

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12 Nebraska, is repealed.