

LEGISLATURE OF NEBRASKA  
ONE HUNDRED NINTH LEGISLATURE  
SECOND SESSION

**LEGISLATIVE BILL 1208**

Introduced by Juarez, 5.

Read first time January 21, 2026

Committee: Education

- 1 A BILL FOR AN ACT relating to the Tax Equity and Educational
- 2 Opportunities Support Act; to amend section 79-1001, Reissue Revised
- 3 Statutes of Nebraska; to provide a budget requirement; to harmonize
- 4 provisions; and to repeal the original section.
- 5 Be it enacted by the people of the State of Nebraska,

1           **Section 1.** Section 79-1001, Reissue Revised Statutes of Nebraska, is  
2 amended to read:

3           79-1001 Sections 79-1001 to 79-1033 and section 2 of this act shall  
4 be known and may be cited as the Tax Equity and Educational Opportunities  
5 Support Act.

6           **Sec. 2.** For school fiscal year 2026-27 and each school fiscal year  
7 thereafter, each local system shall budget general fund expenditures for  
8 salaries and benefits for teachers in an amount equal to or greater than  
9 fifty percent of the total general fund budget of expenditures for such  
10 school fiscal year.

11           **Sec. 3.** Original section 79-1001, Reissue Revised Statutes of  
12 Nebraska, is repealed.