

LEGISLATURE OF NEBRASKA
ONE HUNDRED NINTH LEGISLATURE
SECOND SESSION

LEGISLATIVE BILL 1182

Introduced by Lippincott, 34; Lonowski, 33.

Read first time January 21, 2026

Committee: Education

1 A BILL FOR AN ACT relating to education; to amend section 79-1001,
2 Reissue Revised Statutes of Nebraska; to provide for a base salary
3 for certified teachers as prescribed; to state intent relating to
4 establishing a new public education funding system based on block
5 grant funding; to state intent for changes to the Tax Equity and
6 Educational Opportunities Support Act; to provide severability; and
7 to repeal the original section.

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

1 **Section 1.** (1) Commencing with the 2027-28 school year, the annual
2 minimum base salary for any certificated teacher employed on a full-time
3 basis to teach by a public school district in Nebraska shall be fifty
4 thousand dollars.

5 (2) Such minimum base salary shall apply to all certificated
6 teachers, regardless of years of experience or educational attainment.
7 Nothing in this section shall prevent a school district from paying a
8 teacher more than the minimum base salary established in subsection (1)
9 of this section, or from establishing salary schedules that reward
10 experience, advanced education, or performance above this minimum.

11 (3) Beginning with the 2029-30 school year, and biennially
12 thereafter, the minimum base salary established in subsection (1) of this
13 section shall be adjusted by the percentage change in Nebraska's total
14 state General Fund receipts for the two-year period ending on December 31
15 of the preceding year, with a minimum adjustment of zero percent. The
16 base salary shall not be reduced below the previous year's base salary.
17 The adjusted minimum base salary shall be rounded to the nearest one
18 hundred dollars. The State Department of Education shall annually publish
19 the adjusted minimum base salary by March 1.

20 **Sec. 2.** (1) It is the intent of the Legislature to establish a
21 public education funding system based on block grant funding for
22 foundation aid and salary support and to adjust the education funding
23 system provided in the Tax Equity and Educational Opportunities Support
24 Act to incorporate such block grant funding. The newly established
25 funding system shall provide each public school district with a quarterly
26 block grant beginning July 1, 2027. The amount of each district's
27 quarterly block grant shall be determined by a formula established by the
28 Legislature based on factors including, but not limited to, student
29 enrollment and the minimum base salary for certificated teachers
30 established in section 1 of this act.

31 (2) The State Board of Education shall adopt and promulgate rules

1 and regulations necessary to implement and enforce sections 1 and 2 of
2 this act, including procedures for monitoring district compliance and
3 reporting on teacher salaries and student counts.

4 **Sec. 3.** Section 79-1001, Reissue Revised Statutes of Nebraska, is
5 amended to read:

6 79-1001 Sections 79-1001 to 79-1033 shall be known and may be cited
7 as the Tax Equity and Educational Opportunities Support Act. It is the
8 intent of the Legislature that adjustments be made to the Tax Equity and
9 Educational Opportunities Support Act beginning with school fiscal year
10 2027-28 to provide foundation aid and salary support for public school
11 districts via block grant funding pursuant to section 2 of this act.

12 **Sec. 4.** If any section in this act or any part of any section is
13 declared invalid or unconstitutional, the declaration shall not affect
14 the validity or constitutionality of the remaining portions.

15 **Sec. 5.** Original section 79-1001, Reissue Revised Statutes of
16 Nebraska, is repealed.