavored malt beverage, and hard cider.

27 (2) Beer does not include nonalcoholic beer.

28 **Sec. 3.** Section 53-103.24, Reissue Revised Statutes of Nebraska, is
29 amended to read:

30 53-103.24 Nonalcoholic beer ~~Near-beer~~ means beer containing less
31 than one-half of one percent of alcohol by volume.

1 **Sec. 4.** Section 53-160.02, Reissue Revised Statutes of Nebraska, is
2 amended to read:

3 53-160.02 No person shall sell or furnish nonalcoholic beer to any
4 minor. ~~The manufacture, distribution, sale, and purchase of near beer~~
5 ~~shall be subject to all provisions of the Nebraska Liquor Control Act,~~
6 ~~except taxation provisions, to which the manufacture, distribution, sale,~~
7 ~~and purchase of beer are subject.~~

8 **Sec. 5.** Original sections 53-103.02, 53-103.03, 53-103.24, and
9 53-160.02, Reissue Revised Statutes of Nebraska, are repealed.