

LEGISLATURE OF NEBRASKA
ONE HUNDRED NINTH LEGISLATURE
SECOND SESSION

LEGISLATIVE BILL 1253

Introduced by Prokop, 27; Bostar, 29.

Read first time January 21, 2026

Committee: Revenue

- 1 A BILL FOR AN ACT relating to tax deed proceedings; to amend section
- 2 77-1837.01, Revised Statutes Cumulative Supplement, 2024; to change
- 3 provisions relating to applicability of laws; to repeal the original
- 4 section; and to declare an emergency.
- 5 Be it enacted by the people of the State of Nebraska,

1 **Section 1.** Section 77-1837.01, Revised Statutes Cumulative
2 Supplement, 2024, is amended to read:

3 77-1837.01 (1) Except as otherwise provided in subsections (2)
4 through (4) and (3) of this section, the laws in effect on the date of
5 the issuance of a tax sale certificate govern all matters related to tax
6 deed proceedings, including noticing and application, and foreclosure
7 proceedings. Changes in law shall not apply retroactively with regard to
8 the tax sale certificates previously issued.

9 (2) Tax sale certificates sold and issued between January 1, 2010,
10 and December 31, 2016, shall be governed by the laws and statutes that
11 were in effect on December 31, 2009, with regard to all matters relating
12 to tax deed proceedings, including noticing and application, and
13 foreclosure proceedings.

14 (3) Tax sale certificates sold and issued between January 1, 2017,
15 and September 7, 2019, shall be governed by the laws and statutes that
16 are in effect on September 7, 2019, with regard to all matters relating
17 to tax deed proceedings, including noticing and application, and
18 foreclosure proceedings.

19 (4) Tax sale certificates sold and issued between January 1, 2022,
20 and May 7, 2025, shall be governed by the laws and statutes that are in
21 effect on May 7, 2025, with regard to all matters relating to tax deed
22 proceedings, including noticing and application, and foreclosure
23 proceedings.

24 **Sec. 2.** Original section 77-1837.01, Revised Statutes Cumulative
25 Supplement, 2024, is repealed.

26 **Sec. 3.** Since an emergency exists, this act takes effect when
27 passed and approved according to law.