

LEGISLATURE OF NEBRASKA
ONE HUNDRED NINTH LEGISLATURE
SECOND SESSION

LEGISLATIVE BILL 1151

Introduced by Clouse, 37.

Read first time January 20, 2026

Committee: General Affairs

1 A BILL FOR AN ACT relating to the Nebraska Liquor Control Act; to amend
2 sections 53-116.02, 53-117.07, 53-123, 53-124.16, 53-131, 53-133,
3 53-134.03, 53-164.01, and 53-1,115, Reissue Revised Statutes of
4 Nebraska, sections 53-103, 53-103.51, 53-124.11, 53-124.12, 53-132,
5 53-169, and 53-171, Revised Statutes Cumulative Supplement, 2024,
6 and sections 53-101, 53-123.01, 53-123.15, 53-123.17, 53-124,
7 53-124.01, 53-129, and 53-134, Revised Statutes Supplement, 2025; to
8 define a term; to provide for a regional craft brewery license; to
9 change provisions relating to the issuance and revocation of
10 licenses, fees, taxes, and operational requirements under the act;
11 to provide powers and duties to the Nebraska Liquor Control
12 Commission; to harmonize provisions; and to repeal the original
13 sections.
14 Be it enacted by the people of the State of Nebraska,

1 **Section 1.** Section 53-101, Revised Statutes Supplement, 2025, is
2 amended to read:

3 53-101 Sections 53-101 to 53-1,122 and sections 3 to 4 of this act
4 shall be known and may be cited as the Nebraska Liquor Control Act.

5 **Sec. 2.** Section 53-103, Revised Statutes Cumulative Supplement,
6 2024, is amended to read:

7 53-103 For purposes of the Nebraska Liquor Control Act, the
8 definitions found in sections 53-103.01 to 53-103.52 and section 3 of
9 this act apply.

10 **Sec. 3.** Regional craft brewery means a craft brewery that produces
11 between twenty thousand and two hundred thousand barrels of beer a year.

12 **Sec. 4.** (1) Any person who operates a regional craft brewery shall
13 obtain a license pursuant to the Nebraska Liquor Control Act. A license
14 to operate a regional craft brewery shall permit the production of
15 aggregate from all physical locations comprising the licensed premises. A
16 regional craft brewery may also sell to beer wholesalers for sale and
17 distribution to licensed retailers. A regional craft brewery license
18 issued pursuant to this section shall be the only license required by the
19 Nebraska Liquor Control Act for the manufacture and retail sale of beer
20 for consumption on or off the licensed premises, except that the sale of
21 any beer other than beer manufactured by the regional craft brewery
22 licensee, wine, or alcoholic liquor by the drink for consumption on the
23 licensed premises shall require the appropriate retail license. The
24 holder of a regional craft brewery license shall have the right to obtain
25 a retail license at such licensed premises or at any microbrewery or
26 brewpub operated by such regional craft brewery. Any license held by the
27 operator of a craft brewery shall be subject to the act.

28 (2) A holder of a regional craft brewery license may obtain an
29 annual catering license pursuant to section 53-124.12, a special
30 designated license pursuant to section 53-124.11, an entertainment
31 district license pursuant to section 53-123.17, or a promotional farmers

1 market special designated license pursuant to section 53-124.16.

2 (3) For purposes of this section, licensed premises may include up
3 to eight separate physical locations.

4 (4) A holder of a regional craft brewery license may store and
5 warehouse tax-paid products produced on such licensee's licensed premises
6 in a designated, secure, offsite storage facility if the holder of the
7 regional craft brewery license receives authorization from the commission
8 and notifies the commission of the location of the storage facility and
9 maintains, at the regional craft brewery and at the storage facility, a
10 separate perpetual inventory of the product stored at the storage
11 facility. Consumption of alcoholic liquor at the storage facility is
12 strictly prohibited.

13 (5) The commission may adopt and promulgate rules and regulations
14 pertaining to the licensure and rights of regional craft breweries.

15 **Sec. 5.** Section 53-103.51, Revised Statutes Cumulative Supplement,
16 2024, is amended to read:

17 53-103.51 (1) Primary source of supply in the United States means:

18 (a) The manufacturer, producer, or owner of any alcoholic liquor at
19 the time it becomes a marketable product in the United States;

20 (b) The bottler of any alcoholic liquor in the United States;

21 (c) The exclusive agent within the United States or any of the
22 states of any manufacturer, producer, owner, or bottler of any alcoholic
23 liquor outside the United States; or

24 (d) A licensed Nebraska craft brewery, regional craft brewery, farm
25 winery, microdistillery, or manufacturer.

26 (2) To be the primary source of supply in the United States, the
27 licensee causing such alcoholic liquor to be imported into Nebraska must
28 be the first source, such as the manufacturer or the source closest to
29 the manufacturer, in the channel of commerce from which the product can
30 be secured by Nebraska licensed wholesalers.

31 **Sec. 6.** Section 53-116.02, Reissue Revised Statutes of Nebraska, is

1 amended to read:

2 53-116.02 Whenever any retail licensee, bottle club licensee, craft
3 brewery licensee, regional craft brewery licensee, or microdistillery
4 licensee has been convicted by any court of a violation of the Nebraska
5 Liquor Control Act, the licensee may, in addition to the penalties for
6 such offense, incur a forfeiture of the license and all money that had
7 been paid for the license. The local governing body may conditionally
8 revoke the license subject to a final order of the commission, or the
9 commission may revoke the license in an original proceeding brought
10 before it for that purpose.

11 **Sec. 7.** Section 53-117.07, Reissue Revised Statutes of Nebraska, is
12 amended to read:

13 53-117.07 All proceedings for the suspension, cancellation, or
14 revocation of licenses of manufacturers, wholesalers, nonbeverage users,
15 craft breweries, regional craft breweries, microdistilleries, railroads,
16 airlines, shippers, boats, special party buses, and pedal-pub vehicles
17 shall be before the commission, and the proceedings shall be in
18 accordance with rules and regulations adopted and promulgated by it not
19 inconsistent with law. No such license shall be so suspended, canceled,
20 or revoked except after a hearing by the commission with reasonable
21 notice to the licensee and opportunity to appear and defend.

22 **Sec. 8.** Section 53-123, Reissue Revised Statutes of Nebraska, is
23 amended to read:

24 53-123 Licenses issued by the commission shall be of the following
25 types: (1) Manufacturer's license; (2) alcoholic liquor wholesale
26 license, except beer; (3) beer wholesale license; (4) retail license; (5)
27 railroad license; (6) airline license; (7) boat license; (8) nonbeverage
28 user's license; (9) farm winery license; (10) craft brewery license; (11)
29 shipping license; (12) special designated license; (13) catering license;
30 (14) microdistillery license; (15) entertainment district license; (16)
31 pedal-pub vehicle license; (17) bottle club license; (18) special party

1 bus license; and (19) promotional farmers market special designated
2 license; and (20) regional craft brewery license.

3 **Sec. 9.** Section 53-123.01, Revised Statutes Supplement, 2025, is
4 amended to read:

5 53-123.01 (1) A manufacturer's license shall allow the manufacture,
6 storage, and sale of alcoholic liquor to wholesale licensees in this
7 state and to such persons outside the state as may be permitted by law,
8 except that nothing in the Nebraska Liquor Control Act shall prohibit a
9 manufacturer of beer from distributing tax-paid samples of beer at the
10 premises of a licensed manufacturer for consumption on the premises. A
11 manufacturer's license issued pursuant to this section shall be the only
12 license required by the Nebraska Liquor Control Act for the manufacture
13 and retail sale of beer manufactured on the licensed premises for
14 consumption on the licensed premises.

15 (2)(a) A licensee who or which first obtains a craft brewery license
16 pursuant to section 53-123.14, holds such license for not less than three
17 years, and operates a brewpub or microbrewery on the licensed premises of
18 such craft brewery license shall obtain, ~~a manufacturer's license~~ when
19 the manufacture of beer on the licensed premises exceeds twenty thousand
20 barrels per year, either (i) a regional craft brewery license pursuant to
21 section 4 of this act or (ii) a manufacturer's license. The
22 manufacturer's license shall authorize the continued retail sale of beer
23 for consumption on or off the premises but only to the extent the
24 premises were previously licensed as a craft brewery. The sale of any
25 beer other than beer manufactured by the licensee, wine, or alcoholic
26 liquor for consumption on the licensed premises shall require the
27 appropriate retail license. The holder of such manufacturer's license may
28 continue to operate up to eight retail locations which are in operation
29 at the time such manufacturer's license is issued and shall divest itself
30 from retail locations in excess of eight locations. The licensee shall
31 not begin operation at any new retail location even if the licensee's

1 production is reduced below twenty thousand barrels per year.

2 (b) The holder of such manufacturer's license may obtain an annual
3 catering license pursuant to section 53-124.12, a special designated
4 license pursuant to section 53-124.11, or an entertainment district
5 license pursuant to section 53-123.17.

6 (3) A holder of a manufacturer's license to manufacture spirits may
7 operate a rickhouse that meets the requirements for a distilled spirit
8 plant pursuant to 26 U.S.C. 5178, as such section existed on January 1,
9 2024, if such manufacturer receives authorization from the commission and
10 notifies the commission of the location of such rickhouse in a manner
11 prescribed by the commission.

12 **Sec. 10.** Section 53-123.15, Revised Statutes Supplement, 2025, is
13 amended to read:

14 53-123.15 (1) No person shall order or receive alcoholic liquor in
15 this state which has been shipped directly to him or her from outside
16 this state by any person other than a holder of a shipping license issued
17 by the commission, except that a licensed wholesaler may receive not more
18 than three gallons of wine in any calendar year from any person who is
19 not a holder of a shipping license.

20 (2) The commission may issue a shipping license to a manufacturer.
21 Such license shall allow the licensee to ship alcoholic liquor only to a
22 licensed wholesaler. A person who receives a license pursuant to this
23 subsection shall pay the fee required in sections 53-124 and 53-124.01
24 for a manufacturer's shipping license. Such fee shall be collected by the
25 commission and be remitted to the State Treasurer for credit to the
26 General Fund, except that the fee received for a shipping license issued
27 to a beer manufacturer pursuant to this subsection shall be credited to
28 the Nebraska Beer Industry Promotional Fund.

29 (3) The commission may issue a shipping license to any person who
30 deals with vintage wines, which shipping license shall allow the licensee
31 to distribute such wines to a licensed wholesaler in the state. For

1 purposes of distributing vintage wines, a licensed shipper must utilize a
2 designated wholesaler if the manufacturer has a designated wholesaler.
3 For purposes of this section, vintage wine shall mean a wine verified to
4 be ten years of age or older and not available from a primary American
5 source of supply. A person who receives a license pursuant to this
6 subsection shall pay the fee required in sections 53-124 and 53-124.01
7 for a vintage wine dealer's shipping license. Such fee shall be collected
8 by the commission and be remitted to the State Treasurer for credit to
9 the General Fund.

10 (4) The commission may issue a shipping license to a wholesaler
11 located outside the State of Nebraska. Such license shall allow the
12 licensee to ship alcoholic liquor only to a licensed Nebraska wholesaler.
13 A person who receives a license pursuant to this subsection shall pay the
14 fee required in sections 53-124 and 53-124.01 for a wholesalers shipping
15 license. Such fee shall be collected by the commission and be remitted to
16 the State Treasurer for credit to the General Fund.

17 (5) The commission may issue a shipping license to any manufacturer
18 who sells and ships alcoholic liquor from another state directly to a
19 consumer in this state if the manufacturer satisfies the requirements of
20 subsections (8) through (10) of this section. A manufacturer who receives
21 a license pursuant to this subsection shall pay the fee required in
22 sections 53-124 and 53-124.01 for a manufacture direct sales shipping
23 license. Such fee shall be collected by the commission and remitted to
24 the State Treasurer for credit to the Winery and Grape Producers
25 Promotional Fund.

26 (6) The commission may issue a shipping license to any retailer who
27 is licensed within or outside Nebraska, who is authorized to sell
28 alcoholic liquor at retail in the state of domicile of the retailer, and
29 who is not a manufacturer if such retailer satisfies the requirements of
30 subsections (8) through (10) of this section to ship alcoholic liquor
31 from another state directly to a consumer in this state. A retailer who

1 receives a license pursuant to this subsection shall pay the fee required
2 in sections 53-124 and 53-124.01 for a retail direct sales shipping
3 license. Such fee shall be collected by the commission and remitted to
4 the State Treasurer for credit to the Winery and Grape Producers
5 Promotional Fund.

6 (7) The application for a shipping license under subsection (2) or
7 (3) of this section shall be in such form as the commission prescribes.
8 The application shall contain all provisions the commission deems proper
9 and necessary to effectuate the purpose of any section of the act and the
10 rules and regulations of the commission that apply to manufacturers and
11 shall include, but not be limited to, provisions that the applicant, in
12 consideration of the issuance of such shipping license, agrees:

13 (a) To comply with and be bound by sections 53-162 and 53-164.01 in
14 making and filing reports, paying taxes, penalties, and interest, and
15 keeping records;

16 (b) To permit and be subject to all of the powers granted by section
17 53-164.01 to the commission or its duly authorized employees or agents
18 for inspection and examination of the applicant's premises and records
19 and to pay the actual expenses, excluding salary, reasonably attributable
20 to such inspections and examinations made by duly authorized employees of
21 the commission if within the United States; and

22 (c) That if the applicant violates any of the provisions of the
23 application or the license, any section of the act, or any of the rules
24 and regulations of the commission that apply to manufacturers, the
25 commission may suspend, cancel, or revoke such shipping license for such
26 period of time as it may determine.

27 (8) The application for a shipping license under subsection (5) or
28 (6) of this section shall be in such form as the commission prescribes.
29 The application shall require an applicant which is a manufacturer, a
30 craft brewery, a regional craft brewery, a craft distillery, or a farm
31 winery to identify the brands of alcoholic liquor that the applicant is

1 requesting the authority to ship either into or within Nebraska. For all
2 applicants, unless otherwise provided in this section, the application
3 shall contain all provisions the commission deems proper and necessary to
4 effectuate the purpose of any section of the act and the rules and
5 regulations of the commission that apply to manufacturers or retailers
6 and shall include, but not be limited to, provisions that the applicant,
7 in consideration of the issuance of such shipping license, agrees:

8 (a) To comply with and be bound by sections 53-162 and 53-164.01 in
9 making and filing reports, paying taxes, penalties, and interest, and
10 keeping records;

11 (b) To permit and be subject to all of the powers granted by section
12 53-164.01 to the commission or its duly authorized employees or agents
13 for inspection and examination of the applicant's premises and records
14 and to pay the actual expenses, excluding salary, reasonably attributable
15 to such inspections and examinations made by duly authorized employees of
16 the commission if within the United States;

17 (c) That if the applicant violates any of the provisions of the
18 application or the license, any section of the act, or any of the rules
19 and regulations of the commission that apply to manufacturers or
20 retailers, the commission may suspend, cancel, or revoke such shipping
21 license for such period of time as it may determine;

22 (d) That the applicant agrees to notify the commission of any
23 violations in the state in which he or she is domiciled and any
24 violations of the direct shipping laws of any other states. Failure to
25 notify the commission within thirty days after such a violation may
26 result in a hearing before the commission pursuant to which the license
27 may be suspended, canceled, or revoked; and

28 (e) That the applicant, if a manufacturer, craft brewery, regional
29 craft brewery, craft distillery, or farm winery, agrees to notify any
30 wholesaler licensed in Nebraska that has been authorized to distribute
31 such brands that the application has been filed for a shipping license.

1 The notice shall be in writing and in a form prescribed by the
2 commission. The commission may adopt and promulgate rules and regulations
3 as it reasonably deems necessary to implement this subdivision, including
4 rules and regulations that permit the holder of a shipping license under
5 this subdivision to amend the shipping license by, among other things,
6 adding or deleting any brands of alcoholic liquor identified in the
7 shipping license.

8 (9) Any manufacturer or retailer who is granted a shipping license
9 under subsection (5) or (6) of this section shall:

10 (a) Only ship the brands of alcoholic liquor identified on the
11 application;

12 (b) Only ship alcoholic liquor that is owned by the holder of the
13 shipping license;

14 (c) Only ship alcoholic liquor that is properly registered with the
15 Alcohol and Tobacco Tax and Trade Bureau of the United States Department
16 of the Treasury;

17 (d) Not ship any alcoholic liquor products that the manufacturers or
18 wholesalers licensed in Nebraska have voluntarily agreed not to bring
19 into Nebraska at the request of the commission;

20 (e) Not ship more than nine liters of alcoholic liquor per month to
21 any person in Nebraska to whom alcoholic beverages may be lawfully sold.
22 All such sales and shipments shall be for personal consumption only and
23 not for resale; and

24 (f) Cause the direct shipment of alcoholic liquor to be by approved
25 common carrier only. The commission shall adopt and promulgate rules and
26 regulations pursuant to which common carriers may apply for approval to
27 provide common carriage of alcoholic liquor shipped by a holder of a
28 shipping license issued pursuant to subsection (5) or (6) of this
29 section. The rules and regulations shall include provisions that require
30 (i) the recipient to demonstrate, upon delivery, that he or she is at
31 least twenty-one years of age, (ii) the recipient to sign an electronic

1 or paper form or other acknowledgment of receipt as approved by the
2 commission, and (iii) the commission-approved common carrier to submit to
3 the commission such information as the commission may prescribe. The
4 commission-approved common carrier shall refuse delivery when the
5 proposed recipient appears to be under the age of twenty-one years and
6 refuses to present valid identification. All holders of shipping licenses
7 shipping alcoholic liquor pursuant to this subdivision shall affix a
8 conspicuous notice in sixteen-point type or larger to the outside of each
9 package of alcoholic liquor shipped within or into the State of Nebraska,
10 in a conspicuous location, stating: CONTAINS ALCOHOLIC BEVERAGES;
11 SIGNATURE OF PERSON AT LEAST 21 YEARS OF AGE REQUIRED FOR DELIVERY. Any
12 delivery of alcoholic beverages to a minor by a common carrier shall
13 constitute a violation by the common carrier. The common carrier and the
14 holder of the shipping license shall be liable only for their independent
15 acts.

16 (10) For purposes of sections 53-160, 77-2703, and 77-27,142, each
17 shipment of alcoholic liquor by the holder of a shipping license under
18 subsection (3), (5), or (6) of this section shall constitute a sale in
19 Nebraska by establishing a nexus in the state. The holder of the shipping
20 license shall collect all the taxes due to the State of Nebraska and any
21 political subdivision and remit any excise taxes monthly to the
22 commission and any sales taxes to the Department of Revenue.

23 (11) By July 1, 2014, the commission shall report to the General
24 Affairs Committee of the Legislature the number of shipping licenses
25 issued for license years 2013-14 and 2014-15. The report shall be made
26 electronically.

27 **Sec. 11.** Section 53-123.17, Revised Statutes Supplement, 2025, is
28 amended to read:

29 53-123.17 (1) A local governing body may designate an entertainment
30 district in which a commons area may be used by retail, craft brewery,
31 regional craft brewery, and microdistillery licensees and holders of a

1 manufacturer's license which obtain an entertainment district license.
2 The local governing body may, at any time, revoke such designation if it
3 finds that the commons area threatens the health, safety, or welfare of
4 the public or has become a common nuisance. The local governing body
5 shall file the designation or the revocation of the designation with the
6 commission.

7 (2) An entertainment district license allows the sale of alcoholic
8 liquor for consumption on the premises within the confines of a commons
9 area. The consumption of alcoholic liquor in the commons area shall only
10 occur during the hours authorized for sale of alcoholic liquor for
11 consumption on the premises under section 53-179 and while food service
12 is available in the commons area or is available for sale by at least one
13 holder of an entertainment district license. Only the holder of an
14 entertainment district license or employees of such licensee may sell or
15 dispense alcoholic liquor in the commons area.

16 (3) An entertainment district licensee shall serve alcoholic liquor
17 to be consumed in the commons area in containers that prominently display
18 the licensee's trade name or logo or some other mark that is unique to
19 the licensee under the licensee's retail license, craft brewery license,
20 regional craft brewery license, microdistillery license, or
21 manufacturer's license. An entertainment district licensee may allow
22 alcohol sold by another entertainment district licensee to enter the
23 licensed premises of either licensee. No entertainment district licensee
24 shall allow alcoholic liquor to leave the commons area or the premises
25 licensed under its retail license, craft brewery license, regional craft
26 brewery license, microdistillery license, or manufacturer's license.

27 (4) If the licensed premises of the holder of a license to sell
28 alcoholic liquor at retail issued under subsection (6) of section 53-124,
29 a craft brewery license, regional craft brewery license, a
30 microdistillery license, or a manufacturer's license is adjacent to a
31 commons area in an entertainment district designated by a local governing

1 body pursuant to this section, the holder of the license may obtain an
2 annual entertainment district license as prescribed in this section. The
3 entertainment district license shall be issued for the same period and
4 may be renewed in the same manner as the retail license, craft brewery
5 license, regional craft brewery license, microdistillery license, or
6 manufacturer's license.

7 (5) In order to obtain an entertainment district license, a person
8 eligible under subsection (4) of this section shall:

9 (a) File an application with the commission upon such forms as the
10 commission prescribes; and

11 (b) Pay an additional license fee of three hundred dollars for the
12 privilege of serving alcohol in the entertainment district payable to the
13 clerk of the local governing body in the same manner as license fees
14 under subdivision (4) of section 53-134.

15 (6) When an application for an entertainment district license is
16 filed, the commission shall notify the clerk of the local governing body.
17 The commission shall include with such notice one copy of the application
18 by mail or electronic delivery. The local governing body and the
19 commission shall process the application in the same manner as provided
20 in section 53-132.

21 (7) The local governing body may impose an occupation tax on the
22 business of an entertainment district licensee doing business within the
23 liquor license jurisdiction of the local governing body as provided in
24 subdivision (11)(b) of this section in accordance with section 53-132.

25 (8) The local governing body with respect to entertainment district
26 licensees within its liquor license jurisdiction as provided in
27 subdivision (11)(b) of this section may cancel an entertainment district
28 license for cause for the remainder of the period for which such
29 entertainment district license is issued. Any person whose entertainment
30 district license is canceled may appeal to the commission in accordance
31 with section 53-134.

1 (9) A local governing body may regulate by ordinance, not
2 inconsistent with the Nebraska Liquor Control Act, any area it designates
3 as an entertainment district.

4 (10) Violation of any provision of this section or any rules or
5 regulations adopted and promulgated pursuant to this section by an
6 entertainment district licensee may be cause to revoke, cancel, or
7 suspend the retail license issued under subsection (6) of section 53-124,
8 craft brewery license, regional craft brewery license, microdistillery
9 license, or manufacturer's license held by such licensee.

10 (11) For purposes of this section:

11 (a)(i) Commons area means an area:

12 (A) Within an entertainment district designated by a local governing
13 body;

14 (B) Shared by authorized licensees with entertainment district
15 licenses;

16 (C) Abutting the licensed premises of such licensees;

17 (D) With reasonable safety measures in place to protect pedestrians,
18 including signage, lighting, and reduced motor vehicle speeds when motor
19 vehicles will be in close proximity to pedestrians; and

20 (E) With a prohibition on the carrying of open alcoholic liquor
21 containers and the consumption of alcoholic liquor on any open street or
22 highway except when necessary to cross the same at a designated
23 crosswalk.

24 (ii) Commons area may include any area of a public or private right-
25 of-way if the area otherwise meets the requirements of this section; and

26 (b) Local governing body means the governing body of the city or
27 village in which the entertainment district licensee is located.

28 **Sec. 12.** Section 53-124, Revised Statutes Supplement, 2025, is
29 amended to read:

30 53-124 (1) At the time application is made to the commission for a
31 license of any type, the applicant shall pay the fee provided in section

1 53-124.01 and, if the applicant is an individual, provide the applicant's
2 social security number. The commission shall issue the types of licenses
3 described in this section.

4 (2) There shall be an airline license, a boat license, a special
5 party bus license, a pedal-pub vehicle license, and a railroad license.

6 (3)(a) There shall be a manufacturer's license for alcohol and
7 spirits, for beer, and for wine. The annual fee for a manufacturer's
8 license for beer shall be based on the barrel daily capacity as follows:

- 9 (i) 1 to 100 barrel daily capacity, or any part thereof, tier one;
10 (ii) 100 to 150 barrel daily capacity, tier two;
11 (iii) 150 to 200 barrel daily capacity, tier three;
12 (iv) 200 to 300 barrel daily capacity, tier four;
13 (v) 300 to 400 barrel daily capacity, tier five;
14 (vi) 400 to 500 barrel daily capacity, tier six;
15 (vii) 500 barrel daily capacity, or more, tier seven.

16 (b) For purposes of this subsection, daily capacity means the
17 average daily barrel production for the previous twelve months of
18 manufacturing operation. If no such basis for comparison exists, the
19 manufacturing licensee shall pay in advance for the first year's
20 operation a fee of five hundred dollars.

21 (4) There shall be five classes of nonbeverage users' licenses:
22 Class 1, Class 2, Class 3, Class 4, and Class 5.

23 (5) In lieu of a manufacturer's, a retailer's, or a wholesaler's
24 license, there shall be a license to operate issued for a craft brewery,
25 a regional craft brewery, a farm winery, or a microdistillery.

26 (6)(a) There shall be six classes of retail licenses:

27 (i) Class A: Beer only, for consumption on the premises;

28 (ii) Class B: Beer only, for consumption off the premises, sales in
29 the original packages only;

30 (iii) Class C: Alcoholic liquor, for consumption on the premises and
31 off the premises, sales in original packages only except as provided in

1 subsection (4) of section 53-123.04. If a Class C license is held by a
2 nonprofit corporation, it shall be restricted to consumption on the
3 premises only. A Class C license may have a sampling designation
4 restricting consumption on the premises to sampling, but such designation
5 shall not affect sales for consumption off the premises under such
6 license;

7 (iv) Class D: Alcoholic liquor, including beer, for consumption off
8 the premises, sales in the original packages only, except as provided in
9 subdivision (6)(a)(vi) of this section and subsection (2) of section
10 53-123.04;

11 (v) Class I: Alcoholic liquor, for consumption on the premises
12 except as provided in subsection (5) of section 53-123.04; and

13 (vi) Class J: Alcoholic liquor, including beer, for consumption off
14 the premises, sales in the original packages only, for a retail licensee
15 whose annual gross revenue from the sale of alcohol does not exceed
16 twenty percent of the licensee's total annual gross revenue from all
17 retail sales.

18 (b) All applicable license fees shall be paid by the applicant or
19 licensee directly to the city or village treasurer in the case of
20 premises located inside the corporate limits of a city or village and
21 directly to the county treasurer in the case of premises located outside
22 the corporate limits of a city or village.

23 (7) There shall be five types of shipping licenses as described in
24 section 53-123.15: Manufacturers, wholesalers, vintage wines, manufacture
25 direct sales, and retail direct sales.

26 (8) There shall be two types of wholesale licenses: Alcoholic liquor
27 and beer only. The annual fee shall be paid for the first and each
28 additional wholesale place of business operated in this state by the same
29 licensee and wholesaling the same product.

30 (9) There shall be a bottle club license. All applicable license
31 fees shall be paid by the applicant or licensee directly to the city or

1 village treasurer in the case of premises located inside the corporate
2 limits of a city or village and directly to the county treasurer in the
3 case of premises located outside the corporate limits of a city or
4 village.

5 (10) The license year, unless otherwise provided in the Nebraska
6 Liquor Control Act, shall commence on May 1 of each year and shall end on
7 the following April 30, except that the license year for a Class C
8 license shall commence on November 1 of each year and shall end on the
9 following October 31. During the license year, no license shall be issued
10 for a sum less than the amount of the annual license fee as fixed in
11 section 53-124.01, regardless of the time when the application for such
12 license has been made, except that (a) when there is a purchase of an
13 existing licensed business and a new license of the same class is issued
14 or (b) upon the issuance of a new license for a location which has not
15 been previously licensed, the license fee and occupation taxes shall be
16 prorated on a quarterly basis as of the date of issuance.

17 **Sec. 13.** Section 53-124.01, Revised Statutes Supplement, 2025, is
18 amended to read:

19 53-124.01 (1) The fees for annual licenses finally issued by the
20 commission shall be as provided in this section and section 53-124.

21 (2) Airline license ... \$100

22 (3) Boat license ... \$50

23 (4) Bottle club license ... \$300

24 (5) Special party bus license ... \$75

25 (6) Manufacturer's license:

26 Class	Fee - In Dollars
27 Alcohol and spirits	1,000
28 Beer - tier one	100
29 Beer - tier two	200
30 Beer - tier three	350
31 Beer - tier four	500

1	Beer - tier five	650
2	Beer - tier six	700
3	Beer - tier seven	800
4	Wine	250
5	(7) Nonbeverage user's license:	
6	Class	Fee - In Dollars
7	Class 1	5
8	Class 2	25
9	Class 3	50
10	Class 4	100
11	Class 5	250
12	(8) Operator's license:	
13	Class	Fee - In Dollars
14	Craft brewery	250
15	<u>Regional craft brewery</u>	<u>250</u>
16	Farm winery	250
17	Microdistillery	250
18	(9) Pedal-pub vehicle license ... \$50	
19	(10) Railroad license ... \$100	
20	(11) Retail license:	
21	Class	Fee - In Dollars
22	Class A	100
23	Class B	100
24	Class C	300
25	Class D	200
26	Class I	250
27	Class J	50
28	(12) Shipping license:	
29	Class	Fee - In Dollars
30	Manufacturer	1,000

1	Wholesaler	1,000
2	Vintage wines	1,000
3	Manufacture direct sales	500
4	Retail direct sales	500

5 (13) Wholesale license:

6	Class	Fee - In Dollars
7	Alcoholic liquor	750
8	Beer	500

9 **Sec. 14.** Section 53-124.11, Revised Statutes Cumulative Supplement,
10 2024, is amended to read:

11 53-124.11 (1) The commission may issue a special designated license
12 for sale or consumption of alcoholic liquor at a designated location to a
13 retail licensee, a craft brewery licensee, a regional craft brewery
14 licensee, a microdistillery licensee, a farm winery licensee, the holder
15 of a manufacturer's license issued pursuant to subsection (2) of section
16 53-123.01, a municipal corporation, a fine arts museum incorporated as a
17 nonprofit corporation, a religious nonprofit corporation which has been
18 exempted from the payment of federal income taxes, a political
19 organization which has been exempted from the payment of federal income
20 taxes, or any other nonprofit corporation the purpose of which is
21 fraternal, charitable, or public service and which has been exempted from
22 the payment of federal income taxes, under conditions specified in this
23 section. The applicant shall demonstrate meeting the requirements of this
24 subsection.

25 (2)(a) No retail licensee, craft brewery licensee, regional craft
26 brewery licensee, microdistillery licensee, farm winery licensee, holder
27 of a manufacturer's license issued pursuant to subsection (2) of section
28 53-123.01, organization, or corporation enumerated in subsection (1) of
29 this section may be issued a special designated license under this
30 section for more than six calendar days in any one calendar year, except
31 that a nonprofit corporation, the purpose of which is fraternal,

1 charitable, or public service and which has been exempted from the
2 payment of federal income taxes, may be issued a special designated
3 license for up to twelve calendar days in any one calendar year. Only one
4 special designated license shall be required for any application for two
5 or more consecutive days.

6 (b) A municipal corporation, a fine arts museum incorporated as a
7 nonprofit corporation, a religious nonprofit corporation which has been
8 exempted from the payment of federal income taxes, a political
9 organization which has been exempted from the payment of federal income
10 taxes, or any other nonprofit corporation, the purpose of which is
11 fraternal, charitable, or public service and which has been exempted from
12 the payment of federal income taxes, may apply for special designated
13 licenses for the same location in a single application. The application
14 shall include all dates and times for which a special designated license
15 is being requested at such location.

16 (c) This subsection shall not apply to any holder of a catering
17 license.

18 (3) Except for any special designated license issued to a holder of
19 a catering license or to an organization or corporation as provided in
20 subdivision (2)(b) of this section, there shall be a fee of forty dollars
21 for each day identified in the special designated license. For a special
22 designated license issued to an organization or corporation as provided
23 in subdivision (2)(b) of this section, there shall be a fee of forty
24 dollars for the initial special designated license and ten dollars for
25 each additional day beyond the first at the same location in such
26 application. Such fee shall be submitted with the application for the
27 special designated license, collected by the commission, and remitted to
28 the State Treasurer for credit to the General Fund. The applicant shall
29 be exempt from the provisions of the Nebraska Liquor Control Act
30 requiring an application or renewal fee and the provisions of the act
31 requiring the expiration of forty-five days from the time the application

1 is received by the commission prior to the issuance of a license, if
2 granted by the commission. The retail licensees, craft brewery licensees,
3 regional craft brewery licensees, microdistillery licensees, farm winery
4 licensees, holders of manufacturer's licenses issued pursuant to
5 subsection (2) of section 53-123.01, municipal corporations,
6 organizations, and nonprofit corporations enumerated in subsection (1) of
7 this section seeking a special designated license shall file an
8 application on such forms as the commission may prescribe. Such forms
9 shall contain, along with other information as required by the
10 commission, (a) the name of the applicant, (b) the premises for which a
11 special designated license is requested, identified by street and number
12 if practicable and, if not, by some other appropriate description which
13 definitely locates the premises, (c) the name of the owner or lessee of
14 the premises for which the special designated license is requested, (d)
15 sufficient evidence that the holder of the special designated license, if
16 issued, will carry on the activities and business authorized by the
17 license for himself, herself, or itself and not as the agent of any other
18 person, group, organization, or corporation, for profit or not for
19 profit, (e) a statement of the type of activity to be carried on during
20 the time period for which a special designated license is requested, and
21 (f) sufficient evidence that the activity will be supervised by persons
22 or managers who are agents of and directly responsible to the holder of
23 the special designated license.

24 (4) No special designated license provided for by this section shall
25 be issued by the commission without the approval of the local governing
26 body. The local governing body may establish criteria for approving or
27 denying a special designated license. The local governing body may
28 designate an agent to determine whether a special designated license is
29 to be approved or denied. Such agent shall follow criteria established by
30 the local governing body in making his or her determination. The
31 determination of the agent shall be considered the determination of the

1 local governing body unless otherwise provided by the local governing
2 body. For purposes of this section, the local governing body shall be the
3 city or village within which the premises for which the special
4 designated license is requested are located or, if such premises are not
5 within the corporate limits of a city or village, then the local
6 governing body shall be the county within which the premises for which
7 the special designated license is requested are located.

8 (5) If the applicant meets the requirements of this section, a
9 special designated license shall be granted and issued by the commission
10 for use by the holder of the special designated license. All statutory
11 provisions and rules and regulations of the commission that apply to a
12 retail licensee shall apply to the holder of a special designated license
13 with the exception of such statutory provisions and rules and regulations
14 of the commission so designated by the commission and stated upon the
15 issued special designated license, except that the commission may not
16 designate exemption of sections 53-180 to 53-180.07. The decision of the
17 commission shall be final. If the applicant does not qualify for a
18 special designated license, the application shall be denied by the
19 commission.

20 (6) A special designated license issued by the commission shall be
21 mailed or delivered electronically to the city, village, or county clerk
22 who shall deliver such license to the licensee upon receipt of any fee or
23 tax imposed by such city, village, or county.

24 **Sec. 15.** Section 53-124.12, Revised Statutes Cumulative Supplement,
25 2024, is amended to read:

26 53-124.12 (1) The holder of a license to sell alcoholic liquor at
27 retail issued under subsection (6) of section 53-124, a craft brewery
28 license, a regional craft brewery license, a microdistillery license, a
29 farm winery license, or a manufacturer's license issued under subsection
30 (2) of section 53-123.01 may obtain an annual catering license as
31 prescribed in this section. The catering license shall be issued for the

1 same period and may be renewed in the same manner as the retail license,
2 craft brewery license, regional craft brewery license, microdistillery
3 license, farm winery license, or manufacturer's license.

4 (2) Any person desiring to obtain a catering license shall file with
5 the commission:

6 (a) An application upon such forms as the commission prescribes; and

7 (b) A license fee of one hundred dollars payable to the commission,
8 which fee shall be returned to the applicant if the application is
9 denied.

10 (3) When an application for a catering license is filed, the
11 commission shall notify the clerk of the city or incorporated village in
12 which such applicant is located or, if the applicant is not located
13 within a city or incorporated village, the county clerk of the county in
14 which such applicant is located, of the receipt of the application. The
15 commission shall include with such notice one copy of the application by
16 mail or electronic delivery. The local governing body and the commission
17 shall process the application in the same manner as provided in section
18 53-132.

19 (4) The local governing body with respect to catering licensees
20 within its liquor license jurisdiction as provided in subsection (5) of
21 this section may cancel a catering license for cause for the remainder of
22 the period for which such catering license is issued. Any person whose
23 catering license is canceled may appeal to the district court of the
24 county in which the local governing body is located.

25 (5) For purposes of this section, local governing body means (a) the
26 governing body of the city or village in which the catering licensee is
27 located or (b) if such licensee is not located within a city or village,
28 the governing body of the county in which such licensee is located.

29 (6) The local governing body may impose an occupation tax on the
30 business of a catering licensee doing business within the liquor license
31 jurisdiction of the local governing body as provided in subsection (5) of

1 this section. Such tax may not exceed double the license fee to be paid
2 under this section.

3 **Sec. 16.** Section 53-124.16, Reissue Revised Statutes of Nebraska, is
4 amended to read:

5 53-124.16 (1) The commission may issue a promotional farmers market
6 special designated license to a craft brewery, regional craft brewery,
7 microdistillery, or farm winery licensee to sell or dispense alcoholic
8 liquor, which the holder is licensed to produce, at a farmers market
9 outside of the manufacturer's designated premises under conditions
10 specified in this section.

11 (2) A promotional farmers market special designated license issued
12 under this section shall not be used without approval of the local
13 governing body pursuant to section 53-124.17.

14 (3) The craft brewery, regional craft brewery, microdistillery, or
15 farm winery licensee seeking a promotional farmers market special
16 designated license under this section shall file an application on such
17 forms as the commission may prescribe. Such forms shall contain, along
18 with other information as required by the commission, (a) the name of the
19 applicant, (b) the premises for which the applicant is licensed,
20 identified by street and number if practicable and, if not, by some other
21 appropriate description which definitely locates the premises, (c)
22 sufficient evidence that the licensee will carry on the activities and
23 business authorized by the license on behalf of the licensee, and not as
24 the agent of any other person, group, organization, or corporation, for
25 profit or not for profit, (d) a statement of the type of activity to be
26 carried on during the time period for which a promotional farmers market
27 special designated license is requested, (e) sufficient evidence that the
28 activity will be supervised by persons or managers who are agents of and
29 directly responsible to the holder of the promotional farmers market
30 special designated license, and (f) information on a safety and security
31 plan for use of the promotional farmers market special designated license

1 as required by the commission.

2 (4) There shall be a fee of fifteen dollars for a promotional
3 farmers market special designated license payable to the commission and
4 submitted with the application. The applicant shall be exempt from the
5 provisions of the Nebraska Liquor Control Act requiring an application or
6 renewal fee and the provisions of the act requiring the expiration of
7 forty-five days from the time the application is received by the
8 commission prior to the issuance of a license, if granted by the
9 commission. The promotional farmers market special designated license
10 shall be issued for the same period and may be renewed in the same manner
11 as the craft brewery, regional craft brewery, microdistillery, or farm
12 winery license.

13 (5) If the applicant meets the requirements of this section, a
14 promotional farmers market special designated license shall be granted
15 and issued by the commission for use by the holder of the promotional
16 farmers market special designated license. All statutory provisions and
17 rules and regulations of the commission that apply to a retail license
18 shall apply to the holder of a promotional farmers market special
19 designated license with the exception of such statutory provisions and
20 rules and regulations of the commission so designated by the commission
21 and stated upon the issued promotional farmers market special designated
22 license, except that the commission may not designate exemption from
23 sections 53-180 to 53-180.07. The decision of the commission shall be
24 final. If the applicant does not qualify for a promotional farmers market
25 special designated license, the application shall be denied by the
26 commission.

27 (6) A promotional farmers market special designated license issued
28 by the commission shall be mailed or delivered to the licensee. The
29 licensee shall comply with any rules and regulations adopted and
30 promulgated by the commission. Violation of any provision of this section
31 or section 53-124.17 may be cause to revoke, cancel, or suspend the

1 promotional farmers market special designated license or the class of
2 retail license issued under section 53-124 held by such licensee.

3 **Sec. 17.** Section 53-129, Revised Statutes Supplement, 2025, is
4 amended to read:

5 53-129 (1) Except as otherwise provided in subsection (3) of this
6 section, retail, bottle club, craft brewery, regional craft brewery, and
7 microdistillery licenses issued under the Nebraska Liquor Control Act
8 apply only to that part of the premises described in the application
9 approved by the commission and in the license issued on the application.
10 For retail and bottle club licenses, only one location shall be described
11 in each license. For craft brewery and microdistillery licenses, up to
12 eight separate physical locations may be described in each license.

13 (2) After such license has been granted for the particular premises,
14 the commission, with the approval of the local governing body and upon
15 proper showing, may endorse upon the license permission to add to, delete
16 from, or abandon the premises described in such license and, if
17 applicable, to move from the premises to other premises approved by the
18 local governing body. In order to obtain such approval, the retail,
19 bottle club, craft brewery, regional craft brewery, or microdistillery
20 licensee shall file with the local governing body a request in writing
21 and a statement under oath which shows that the premises, as added to or
22 deleted from or to which such move is to be made, comply in all respects
23 with the requirements of the act. No such addition, deletion, or move
24 shall be made by any such licensee until the license has been endorsed to
25 that effect in writing by the local governing body and by the commission
26 and the licensee furnishes proof of payment of the renewal fee prescribed
27 in subsection (4) of section 53-131.

28 (3)(a) A retail, bottle club, craft brewery, regional craft brewery,
29 or microdistillery licensee may apply to the local governing body for a
30 temporary expansion of its licensed premises to an immediately adjacent
31 area owned or leased by the licensee or to an immediately adjacent

1 street, parking lot, or alley, not to exceed fifty days for calendar year
2 2020 and, for each calendar year thereafter, not to exceed fifteen days
3 per calendar year. The temporary area shall otherwise comply with all
4 requirements of the Nebraska Liquor Control Act.

5 (b) The licensee shall file an application with the local governing
6 body which shall contain (i) the name of the applicant, (ii) the premises
7 for which a temporary expansion is requested, identified by street and
8 number if practicable and, if not, by some other appropriate description
9 which definitely locates the premises, (iii) the name of the owner or
10 lessee of the premises for which the temporary expansion is requested,
11 (iv) sufficient evidence that the licensee will carry on the activities
12 and business authorized by the license for himself, herself, or itself
13 and not as the agent of any other person, group, organization, or
14 corporation, for profit or not for profit, (v) a statement of the type of
15 activity to be carried on during the time period for which a temporary
16 expansion is requested, and (vi) sufficient evidence that the temporary
17 expansion will be supervised by persons or managers who are agents of and
18 directly responsible to the licensee.

19 (c) No temporary expansion provided for by this subsection shall be
20 granted without the approval of the local governing body. The local
21 governing body may establish criteria for approving or denying a
22 temporary expansion. The local governing body may designate an agent to
23 determine whether a temporary expansion is to be approved or denied. Such
24 agent shall follow criteria established by the local governing body in
25 making the determination. The determination of the agent shall be
26 considered the determination of the local governing body unless otherwise
27 provided by the local governing body.

28 (d) For purposes of this section, the local governing body shall be
29 that of the city or village within which the premises for which the
30 temporary expansion is requested are located or, if such premises are not
31 within the corporate limits of a city or village, then the local

1 governing body shall be that of the county within which the premises for
2 which the temporary expansion is requested are located.

3 (e) The decision of the local governing body shall be final. If the
4 applicant does not qualify for a temporary expansion, the temporary
5 expansion shall be denied by the local governing body.

6 (f) The city, village, or county clerk shall deliver confirmation of
7 the temporary expansion to the licensee upon receipt of any fee or tax
8 imposed by such city, village, or county.

9 **Sec. 18.** Section 53-131, Reissue Revised Statutes of Nebraska, is
10 amended to read:

11 53-131 (1) Any person desiring to obtain a new license to sell
12 alcoholic liquor at retail, a bottle club license, a craft brewery
13 license, a regional craft brewery license, or a microdistillery license
14 shall file with the commission:

15 (a) An application upon forms prescribed by the commission,
16 including the information required by subsection (3) of this section for
17 an application to operate a cigar shop;

18 (b) The license fee if under sections 53-124 and 53-124.01 such fee
19 is payable to the commission, which fee shall be returned to the
20 applicant if the application is denied; and

21 (c) The nonrefundable application fee in the sum of four hundred
22 dollars, except that the nonrefundable application fee for an application
23 for a cigar shop shall be one thousand dollars.

24 (2) The commission shall notify the clerk of the city or village in
25 which such license is sought or, if the license sought is not sought
26 within a city or village, the county clerk of the county in which such
27 license is sought, of the receipt of the application and shall include
28 one copy of the application with the notice. No such license shall be
29 issued or denied by the commission until the expiration of the time
30 allowed for the receipt of a recommendation of denial or an objection
31 requiring a hearing under subdivision (1)(a) or (b) of section 53-133.

1 During the period of forty-five days after the date of receipt by mail or
2 electronic delivery of such application from the commission, the local
3 governing body of such city, village, or county may make and submit to
4 the commission recommendations relative to the granting or refusal to
5 grant such license to the applicant.

6 (3) For an application to operate a cigar shop, the application
7 shall include proof of the cigar shop's annual gross revenue as requested
8 by the commission and such other information as requested by the
9 commission to establish the intent to operate as a cigar shop. The
10 commission may adopt and promulgate rules and regulations to regulate
11 cigar shops. The rules and regulations existing on August 1, 2014,
12 applicable to cigar bars shall apply to cigar shops until amended or
13 repealed by the commission.

14 (4) For renewal of a license under this section, a licensee shall
15 file with the commission an application, the license fee as provided in
16 subdivision (1)(b) of this section, and a renewal fee of forty-five
17 dollars.

18 **Sec. 19.** Section 53-132, Revised Statutes Cumulative Supplement,
19 2024, is amended to read:

20 53-132 (1) If no hearing is required pursuant to subdivision (1)(a)
21 or (b) of section 53-133 and the commission has no objections pursuant to
22 subdivision (1)(c) of such section, the commission may waive the forty-
23 five-day objection period and, if not otherwise prohibited by law, cause
24 a retail license, bottle club license, craft brewery license, regional
25 craft brewery license, or microdistillery license to be signed by its
26 chairperson, attested by its executive director over the seal of the
27 commission, and issued in the manner provided in subsection (4) of this
28 section as a matter of course.

29 (2) A retail license, bottle club license, craft brewery license,
30 regional craft brewery license, or microdistillery license may be issued
31 to any qualified applicant if the commission finds that (a) the applicant

1 is fit, willing, and able to properly provide the service proposed within
2 the city, village, or county where the premises described in the
3 application are located, (b) the applicant can conform to all provisions
4 and requirements of and rules and regulations adopted pursuant to the
5 Nebraska Liquor Control Act, (c) the applicant has demonstrated that the
6 type of management and control to be exercised over the premises
7 described in the application will be sufficient to insure that the
8 licensed business can conform to all provisions and requirements of and
9 rules and regulations adopted pursuant to the act, and (d) the issuance
10 of the license is or will be required by the present or future public
11 convenience and necessity.

12 (3) In making its determination pursuant to subsection (2) of this
13 section the commission shall consider:

14 (a) The recommendation of the local governing body;

15 (b) The existence of a citizens' protest made in accordance with
16 section 53-133;

17 (c) The existing population of the city, village, or county and its
18 projected growth;

19 (d) The nature of the neighborhood or community of the location of
20 the proposed licensed premises;

21 (e) The existence or absence of other retail licenses, bottle club
22 licenses, craft brewery licenses, regional craft brewery licenses, or
23 microdistillery licenses with similar privileges within the neighborhood
24 or community of the location of the proposed licensed premises and
25 whether, as evidenced by substantive, corroborative documentation, the
26 issuance of such license would result in or add to an undue concentration
27 of licenses with similar privileges and, as a result, require the use of
28 additional law enforcement resources;

29 (f) The existing motor vehicle and pedestrian traffic flow in the
30 vicinity of the proposed licensed premises;

31 (g) The adequacy of existing law enforcement;

1 (h) Zoning restrictions;

2 (i) The sanitation or sanitary conditions on or about the proposed
3 licensed premises; and

4 (j) Whether the type of business or activity proposed to be operated
5 in conjunction with the proposed license is and will be consistent with
6 the public interest.

7 (4) Retail licenses, bottle club licenses, craft brewery licenses,
8 regional craft brewery licenses, or microdistillery licenses issued or
9 renewed by the commission shall be mailed or delivered electronically to:

10 (a) The clerk of the city, village, or county who shall deliver the
11 same to the licensee upon receipt from the licensee of proof of payment
12 of (i) the license fee if by the terms of subsection (6) of section
13 53-124 the fee is payable to the treasurer of such city, village, or
14 county, (ii) any fee for publication of notice of hearing before the
15 local governing body upon the application for the license, (iii) the fee
16 for publication of notice of renewal as provided in section 53-135.01,
17 and (iv) occupation taxes, if any, imposed by such city, village, or
18 county except as otherwise provided in subsection (7) of this section; or

19 (b) The licensee, upon confirmation from the clerk of the city,
20 village, or county that the necessary fees and taxes described in
21 subdivision (4)(a) of this section have been received by the clerk of
22 such city, village, or county.

23 (5) Notwithstanding any ordinance or charter power to the contrary,
24 no city, village, or county shall impose an occupation tax on the
25 business of any person, firm, or corporation licensed under the act and
26 doing business within the corporate limits of such city or village or
27 within the boundaries of such county in any sum which exceeds two times
28 the amount of the license fee required to be paid under the act to obtain
29 such license.

30 (6) Each license shall designate the name of the licensee, the place
31 of business licensed, and the type of license issued.

1 (7) Class J retail licensees shall not be subject to occupation
2 taxes under subsection (4) of this section.

3 **Sec. 20.** Section 53-133, Reissue Revised Statutes of Nebraska, is
4 amended to read:

5 53-133 (1) The commission shall set for hearing before it any
6 application for a retail license, bottle club license, craft brewery
7 license, regional craft brewery license, or microdistillery license
8 relative to which it has received:

9 (a) Within forty-five days after the date of receipt of such
10 application by the city, village, or county clerk, a recommendation of
11 denial from the city, village, or county;

12 (b) Within ten days after the receipt of a recommendation from the
13 city, village, or county, or, if no recommendation is received, within
14 forty-five days after the date of receipt of such application by the
15 city, village, or county clerk, objections in writing by not less than
16 three persons residing within such city, village, or county, protesting
17 the issuance of the license. Withdrawal of the protest does not prohibit
18 the commission from conducting a hearing based upon the protest as
19 originally filed and making an independent finding as to whether the
20 license should or should not be issued;

21 (c) Within forty-five days after the date of receipt of such
22 application by the city, village, or county clerk, objections by the
23 commission or any duly appointed employee of the commission, protesting
24 the issuance of the license; or

25 (d) An indication on the application that the location of a proposed
26 retail or bottle club establishment is within one hundred fifty feet of a
27 church as described in subsection (2) of section 53-177 and a written
28 request by the church for a hearing.

29 (2) Hearings upon such applications shall be in the following
30 manner: Notice indicating the time and place of such hearing shall be
31 mailed or electronically delivered to the applicant, the local governing

1 body, each individual protesting a license pursuant to subdivision (1)(b)
2 of this section, and any church affected as described in subdivision (1)
3 (d) of this section, at least fifteen days prior to such hearing. The
4 notice shall state that the commission will receive evidence for the
5 purpose of determining whether to approve or deny the application.
6 Mailing or electronic delivery to the attorney of record of a party shall
7 be deemed to fulfill the purposes of this section. The commission may
8 receive evidence, including testimony and documentary evidence, and may
9 hear and question witnesses concerning the application. The commission
10 shall not use electronic delivery with respect to an applicant, a
11 protestor, or a church under this section without the consent of the
12 recipient to electronic delivery.

13 **Sec. 21.** Section 53-134, Revised Statutes Supplement, 2025, is
14 amended to read:

15 53-134 The local governing body of any city or village with respect
16 to licenses within its corporate limits and the local governing body of
17 any county with respect to licenses not within the corporate limits of
18 any city or village but within the county shall have the following
19 powers, functions, and duties with respect to retail, bottle club, craft
20 brewery, regional craft brewery, microdistillery, and entertainment
21 district licenses:

22 (1) To cancel or revoke for cause retail, craft brewery, regional
23 craft brewery, microdistillery, or entertainment district licenses to
24 sell or dispense alcoholic liquor or bottle club licenses, issued to
25 persons for premises within its jurisdiction, subject to the right of
26 appeal to the commission;

27 (2) To enter or to authorize any law enforcement officer to enter at
28 any time upon any premises licensed under the Nebraska Liquor Control Act
29 to determine whether any provision of the act, any rule or regulation
30 adopted and promulgated pursuant to the act, or any ordinance,
31 resolution, rule, or regulation adopted by the local governing body has

1 been or is being violated and at such time examine the premises of such
2 licensee in connection with such determination. Any law enforcement
3 officer who determines that any provision of the act, any rule or
4 regulation adopted and promulgated pursuant to the act, or any ordinance,
5 resolution, rule, or regulation adopted by the local governing body has
6 been or is being violated shall report such violation in writing to the
7 executive director of the commission (a) within thirty days after
8 determining that such violation has occurred, (b) within thirty days
9 after the conclusion of an ongoing police investigation, or (c) within
10 thirty days after the verdict in a prosecution related to such an ongoing
11 police investigation if the prosecuting attorney determines that
12 reporting such violation prior to the verdict would jeopardize such
13 prosecution, whichever is later;

14 (3) To receive a signed complaint from any citizen within its
15 jurisdiction that any provision of the act, any rule or regulation
16 adopted and promulgated pursuant to the act, or any ordinance,
17 resolution, rule, or regulation relating to alcoholic liquor has been or
18 is being violated and to act upon such complaints in the manner provided
19 in the act;

20 (4) To receive retail license fees, bottle club license fees, craft
21 brewery license fees, regional craft brewery license fees, and
22 microdistillery license fees as provided in sections 53-124 and 53-124.01
23 and entertainment district license fees as provided in section 53-123.17
24 and pay the same, after the license has been delivered to the applicant,
25 to the city, village, or county treasurer;

26 (5) To examine or cause to be examined any applicant or any retail
27 licensee, bottle club licensee, craft brewery licensee, regional craft
28 brewery licensee, microdistillery licensee, or entertainment district
29 licensee upon whom notice of cancellation or revocation has been served
30 as provided in the act, to examine or cause to be examined the books and
31 records of any applicant or licensee except as otherwise provided for

1 bottle club licensees in section 53-123.08, and to hear testimony and to
2 take proof for its information in the performance of its duties. For
3 purposes of obtaining any of the information desired, the local governing
4 body may authorize its agent or attorney to act on its behalf;

5 (6) To cancel or revoke on its own motion any license if, upon the
6 same notice and hearing as provided in section 53-134.04, it determines
7 that the licensee has violated any of the provisions of the act or any
8 valid and subsisting ordinance, resolution, rule, or regulation duly
9 enacted, adopted, and promulgated relating to alcoholic liquor. Such
10 order of cancellation or revocation may be appealed to the commission
11 within thirty days after the date of the order by filing a notice of
12 appeal with the commission. The commission shall handle the appeal in the
13 manner provided for hearing on an application in section 53-133;

14 (7) Upon receipt from the commission of the notice and copy of
15 application as provided in section 53-131, to fix a time and place for a
16 hearing at which the local governing body shall receive evidence, either
17 orally or by affidavit from the applicant and any other person, bearing
18 upon the propriety of the issuance of a license. Notice of the time and
19 place of such hearing shall be published in a legal newspaper in or of
20 statewide circulation or general circulation in such city, village, or
21 county one time not less than seven and not more than fourteen days
22 before the time of the hearing. Such notice shall include, but not be
23 limited to, a statement that all persons desiring to give evidence before
24 the local governing body in support of or in protest against the issuance
25 of such license may do so at the time of the hearing. Such hearing shall
26 be held not more than forty-five days after the date of receipt of the
27 notice from the commission, and after such hearing the local governing
28 body shall cause to be recorded in the minute record of their proceedings
29 a resolution recommending either issuance or refusal of such license. The
30 clerk of such city, village, or county shall mail to the commission by
31 first-class mail, postage prepaid, a copy of the resolution which shall

1 state the cost of the published notice, except that failure to comply
2 with this provision shall not void any license issued by the commission.
3 If the commission refuses to issue such a license, the cost of
4 publication of notice shall be paid by the commission from the security
5 for costs;

6 (8) To review and authorize an application by a retail, bottle club,
7 craft brewery, regional craft brewery, farm winery, or microdistillery
8 licensee for a temporary expansion of its licensed premises within the
9 jurisdiction of the local governing body to an immediately adjacent area
10 owned or leased by the licensee or to an immediately adjacent street,
11 parking lot, or alley, not to exceed fifty days for calendar year 2020
12 and, for each calendar year thereafter, not to exceed fifteen days per
13 calendar year, as provided in sections 53-123.12 and 53-129; and

14 (9) To review and authorize an application by a craft brewery,
15 regional craft brewery, farm winery, or microdistillery licensee that
16 holds a promotional farmers market special designated license for a
17 permit to use such promotional farmers market special designated license
18 to sell or dispense alcoholic liquor, which the holder is licensed to
19 produce, at a farmers market within the jurisdiction of the local
20 governing body as provided in section 53-124.17. The local governing body
21 shall electronically notify the commission within five days after
22 authorization of any permit pursuant to this subdivision.

23 **Sec. 22.** Section 53-134.03, Reissue Revised Statutes of Nebraska, is
24 amended to read:

25 53-134.03 The governing bodies of cities and villages are authorized
26 to regulate by ordinance, not inconsistent with the Nebraska Liquor
27 Control Act, the business of all retail, bottle club, craft brewery,
28 regional craft brewery, or microdistillery licensees carried on within
29 the corporate limits of the city or village.

30 **Sec. 23.** Section 53-164.01, Reissue Revised Statutes of Nebraska, is
31 amended to read:

1 53-164.01 Payment of the tax provided for in section 53-160 on
2 alcoholic liquor shall be paid by the manufacturer or wholesaler as
3 follows:

4 (1)(a) All manufacturers or wholesalers, except farm winery
5 producers, whether inside or outside this state shall, on or before the
6 twenty-fifth day of each calendar month following the month in which
7 shipments were made, submit a report to the commission upon forms
8 furnished by the commission showing the total amount of alcoholic liquor
9 in gallons or fractional parts thereof shipped by such manufacturer or
10 wholesaler, whether inside or outside this state, during the preceding
11 calendar month;

12 (b) All beer wholesalers shall, on or before the twenty-fifth day of
13 each calendar month following the month in which shipments were made,
14 submit a report to the commission upon forms furnished by the commission
15 showing the total amount of beer in gallons or fractional parts thereof
16 shipped by all manufacturers, whether inside or outside this state,
17 during the preceding calendar month to such wholesaler;

18 (c)(i) Except as provided in subdivision (ii) of this subdivision,
19 farm winery producers which paid less than one thousand dollars of excise
20 taxes pursuant to section 53-160 for the previous calendar year and which
21 will pay less than one thousand dollars of excise taxes pursuant to
22 section 53-160 for the current calendar year shall, on or before the
23 twenty-fifth day of the calendar month following the end of the year in
24 which wine was packaged and released from bond, submit a report to the
25 commission upon forms furnished by the commission showing the total
26 amount of wine in gallons or fractional parts thereof packaged and
27 released from bond by such producer during the preceding calendar year;
28 and

29 (ii) Farm winery producers which paid one thousand dollars or more
30 of excise taxes pursuant to section 53-160 for the previous calendar year
31 or which become liable for one thousand dollars or more of excise taxes

1 pursuant to section 53-160 during the current calendar year shall, on or
2 before the twenty-fifth day of each calendar month following the month in
3 which wine was packaged and released from bond, submit a report to the
4 commission upon forms furnished by the commission showing the total
5 amount of wine in gallons or fractional parts thereof packaged and
6 released from bond by such producer during the preceding calendar month.
7 A farm winery producer which becomes liable for one thousand dollars or
8 more of excise taxes pursuant to section 53-160 during the current
9 calendar year shall also pay such excise taxes immediately;

10 (d) A craft brewery or regional craft brewery shall, on or before
11 the twenty-fifth day of each calendar month following the month in which
12 the beer was released from bond for sale, submit a report to the
13 commission on forms furnished by the commission showing the total amount
14 of beer in gallons or fractional parts thereof produced for sale by the
15 craft brewery or regional craft brewery during the preceding calendar
16 month;

17 (e) A microdistillery shall, on or before the twenty-fifth day of
18 each calendar month following the month in which the distilled liquor was
19 released from bond for sale, submit a report to the commission on forms
20 furnished by the commission showing the total amount of distilled liquor
21 in gallons or fractional parts thereof produced for sale by the
22 microdistillery during the preceding calendar month; and

23 (f) Reports submitted pursuant to subdivision (a), (b), or (c) of
24 this subdivision shall also contain a statement of the total amount of
25 alcoholic liquor, except beer, in gallons or fractional parts thereof
26 shipped to licensed retailers inside this state and such other
27 information as the commission may require;

28 (2) The wholesaler or farm winery producer shall at the time of the
29 filing of the report pay to the commission the tax due on alcoholic
30 liquor, except beer, shipped to licensed retailers inside this state at
31 the rate fixed in accordance with section 53-160. The tax due on beer

1 shall be paid by the wholesaler on beer shipped from all manufacturers;

2 (3) The tax imposed pursuant to section 53-160 shall be due on the
3 date the report is due less a discount of one percent of the tax on
4 alcoholic liquor for submitting the report and paying the tax in a timely
5 manner. The discount shall be deducted from the payment of the tax before
6 remittance to the commission and shall be shown in the report to the
7 commission as required in this section. If the tax is not paid within the
8 time provided in this section, the discount shall not be allowed and
9 shall not be deducted from the tax;

10 (4) If the report is not submitted by the twenty-fifth day of the
11 calendar month or if the tax is not paid to the commission by the twenty-
12 fifth day of the calendar month, the following penalties shall be
13 assessed on the amount of the tax: One to five days late, three percent;
14 six to ten days late, six percent; and over ten days late, ten percent.
15 In addition, interest on the tax shall be collected at the rate of one
16 percent per month, or fraction of a month, from the date the tax became
17 due until paid;

18 (5) No tax shall be levied or collected on alcoholic liquor
19 manufactured inside this state and shipped or transported outside this
20 state for sale and consumption outside this state;

21 (6) In order to insure the payment of all state taxes on alcoholic
22 liquor, together with interest and penalties, persons required to submit
23 reports and payment of the tax shall, at the time of application for a
24 license under sections 53-124 and 53-124.01, enter into a surety bond
25 with corporate surety, both the bond form and surety to be approved by
26 the commission. Subject to the limitations specified in this subdivision,
27 the amount of the bond required of any taxpayer shall be fixed by the
28 commission and may be increased or decreased by the commission at any
29 time. In fixing the amount of the bond, the commission shall require a
30 bond equal to the amount of the taxpayer's estimated maximum monthly
31 excise tax ascertained in a manner as determined by the commission.

1 Nothing in this section shall prevent or prohibit the commission from
2 accepting and approving bonds which run for a term longer than the
3 license period. The amount of a bond required of any one taxpayer shall
4 not be less than one thousand dollars. The bonds required by this section
5 shall be filed with the commission; and

6 (7) When a manufacturer or wholesaler sells and delivers alcoholic
7 liquor upon which the tax has been paid to any instrumentality of the
8 armed forces of the United States engaged in resale activities as
9 provided in section 53-160.01, the manufacturer or wholesaler shall be
10 entitled to a credit in the amount of the tax paid in the event no tax is
11 due on such alcoholic liquor as provided in such section. The amount of
12 the credit, if any, shall be deducted from the tax due on the following
13 monthly report and subsequent reports until liquidated.

14 **Sec. 24.** Section 53-169, Revised Statutes Cumulative Supplement,
15 2024, is amended to read:

16 53-169 (1) Except as provided in subsection (2) of this section, no
17 manufacturer or wholesaler shall directly or indirectly: (a) Pay for any
18 license to sell alcoholic liquor at retail or advance, furnish, lend, or
19 give money for payment of such license; (b) purchase or become the owner
20 of any note, mortgage, or other evidence of indebtedness of such licensee
21 or any form of security therefor; (c) be interested in the ownership,
22 conduct, or operation of the business of any licensee authorized to sell
23 alcoholic liquor at retail; or (d) be interested directly or indirectly
24 or as owner, part owner, lessee, or lessor thereof in any premises upon
25 which alcoholic liquor is sold at retail.

26 (2) This section does not apply to the holder of a farm winery
27 license. The holder of a craft brewery license shall have the privileges
28 and duties listed in section 53-123.14, the holder of a regional craft
29 brewery license shall have the privileges and duties listed in section 4
30 of this act, and the holder of a manufacturer's license shall have the
31 privileges and duties listed in section 53-123.01 with respect to the

1 manufacture, distribution, and retail sale of beer, and except as
2 provided in subsection (2) of section 53-123.14, the Nebraska Liquor
3 Control Act shall not be construed to permit the holder of a craft
4 brewery license, of a regional craft brewery license, or of a
5 manufacturer's license issued pursuant to section 53-123.01 to engage in
6 the wholesale distribution of beer. The holder of a microdistillery
7 license shall have the privileges and duties listed in section 53-123.16
8 with respect to the manufacture of alcoholic liquor, and except as
9 provided in subsection (2) of section 53-123.16, the Nebraska Liquor
10 Control Act shall not be construed to permit the holder of a
11 microdistillery license to engage in the wholesale distribution of
12 alcoholic liquor.

13 (3) It shall not be a violation of this section for a wholesaler or
14 manufacturer or the agent of a wholesaler or manufacturer to enter into a
15 sponsorship or advertising agreement with a licensee, organization, or
16 political subdivision of the State of Nebraska pursuant to section
17 53-165.03.

18 **Sec. 25.** Section 53-171, Revised Statutes Cumulative Supplement,
19 2024, is amended to read:

20 53-171 (1) No person licensed as a wholesaler of alcoholic liquor
21 shall be permitted to receive any retail license at the same time. No
22 person licensed as a manufacturer shall be permitted to receive any
23 retail license at the same time except as set forth in subsection (2) of
24 section 53-123.01 with respect to the manufacture, distribution, and
25 retail sale of beer, and the Nebraska Liquor Control Act shall not be
26 construed to permit the holder of a manufacturer's license issued
27 pursuant to such subsection to engage in the wholesale distribution of
28 alcoholic liquor. No person licensed as a retailer of alcoholic liquor
29 shall be permitted to receive any manufacturer's or wholesale license at
30 the same time.

31 (2) This section shall not apply to the holder of a farm winery

1 license. The holder of a craft brewery license shall have the privileges
2 and duties listed in section 53-123.14 with respect to the manufacture,
3 distribution, and retail sale of beer, and except as provided in
4 subsection (2) of section 53-123.14, the Nebraska Liquor Control Act
5 shall not be construed to permit the holder of a craft brewery license to
6 engage in the wholesale distribution of beer. The holder of a regional
7 craft brewery license shall have the privileges and duties listed in
8 section 4 of this act. The holder of a microdistillery license shall have
9 the privileges and duties listed in section 53-123.16 with respect to the
10 manufacture of alcoholic liquor, and except as provided in subsection (2)
11 of section 53-123.16, the Nebraska Liquor Control Act shall not be
12 construed to permit the holder of a microdistillery license to engage in
13 the wholesale distribution of alcoholic liquor.

14 **Sec. 26.** Section 53-1,115, Reissue Revised Statutes of Nebraska, is
15 amended to read:

16 53-1,115 (1) A copy of the rule, regulation, order, or decision of
17 the commission denying an application or suspending, canceling, or
18 revoking a license or of any notice required by any proceeding before it,
19 certified under the seal of the commission, shall be served upon each
20 party of record to the proceeding before the commission. Service upon any
21 attorney of record for any such party shall be deemed to be service upon
22 such party. Each party appearing before the commission shall enter his or
23 her appearance and indicate to the commission his or her address for such
24 service. The mailing of a copy of any rule, regulation, order, or
25 decision of the commission or of any notice by the commission, in the
26 proceeding, to such party at such address shall be deemed to be service
27 upon such party.

28 (2) Within thirty days after the service of any rule, regulation,
29 order, or decision of the commission denying an application or
30 suspending, canceling, or revoking any license upon any party to the
31 proceeding, as provided for by subsection (1) of this section, such party

1 may apply for a rehearing with respect to any matters determined by the
2 commission. The commission shall receive and consider such application
3 for a rehearing within thirty days after its filing with the executive
4 director of the commission. If such application for rehearing is granted,
5 the commission shall proceed as promptly as possible to consider the
6 matters presented by such application. No appeal shall be allowed from
7 any decision of the commission except as provided in section 53-1,116.

8 (3) Upon final disposition of any proceeding, costs shall be paid by
9 the party or parties against whom a final decision is rendered. Costs may
10 be taxed or retaxed to local governing bodies as well as individuals.
11 Only one rehearing referred to in subsection (2) of this section shall be
12 granted by the commission on application of any one party.

13 (4) For purposes of this section, party of record means:

14 (a) In the case of an administrative proceeding before the
15 commission on the application for a retail, bottle club, craft brewery,
16 regional craft brewery, or microdistillery license:

17 (i) The applicant;

18 (ii) Each individual protesting the issuance of such license
19 pursuant to subdivision (1)(b) of section 53-133;

20 (iii) The local governing body if it is entering an appearance to
21 protest the issuance of the license or if it is requesting a hearing
22 pursuant to subdivision (1)(c) of section 53-133; and

23 (iv) The commission;

24 (b) In the case of an administrative proceeding before a local
25 governing body to cancel or revoke a retail, bottle club, craft brewery,
26 regional craft brewery, or microdistillery license:

27 (i) The licensee; and

28 (ii) The local governing body; and

29 (c) In the case of an administrative proceeding before the
30 commission to suspend, cancel, or revoke a retail, bottle club, craft
31 brewery, regional craft brewery, or microdistillery license:

1 (i) The licensee; and

2 (ii) The commission.

3 **Sec. 27.** Original sections 53-116.02, 53-117.07, 53-123, 53-124.16,
4 53-131, 53-133, 53-134.03, 53-164.01, and 53-1,115, Reissue Revised
5 Statutes of Nebraska, sections 53-103, 53-103.51, 53-124.11, 53-124.12,
6 53-132, 53-169, and 53-171, Revised Statutes Cumulative Supplement, 2024,
7 and sections 53-101, 53-123.01, 53-123.15, 53-123.17, 53-124, 53-124.01,
8 53-129, and 53-134, Revised Statutes Supplement, 2025, are repealed.