

LEGISLATURE OF NEBRASKA
ONE HUNDRED NINTH LEGISLATURE
SECOND SESSION

LEGISLATIVE BILL 1109

Introduced by von Gillern, 4; at the request of the Governor.

Read first time January 16, 2026

Committee:

1 A BILL FOR AN ACT relating to revenue and taxation; to amend sections
2 77-2704.46, 77-27,235, and 77-5804, Reissue Revised Statutes of
3 Nebraska, and sections 77-382, 77-2704.12, 77-2704.15, and 77-6818,
4 Revised Statutes Cumulative Supplement, 2024; to eliminate certain
5 sales and use tax exemptions and a renewable energy tax credit; to
6 change provisions relating to the use of credits under the Nebraska
7 Advantage Research and Development Act; to redefine a term under the
8 ImagINE Nebraska Act; to harmonize provisions; to provide an
9 operative date; to repeal the original sections; to outright repeal
10 sections 77-2701.54, 77-2704.57, 77-2704.60, 77-2704.61, and
11 77-2704.62, Reissue Revised Statutes of Nebraska; and to declare an
12 emergency.

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

1 **Section 1.** Section 77-382, Revised Statutes Cumulative Supplement,
2 2024, is amended to read:

3 77-382 (1) The department shall prepare a tax expenditure report
4 describing (a) the basic provisions of the Nebraska tax laws, (b) the
5 actual or estimated revenue loss caused by the exemptions, deductions,
6 exclusions, deferrals, credits, and preferential rates in effect on July
7 1 of each year and allowed under Nebraska's tax structure and in the
8 property tax, (c) the actual or estimated revenue loss caused by failure
9 to impose sales and use tax on services purchased for nonbusiness use,
10 and (d) the elements which make up the tax base for state and local
11 income, including income, sales and use, property, and miscellaneous
12 taxes.

13 (2) The department shall review the major tax exemptions for which
14 state general funds are used to reduce the impact of revenue lost due to
15 a tax expenditure. The report shall indicate an estimate of the amount of
16 the reduction in revenue resulting from the operation of all tax
17 expenditures. The report shall list each tax expenditure relating to
18 sales and use tax under the following categories:

19 (a) Agriculture, which shall include a separate listing for the
20 following items: Agricultural machinery; agricultural chemicals; seeds
21 sold to commercial producers; water for irrigation and manufacturing;
22 commercial artificial insemination; ~~mineral oil as dust suppressant~~;
23 animal grooming; oxygen for use in aquaculture; animal life whose
24 products constitute food for human consumption; and grains;

25 (b) Business across state lines, which shall include a separate
26 listing for the following items: Property shipped out-of-state;
27 fabrication labor for items to be shipped out-of-state; property to be
28 transported out-of-state; property purchased in other states to be used
29 in Nebraska; aircraft delivery to an out-of-state resident or business;
30 state reciprocal agreements for industrial machinery; and property taxed
31 in another state;

1 (c) Common carrier and logistics, which shall include a separate
2 listing for the following items: Railroad rolling stock and repair parts
3 and services; common or contract carriers and repair parts and services;
4 common or contract carrier accessories; and common or contract carrier
5 safety equipment;

6 (d) Consumer goods, which shall include a separate listing for the
7 following items: Motor vehicles and motorboat trade-ins; merchandise
8 trade-ins; certain medical equipment and medicine; newspapers;
9 laundromats; telefloral deliveries; motor vehicle discounts for the
10 disabled; and political campaign fundraisers;

11 (e) Energy, which shall include a separate listing for the following
12 items: Motor fuels; energy used in industry; energy used in agriculture;
13 aviation fuel; and minerals, oil, and gas severed from real property;

14 (f) Food, which shall include a separate listing for the following
15 items: Food for home consumption; Supplemental Nutrition Assistance
16 Program; school lunches; meals sold by hospitals; meals sold by
17 institutions at a flat rate; food for the elderly, handicapped, and
18 Supplemental Security Income recipients; and meals sold by churches;

19 (g) General business, which shall include a separate listing for the
20 following items: Component and ingredient parts; manufacturing machinery;
21 containers; film rentals; molds and dies; syndicated programming;
22 intercompany sales; intercompany leases; sale of a business or farm
23 machinery; and transfer of property in a change of business ownership;

24 (h) Lodging and shelter, which shall include a separate listing for
25 the following item: Room rentals by certain institutions;

26 (i) Miscellaneous, which shall include a separate listing for the
27 following items: Cash discounts and coupons; separately stated finance
28 charges; casual sales; lease-to-purchase agreements; and separately
29 stated taxes;

30 (j) Nonprofits, governments, and exempt entities, which shall
31 include a separate listing for the following items: Purchases by

1 political subdivisions of the state; purchases by churches and nonprofit
2 colleges and medical facilities; purchasing agents for public real estate
3 construction improvements; contractor as purchasing agent for public
4 agencies; Nebraska lottery; admissions to school events; sales on Native
5 American Indian reservations; school-supporting fundraisers; fine art
6 purchases by a museum; purchases by the Nebraska State Fair Board;
7 purchases by the Nebraska Investment Finance Authority and licensees of
8 the State Racing and Gaming Commission; purchases by the United States
9 Government; public records; and sales by religious organizations;

10 (k) Recent sales tax expenditures, which shall include a separate
11 listing for each sales tax expenditure created by statute or rule and
12 regulation after July 19, 2012;

13 (1) Services purchased for nonbusiness use, which shall include a
14 separate listing for each such service, including, but not limited to,
15 the following items: Motor vehicle cleaning, maintenance, and repair
16 services; cleaning and repair of clothing; cleaning, maintenance, and
17 repair of other tangible personal property; maintenance, painting, and
18 repair of real property; entertainment admissions; personal care
19 services; lawn care, gardening, and landscaping services; pet-related
20 services; storage and moving services; household utilities; other
21 personal services; taxi, limousine, and other transportation services;
22 legal services; accounting services; other professional services; and
23 other real estate services; and

24 (m) Telecommunications, which shall include a separate listing for
25 the following items: Telecommunications access charges; prepaid calling
26 arrangements; conference bridging services; and nonvoice data services.

27 (3) It is the intent of the Legislature that nothing in the Tax
28 Expenditure Reporting Act shall cause the valuation or assessment of any
29 property exempt from taxation on the basis of its use exclusively for
30 religious, educational, or charitable purposes.

31 **Sec. 2. Section 77-2704.12, Revised Statutes Cumulative Supplement,**

1 2024, is amended to read:

2 77-2704.12 (1) Sales and use taxes shall not be imposed on the gross
3 receipts from the sale, lease, or rental of and the storage, use, or
4 other consumption in this state of purchases by (a) any nonprofit
5 organization created exclusively for religious purposes, (b) any
6 nonprofit organization providing services exclusively to the blind, (c)
7 any nonprofit private educational institution established under sections
8 79-1601 to 79-1607, (d) any accredited, nonprofit, privately controlled
9 college or university with its primary campus physically located in
10 Nebraska, (e) any nonprofit (i) hospital, (ii) health clinic when one or
11 more hospitals or the parent corporations of the hospitals own or control
12 the health clinic for the purpose of reducing the cost of health services
13 or when the health clinic receives federal funds through the United
14 States Public Health Service for the purpose of serving populations that
15 are medically underserved, (iii) skilled nursing facility, (iv)
16 intermediate care facility, (v) assisted-living facility, (vi)
17 intermediate care facility for persons with developmental disabilities,
18 (vii) nursing facility, (viii) home health agency, (ix) hospice or
19 hospice service, (x) respite care service, (xi) mental health substance
20 use treatment center licensed under the Health Care Facility Licensure
21 Act, or (xii) center for independent living as defined in 29 U.S.C. 796a,
22 (f) any nonprofit licensed residential child-caring agency, (g) any
23 nonprofit licensed child-placing agency, (h) any nonprofit organization
24 certified by the Department of Health and Human Services to provide
25 community-based services for persons with developmental disabilities, or
26 (i) any nonprofit organization certified or contracted by a regional
27 behavioral health authority or the Division of Behavioral Health of the
28 Department of Health and Human Services to provide community-based mental
29 health or substance use services, or (j) any nonprofit organization for
30 purchases of property that will be transferred to an organization listed
31 in subdivisions (a) through (i) of this subsection until the property is

1 transferred or the contract is completed, provided that the nonprofit
2 organization (i) acquires property that will be transferred to an
3 organization listed in subdivisions (a) through (i) of this subsection or
4 (ii) enters into a contract of construction, improvement, or repair upon
5 property annexed to real estate if the property will be transferred to an
6 organization listed in subdivisions (a) through (i) of this subsection.

7 (2) Any organization listed in subsection (1) of this section shall
8 apply for an exemption on forms provided by the Tax Commissioner. The
9 application shall be approved and a numbered certificate of exemption
10 received by the applicant organization in order to be exempt from the
11 sales and use tax.

12 (3) The appointment of purchasing agents shall be recognized for the
13 purpose of altering the status of the construction contractor as the
14 ultimate consumer of building materials which are physically annexed to
15 the structure and which subsequently belong to the owner of the
16 organization or institution. The appointment of purchasing agents shall
17 be in writing and occur prior to having any building materials annexed to
18 real estate in the construction, improvement, or repair. The contractor
19 who has been appointed as a purchasing agent may apply for a refund of or
20 use as a credit against a future use tax liability the tax paid on
21 inventory items annexed to real estate in the construction, improvement,
22 or repair of a project for a licensed not-for-profit institution.

23 (4) Any organization listed in subsection (1) of this section which
24 enters into a contract of construction, improvement, or repair upon
25 property annexed to real estate without first issuing a purchasing agent
26 authorization to a contractor or repairperson prior to the building
27 materials being annexed to real estate in the project may apply to the
28 Tax Commissioner for a refund of any sales and use tax paid by the
29 contractor or repairperson on the building materials physically annexed
30 to real estate in the construction, improvement, or repair.

31 (5) Any person purchasing, storing, using, or otherwise consuming

1 building materials in the performance of any construction, improvement,
2 or repair by or for any institution enumerated in subsection (1) of this
3 section which is licensed upon completion although not licensed at the
4 time of construction or improvement, which building materials are annexed
5 to real estate and which subsequently belong to the owner of the
6 institution, shall pay any applicable sales or use tax thereon. Upon
7 becoming licensed and receiving a numbered certificate of exemption, the
8 institution organized not for profit shall be entitled to a refund of the
9 amount of taxes so paid in the performance of such construction,
10 improvement, or repair and shall submit whatever evidence is required by
11 the Tax Commissioner sufficient to establish the total sales and use tax
12 paid upon the building materials physically annexed to real estate in the
13 construction, improvement, or repair.

14 **Sec. 3.** Section 77-2704.15, Revised Statutes Cumulative Supplement,
15 2024, is amended to read:

16 77-2704.15 (1)(a) Sales and use taxes shall not be imposed on the
17 gross receipts from the sale, lease, or rental of and the storage, use,
18 or other consumption in this state of purchases by the state, including
19 public educational institutions recognized or established under the
20 provisions of Chapter 85, or by any county, township, city, village,
21 rural or suburban fire protection district, city airport authority,
22 county airport authority, joint airport authority, drainage district
23 organized under sections 31-401 to 31-450, sanitary drainage district
24 organized under sections 31-501 to 31-553, land bank created under the
25 Nebraska Municipal Land Bank Act, natural resources district, county
26 agricultural society, elected county fair board, housing agency as
27 defined in section 71-1575 except for purchases for any commercial
28 operation that does not exclusively benefit the residents of an
29 affordable housing project, ~~cemetery created under section 12-101,~~ or
30 joint entity or agency formed by any combination of two or more counties,
31 townships, cities, villages, or other exempt governmental units pursuant

1 to the Interlocal Cooperation Act, the Integrated Solid Waste Management
2 Act, or the Joint Public Agency Act, except for purchases for use in the
3 business of furnishing gas, water, electricity, or heat, or by any
4 irrigation or reclamation district, the irrigation division of any public
5 power and irrigation district, or public schools or learning communities
6 established under Chapter 79.

7 (b) For purposes of this subsection, purchases by the state or by a
8 governmental unit listed in subdivision (a) of this subsection include
9 purchases by any nonprofit corporation under a lease-purchase agreement,
10 financing lease, or other instrument which provides for transfer of title
11 to the property to the state or governmental unit upon payment of all
12 amounts due thereunder. If any nonprofit corporation will be making
13 purchases under a lease-purchase agreement, financing lease, or other
14 instrument as part of a project with a total estimated cost that exceeds
15 the threshold amount, then such purchases shall qualify for an exemption
16 under this section only if the question of proceeding with such project
17 has been submitted at a primary, general, or special election held within
18 the governmental unit that will be a party to the lease-purchase
19 agreement, financing lease, or other instrument and has been approved by
20 the voters of such governmental unit or the governmental unit's
21 expenditure towards the project is paid in whole or in part with
22 redevelopment bonds. For purposes of this subdivision, (i) project means
23 the acquisition of real property or the construction of a public building
24 and (ii) threshold amount means the greater of fifty thousand dollars or
25 six-tenths of one percent of the total actual value of real and personal
26 property of the governmental unit that will be a party to the lease-
27 purchase agreement, financing lease, or other instrument as of the end of
28 the governmental unit's prior fiscal year.

29 (2) The appointment of purchasing agents shall be recognized for the
30 purpose of altering the status of the construction contractor as the
31 ultimate consumer of building materials which are physically annexed to

1 the structure and which subsequently belong to the state or the
2 governmental unit. The appointment of purchasing agents shall be in
3 writing and occur prior to having any building materials annexed to real
4 estate in the construction, improvement, or repair. The contractor who
5 has been appointed as a purchasing agent may apply for a refund of or use
6 as a credit against a future use tax liability the tax paid on inventory
7 items annexed to real estate in the construction, improvement, or repair
8 of a project for the state or a governmental unit.

9 (3) Any governmental unit listed in subsection (1) of this section,
10 except the state, which enters into a contract of construction,
11 improvement, or repair upon property annexed to real estate without first
12 issuing a purchasing agent authorization to a contractor or repairperson
13 prior to the building materials being annexed to real estate in the
14 project may apply to the Tax Commissioner for a refund of any sales and
15 use tax paid by the contractor or repairperson on the building materials
16 physically annexed to real estate in the construction, improvement, or
17 repair.

18 **Sec. 4.** Section 77-2704.46, Reissue Revised Statutes of Nebraska, is
19 amended to read:

20 77-2704.46 Sales and use taxes shall not be imposed on the gross
21 receipts from the sale, lease, or rental of and the storage, use, or
22 other consumption in this state of:

23 (1) Any form of animal life of a kind the products of which
24 ordinarily constitute food for human consumption. Animal life includes
25 live poultry, ~~other species of game birds subject to permit and~~
~~regulation by the Game and Parks Commission,~~ and livestock on the hoof
27 when sales are made by the grower, producer, feeder, or any person
28 engaged in the business of bartering, buying, or selling live poultry,
29 ~~other species of game birds subject to permit and regulation by the Game~~
30 ~~and Parks Commission,~~ or livestock on the hoof;

31 (2) Seeds and annual plants, the products of which ordinarily

1 constitute food for human consumption and which seeds and annual plants
2 are sold to commercial producers of such products, and seed legumes, seed
3 grasses, and seed grains when sold to be used exclusively for
4 agricultural purposes;

5 (3) Agricultural chemicals, adjuvants, surfactants, bonding agents,
6 clays, oils, and any other additives or compatibility agents for use in
7 commercial agriculture and applied to land or crops and sold in any tax
8 period that has not been closed by the applicable statute of limitations.

9 Agricultural chemicals does not mean chemicals, adjuvants, surfactants,
10 bonding agents, clays, oils, and any other additives or compatibility
11 agents applied to harvested grains stored in commercial elevators; or

12 (4) Oxygen for use in aquaculture as defined in section 2-3804.01.

13 **Sec. 5.** Section 77-27,235, Reissue Revised Statutes of Nebraska, is
14 amended to read:

15 77-27,235 (1) Beginning on or after July 14, 2006, and before July
16 1, 2026, any Any producer of electricity generated by a new renewable
17 electric generation facility shall earn a renewable energy tax credit.

18 For electricity generated on or after July 14, 2006, and before October
19 1, 2007, the credit shall be .075 cent for each kilowatt-hour of
20 electricity generated by a new renewable electric generation facility.

21 For electricity generated on or after October 1, 2007, and before January
22 1, 2010, the credit shall be .1 cent for each kilowatt-hour of
23 electricity generated by a new renewable electric generation facility.

24 For electricity generated on or after January 1, 2010, and before January
25 1, 2013, the credit shall be .075 cent per kilowatt-hour for electricity
26 generated by a new renewable electric generation facility. For

27 electricity generated on or after January 1, 2013, and before July 1,
28 2026, the credit shall be .05 cent per kilowatt-hour for electricity
29 generated by a new renewable electric generation facility. The credit may

30 be earned for production of electricity for ten years after the date that
31 the facility is placed in operation on or after July 14, 2006.

1 (2) For purposes of this section:

2 (a) Electricity generated by a new renewable electric generation
3 facility means electricity that is exclusively produced by a new
4 renewable electric generation facility;

5 (b) Eligible renewable resources means wind, moving water, solar,
6 geothermal, fuel cell, methane gas, or photovoltaic technology; and

7 (c) New renewable electric generation facility means an electrical
8 generating facility located in this state that is first placed into
9 service on or after July 14, 2006, which utilizes eligible renewable
10 resources as its fuel source.

11 (3) The credit allowed under this section may be used to reduce the
12 producer's Nebraska income tax liability or to obtain a refund of state
13 sales and use taxes paid by the producer of electricity generated by a
14 new renewable electric generation facility. A claim to use the credit for
15 refund of the state sales and use taxes paid, either directly or
16 indirectly, by the producer may be filed quarterly for electricity
17 generated during the previous quarter by the twentieth day of the month
18 following the end of the calendar quarter. The credit may be used to
19 obtain a refund of state sales and use taxes paid during the quarter
20 immediately preceding the quarter in which the claim for refund is made,
21 except that the amount refunded under this subsection shall not exceed
22 the amount of the state sales and use taxes paid during the quarter.

23 (4) The Department of Revenue may adopt and promulgate rules and
24 regulations to permit verification of the validity and timeliness of any
25 renewable energy tax credit claimed.

26 (5) The total amount of renewable energy tax credits that may be
27 used by all taxpayers shall be limited to fifty thousand dollars without
28 further authorization from the Legislature.

29 (6) The credit allowed under this section may not be claimed by a
30 producer who received a sales tax exemption under section 77-2704.57, as
31 such section existed on June 30, 2026, for the new renewable electric

1 generation facility.

2 (7) Interest shall not be allowed on any refund paid under this
3 section.

4 **Sec. 6.** Section 77-5804, Reissue Revised Statutes of Nebraska, is
5 amended to read:

6 77-5804 (1) The credit allowed under section 77-5803 may be used (a)
7 to obtain a refund of state sales and use taxes paid or (b) ~~, may be used~~
8 against the income tax liability of the taxpayer ~~, or may be used as a~~
9 ~~refundable credit claimed on an income tax return of the taxpayer.~~ The
10 ~~return need not reflect any income tax liability owed by the taxpayer.~~

11 (2) A claim for the credit may be filed quarterly for refund of the
12 state sales and use taxes paid, either directly or indirectly, after the
13 filing of the income tax return for the tax year in which the credit was
14 first allowed.

15 (3) The credit may be used to obtain a refund of state sales and use
16 taxes paid before the end of the tax year for which the credit was
17 allowed, except that the amount refunded under this subsection shall not
18 exceed the amount of the state sales and use taxes paid, either directly
19 or indirectly, by the taxpayer on the qualifying expenditures.

20 (4) Credits distributed to a partner, limited liability company
21 member, shareholder, or beneficiary may be used against the income tax
22 liability of the partner, member, shareholder, or beneficiary receiving
23 the credits.

24 (5) Interest shall not be allowed on any taxes refunded under the
25 Nebraska Advantage Research and Development Act.

26 **Sec. 7.** Section 77-6818, Revised Statutes Cumulative Supplement,
27 2024, is amended to read:

28 77-6818 (1) Qualified location means a location at which the
29 majority of the business activities conducted are within one or more of
30 the following NAICS codes or the following descriptions:

31 (a) Manufacturing - 31, 32, or 33, including pre-production

1 services;

2 (b) Testing Laboratories - 541380;

3 (c) Rail Transportation - 482;

4 (d) Truck Transportation - 484;

5 (e) Insurance Carriers - 5241;

6 (f) Wired Telecommunications Carriers - 517311;

7 (g) Wireless Telecommunications Carriers (except Satellite) -
8 517312;

9 (h) Telemarketing Bureaus and Other Contact Centers - 561422;

10 (i) Data Processing, Hosting, and Related Services - 518210;

11 (j) Computer Facilities Management Services - 541513;

12 (k) Warehousing and Storage - 4931;

13 (l) The administrative management of the taxpayer's activities,
14 including headquarter facilities relating to such activities, or the
15 administrative management of any of the activities of any business entity
16 or entities in which the taxpayer or a group of its owners hold any
17 direct or indirect ownership interest of at least ten percent, including
18 headquarter facilities relating to such activities;

19 (m) Logistics Facilities - Portions of NAICS 488210, 488310, and
20 488490 dealing with independently operated trucking terminals,
21 independently operated railroad and railway terminals, and waterfront
22 terminal and port facility operations;

23 (n) Services provided on aircraft brought into this state by an
24 individual who is a resident of another state or any other person who has
25 a business location in another state when the aircraft is not to be
26 registered or based in this state and will not remain in this state more
27 than ten days after the service is completed;

28 (o) The conducting of research, development, or testing, or any
29 combination thereof, for scientific, agricultural, animal husbandry, food
30 product, industrial, or technology purposes;

31 (p) The production of electricity by using one or more sources of

1 renewable energy to produce electricity for sale. For purposes of this
2 subdivision, sources of renewable energy includes, but is not limited to,
3 wind, solar, energy storage, geothermal, hydroelectric, biomass, nuclear,
4 and transmutation of elements;

5 (q) Computer Systems Design and Related Services - 5415;

6 (r) The performance of financial services. For purposes of this
7 subdivision, financial services includes only financial services provided
8 by any financial institution subject to tax under Chapter 77, article 38,
9 or any person or entity licensed by the Department of Banking and Finance
10 or the federal Securities and Exchange Commission;

11 (s) Postharvest Crop Activities (except Cotton Ginning) - 115114; or

12 (t) The processing of tangible personal property. For purposes of
13 this subdivision, processing means to subject to a particular method,
14 system, or technique of preparation, handling, or other treatment
15 designed to prepare tangible personal property for market, manufacture,
16 or other commercial use which does not result in the transformation of
17 such property into a substantially different character. ; or

18 (u) ~~Waste Treatment and Disposal~~ - 5622.

19 (2)(a) Qualified location also includes any other business location
20 if at least seventy-five percent of the revenue derived at the location
21 is from sales to customers who are not related persons which are
22 delivered or provided from the qualified location to a location that is
23 not within Nebraska according to the sourcing rules in subsections (2)
24 and (3) of section 77-2734.14. Intermediate sales to related persons are
25 included as sales to customers delivered or provided to a location
26 outside Nebraska if the related person delivers or provides the goods or
27 services to a location outside Nebraska. Even if a location meets the
28 seventy-five percent requirement of this subdivision, such location shall
29 not constitute a qualified location under this subdivision if the
30 majority of the business activities conducted at such location are within
31 any of the following NAICS codes or any combination thereof:

9 (b) The director may adopt and promulgate rules and regulations
10 establishing an alternative method in circumstances in which subdivision
11 (2)(a) of this section does not accurately reflect the out-of-state sales
12 taking place at locations within Nebraska for a particular industry.

13 (3) The determination of the majority of the business activities
14 shall be made based on the number of employees working in the respective
15 business activities. The director may adopt and promulgate rules and
16 regulations establishing an alternative method in circumstances in which
17 other factors provide a better reflection of business activities.

18 (4) The delineation of the types of business activities which enable
19 a location to constitute a qualified location is based on the state's
20 intention to attract certain types of business activities and to
21 responsibly accomplish the purposes of the Imagine Nebraska Act by
22 directing the state's incentive capabilities towards business activities
23 which, due to their national nature, could locate outside of Nebraska and
24 which therefore would, through the use of incentives, be motivated to
25 locate in Nebraska. By listing specific types of business activities in
26 subsection (1) of this section, the state has determined such business
27 activities by their nature meet these objectives. By specifying the
28 national nature of a taxpayer's revenue in subsection (2) of this
29 section, the state has determined that certain other types of business
30 activities can meet these objectives.

31 **Sec. 8.** This act becomes operative on July 1, 2026.

1 **Sec. 9.** Original sections 77-2704.46, 77-27,235, and 77-5804,
2 Reissue Revised Statutes of Nebraska, and sections 77-382, 77-2704.12,
3 77-2704.15, and 77-6818, Revised Statutes Cumulative Supplement, 2024,
4 are repealed.

5 **Sec. 10.** The following sections are outright repealed: Sections
6 77-2701.54, 77-2704.57, 77-2704.60, 77-2704.61, and 77-2704.62, Reissue
7 Revised Statutes of Nebraska.

8 **Sec. 11.** Since an emergency exists, this act takes effect when
9 passed and approved according to law.