

LEGISLATURE OF NEBRASKA
ONE HUNDRED NINTH LEGISLATURE
SECOND SESSION

LEGISLATIVE BILL 772

Introduced by Cavanaugh, M., 6.

Read first time January 07, 2026

Committee: Appropriations

1 A BILL FOR AN ACT relating to funds; to amend sections 1-111, 2-1503.01,
2 2-1587, 2-15,122, 2-5106, 28-429, 29-3921, 46-1121, 47-632, 49-708,
3 50-114.05, 50-437, 54-857, 54-2428, 55-131, 60-3,218, 60-1409,
4 66-1842, 70-1020, 71-222.02, 71-4732, 71-8612, 72-816, 75-159,
5 76-549, 77-1342, 77-5031, 81-201.05, 81-2,147.11, 81-2,162.27,
6 81-2,291, 81-406, 81-528, 81-530, 81-5,153, 81-5,180, 81-829.33,
7 81-8,110.07, 81-8,129.01, 81-8,194, 81-1201.22, 81-1413.01, 81-1428,
8 81-15,165, 81-1607.01, 81-2004.01, 81-2105, 81-3119, 81-3432,
9 81-3524, 81-3714, 82-108.02, 83-913.01, 84-409, 84-414, 84-618,
10 84-1227, 85-1419, 88-545.01, 88-552, and 89-1,100, Reissue Revised
11 Statutes of Nebraska, sections 8-1120, 38-157, 44-116, 53-117.06,
12 59-1608.04, 66-739, 66-1521, and 71-5661, Revised Statutes
13 Cumulative Supplement, 2024, and sections 2-1577, 8-604, 9-1,101,
14 9-1107, 13-2610, 37-351, 46-1403, 48-1,116, 49-14,140, 50-501,
15 60-3,201, 60-1505, 60-1513, 61-210, 61-224, 69-1317, 71-5328,
16 72-2211, 75-1101, 76-3219, 77-3,110, 77-2911, 77-4025, 77-4310.03,
17 77-5601, 79-1064, 81-179, 81-302, 81-407, 81-1201.21, 81-1211,
18 81-1213.02, 81-1216, 81-1558, 81-15,121, 81-15,160, 81-15,180,
19 81-15,300, 81-2004.07, 81-2004.08, and 82-139, Revised Statutes
20 Supplement, 2025; to eliminate provisions relating to transfers from
21 certain funds as provided; to eliminate obsolete provisions; and to
22 repeal the original sections.
23 Be it enacted by the people of the State of Nebraska,

1 **Section 1.** Section 1-111, Reissue Revised Statutes of Nebraska, is
2 amended to read:

3 1-111 (1) All fees collected under the Public Accountancy Act and
4 all costs collected under subdivision (8) of section 1-148 shall be
5 remitted by the board to the State Treasurer for credit to the Certified
6 Public Accountants Fund which is hereby created. Such fund shall, if and
7 when specifically appropriated by the Legislature during any biennium for
8 that purpose, be paid out from time to time by the State Treasurer upon
9 warrants drawn by the Director of Administrative Services on vouchers
10 approved by the board, and such board and expense thereof shall not be
11 supported or paid from any other fund of the state. ~~Transfers may be made~~
12 ~~from the fund to the General Fund at the direction of the Legislature~~
13 ~~through June 30, 2011.~~ Any money in the Certified Public Accountants Fund
14 available for investment shall be invested by the state investment
15 officer pursuant to the Nebraska Capital Expansion Act and the Nebraska
16 State Funds Investment Act.

17 (2) The board shall remit civil penalties collected under
18 subdivision (5) of section 1-148 to the State Treasurer for distribution
19 in accordance with Article VII, section 5, of the Constitution of
20 Nebraska.

21 **Sec. 2.** Section 2-1503.01, Reissue Revised Statutes of Nebraska, is
22 amended to read:

23 2-1503.01 The Small Watersheds Flood Control Fund is created. The
24 State Treasurer shall credit to the fund such money as is specifically
25 appropriated during any session of the Legislature. The State Treasurer
26 shall also credit such fund with money contributed to or remitted by
27 local organizations which was obtained through the sale or lease of
28 property procured through the use of state funds as authorized in
29 sections 2-1502 to 2-1503.03. In addition, funds, services, and
30 properties made available by the United States or one of its departments
31 or agencies may be credited to the fund. The money in the fund shall not

1 be subject to fiscal year or biennium limitations. ~~Transfers may be made~~
2 ~~from the fund to the General Fund at the direction of the Legislature.~~
3 Any money in the Small Watersheds Flood Control Fund available for
4 investment shall be invested by the state investment officer pursuant to
5 the Nebraska Capital Expansion Act and the Nebraska State Funds
6 Investment Act.

7 **Sec. 3.** Section 2-1577, Revised Statutes Supplement, 2025, is
8 amended to read:

9 2-1577 (1) There is hereby created the Nebraska Soil and Water
10 Conservation Fund to be administered by the department. The State
11 Treasurer shall credit to the fund such money as is (a) transferred to
12 the fund by the Legislature, (b) paid to the state as fees, deposits,
13 payments, and repayments relating to the fund, both principal and
14 interest, and (c) donated as gifts, bequests, or other contributions to
15 such fund from public or private entities. Funds made available by any
16 agency of the United States may also be credited to such fund if so
17 directed by such agency.

18 (2) The money in the fund shall not be subject to any fiscal-year
19 limitation or lapse provision of unexpended balance at the end of any
20 such fiscal year or biennium. ~~Transfers may be made from the fund to the~~
21 ~~General Fund at the direction of the Legislature.~~

22 (3) The Department of Administrative Services shall establish a
23 subaccount within the Nebraska Soil and Water Conservation Fund for the
24 accounting of any money transferred to the fund from the Nebraska
25 Environmental Trust Fund. Any money transferred from the Nebraska
26 Environmental Trust Fund to the Nebraska Soil and Water Conservation Fund
27 shall be expended in accordance with section 81-15,168.

28 (4) Any money in the Nebraska Soil and Water Conservation Fund
29 available for investment shall be invested by the state investment
30 officer pursuant to the Nebraska Capital Expansion Act and the Nebraska
31 State Funds Investment Act.

1 **Sec. 4.** Section 2-1587, Reissue Revised Statutes of Nebraska, is
2 amended to read:

3 2-1587 (1) There is hereby created the Nebraska Resources
4 Development Fund to be administered by the department. The State
5 Treasurer shall credit to the fund, to carry out sections 2-1586 to
6 2-1595, such money as is (a) appropriated to or transferred into the fund
7 by the Legislature, (b) paid to the state as fees, deposits, payments,
8 and repayments relating to the fund, both principal and interest, and (c)
9 donated as gifts, bequests, or other contributions to such fund from
10 public or private entities. Funds made available by any department or
11 agency of the United States may also be credited to this fund if so
12 directed by such department or agency. The money in the fund shall not be
13 subject to any fiscal year or biennium limitation requiring
14 reappropriation of the unexpended balance at the end of the fiscal year
15 or biennium. ~~Transfers may be made from the fund to the General Fund at
the direction of the Legislature.~~

17 (2) To aid in the funding of projects and to prevent excessive
18 fluctuations in appropriation requirements for the Nebraska Resources
19 Development Fund, the department shall create a reserve fund to be used
20 only for projects requiring total expenditures from the Nebraska
21 Resources Development Fund in excess of five million dollars. Unless
22 disapproved by the Governor, the department may credit to such reserve
23 fund that portion of any appropriation to the Nebraska Resources
24 Development Fund which exceeds five million dollars. The department may
25 also credit to the reserve fund such other funds as it determines are
26 available.

27 (3) Any money in the Nebraska Resources Development Fund available
28 for investment shall be invested by the state investment officer pursuant
29 to the Nebraska Capital Expansion Act and the Nebraska State Funds
30 Investment Act.

31 **Sec. 5.** Section 2-15,122, Reissue Revised Statutes of Nebraska, is

1 amended to read:

2 2-15,122 There is hereby created the Natural Resources Water Quality
3 Fund. The State Treasurer shall credit to the fund for the uses and
4 purposes of section 2-15,123 such money as is specifically appropriated,
5 such funds, fees, donations, gifts, services, or devises or bequests of
6 real or personal property received by the department from any source,
7 federal, state, public, or private, to be used by the department for the
8 purpose of funding programs listed in subsection (2) of section 2-15,123,
9 and such money credited under sections 2-2634, 2-2638, and 2-2641. The
10 department shall allocate money from the fund pursuant to section
11 2-15,123. The fund shall be exempt from provisions relating to lapsing of
12 appropriations, and the unexpended and unencumbered balance existing in
13 the fund on June 30 each year shall be reappropriated, ~~except that~~
14 ~~transfers may be made from the fund to the General Fund at the direction~~
15 ~~of the Legislature.~~ Any money in the Natural Resources Water Quality Fund
16 available for investment shall be invested by the state investment
17 officer pursuant to the Nebraska Capital Expansion Act and the Nebraska
18 State Funds Investment Act.

19 **Sec. 6.** Section 2-5106, Reissue Revised Statutes of Nebraska, is
20 amended to read:

21 2-5106 The Buffer Strip Incentive Fund is created. Proceeds raised
22 from fees imposed for the registration of pesticides and earmarked for
23 the fund pursuant to section 2-2634, proceeds raised from federal grants
24 earmarked for the fund, and any proceeds raised from public or private
25 donations made to the fund shall be remitted to the State Treasurer for
26 credit to the fund. The fund shall be administered by the department to
27 maintain the buffer strip program and for expenses directly related to
28 the program, including necessary expenses of the department in carrying
29 out its duties and responsibilities under the Buffer Strip Act, ~~except~~
30 ~~that transfers may be made from the fund to the General Fund at the~~
31 ~~direction of the Legislature.~~ The annual cost of administering the buffer

1 strip program shall not exceed ten percent of the total annual proceeds
2 credited to the Buffer Strip Incentive Fund. Such administrative costs
3 shall include funds allocated by the department to the districts for
4 their administrative costs. Any money in the fund available for
5 investment shall be invested by the state investment officer pursuant to
6 the Nebraska Capital Expansion Act and the Nebraska State Funds
7 Investment Act.

8 **Sec. 7.** Section 8-604, Revised Statutes Supplement, 2025, is amended
9 to read:

10 8-604 (1) The Financial Institution Assessment Cash Fund is hereby
11 created. The fund shall be used solely for the purposes of administering
12 and enforcing the laws specified in section 8-601, ~~except that transfers~~
13 ~~may be made from the fund to the General Fund at the direction of the~~
14 ~~Legislature.~~

15 (2) Any money in the Financial Institution Assessment Cash Fund
16 available for investment shall be invested by the state investment
17 officer pursuant to the Nebraska Capital Expansion Act and the Nebraska
18 State Funds Investment Act. Beginning October 1, 2024, any investment
19 earnings from investment of money in the fund shall be credited to the
20 General Fund.

21 **Sec. 8.** Section 8-1120, Revised Statutes Cumulative Supplement,
22 2024, is amended to read:

23 8-1120 (1) Except as otherwise provided in this section, the
24 Securities Act of Nebraska shall be administered by the Director of
25 Banking and Finance who may employ such deputies, examiners, assistants,
26 or counsel as may be reasonably necessary for the purpose thereof. The
27 employment of any person for the administration of the act is subject to
28 section 49-1499.07. The director may delegate to a deputy director or
29 counsel any powers, authority, and duties imposed upon or granted to the
30 director under the act, such as may be lawfully delegated under the
31 common law or the statutes of this state. The director may also employ

1 special counsel with respect to any investigation conducted by him or her
2 under the act or with respect to any litigation to which the director is
3 a party under the act.

4 (2) A security issued by and representing an interest in or a debt
5 of, or guaranteed by, any insurance company shall be registered, pursuant
6 to the provisions of sections 8-1104 to 8-1109, with the Director of
7 Insurance who shall as to such registrations administer and enforce the
8 act, and as pertains to the administration and enforcement of such
9 registration of such securities all references in the act to director
10 shall mean the Director of Insurance.

11 (3)(a) It shall be unlawful for the director or any of his or her
12 employees to use for personal benefit any information which is filed with
13 or obtained by the director and which is not made public. Neither the
14 director nor any of his or her employees shall disclose any confidential
15 information except among themselves, when necessary or appropriate in a
16 proceeding, examination, or investigation under the act, or as authorized
17 in subdivision (3)(b) of this subsection. No provision of the act shall
18 either create or derogate from any privilege which exists at common law
19 or otherwise when documentary or other evidence is sought under a
20 subpoena directed to the director or any of his or her employees.

21 (b)(i) In administering the act, the director may also:

22 (A) Enter into agreements or relationships with other government
23 officials, including, but not limited to, the securities administrator of
24 a foreign state and the Securities and Exchange Commission, or self-
25 regulatory organizations, to share resources, standardized or uniform
26 methods or procedures, and documents, records, and information; or

27 (B) Accept and rely on examination or investigation reports made by
28 other government officials, including, but not limited to, the securities
29 administrator of a foreign state and the Securities and Exchange
30 Commission, or self-regulatory organizations.

31 (ii) For purposes of this subdivision, foreign state means any state

1 of the United States, other than the State of Nebraska, any territory of
2 the United States, including Puerto Rico, Guam, American Samoa, the Trust
3 Territory of the Pacific Islands, or the Virgin Islands, and the District
4 of Columbia.

5 (4) The director may adopt and promulgate rules and regulations and
6 prescribe forms to carry out the act. No rule and regulation may be
7 adopted and promulgated or form may be prescribed unless the director
8 finds that the action is necessary or appropriate in the public interest
9 or for the protection of investors and consistent with the purposes
10 fairly intended by the policy and provisions of the act. In adopting and
11 promulgating rules and regulations and prescribing forms the director may
12 cooperate with the securities administrators of the other states and the
13 Securities and Exchange Commission with a view to effectuating the policy
14 of the Securities Act of Nebraska to achieve maximum uniformity in the
15 form and content of registration statements, applications, and reports
16 wherever practicable. All rules and regulations and forms of the director
17 shall be published and made available to any person upon request.

18 (5) No provision of the act imposing any liability shall apply to
19 any act done or omitted in good faith in conformity with any rule and
20 regulation, form, or order of the director, notwithstanding that the rule
21 and regulation or form may later be amended or rescinded or be determined
22 by judicial or other authority to be invalid for any reason.

23 (6) Every hearing in an administrative proceeding shall be public
24 unless the director in his or her discretion grants a request joined in
25 by all the respondents that the hearing be conducted privately.

26 (7)(a) The Securities Act Cash Fund is created. All filing fees,
27 registration fees, and all other fees and all money collected by or paid
28 to the director under any of the provisions of the act shall be remitted
29 to the State Treasurer for credit to the fund, except that registration
30 fees collected by or paid to the Director of Insurance pursuant to the
31 provisions of the act shall be credited to the Department of Insurance

1 Cash Fund. The Securities Act Cash Fund shall be used for the purpose of
2 administering and enforcing the provisions of the act, ~~, except that~~
3 transfers may be made to the General Fund at the direction of the
4 Legislature. Any money in the Securities Act Cash Fund available for
5 investment shall be invested by the state investment officer pursuant to
6 the Nebraska Capital Expansion Act and the Nebraska State Funds
7 Investment Act.

8 (b) The State Treasurer shall transfer thirty-four million dollars
9 from the Securities Act Cash Fund to the General Fund on or before June
10 30, 2026, on such dates and in such amounts as directed by the budget
11 administrator of the budget division of the Department of Administrative
12 Services. The State Treasurer shall transfer twenty-eight million dollars
13 from the Securities Act Cash Fund to the General Fund on or before June
14 30, 2027, on such dates and in such amounts as directed by the budget
15 administrator of the budget division of the Department of Administrative
16 Services. The State Treasurer shall transfer twenty-eight million dollars
17 from the Securities Act Cash Fund to the General Fund on or before June
18 30, 2028, on such dates and in such amounts as directed by the budget
19 administrator of the budget division of the Department of Administrative
20 Services. The State Treasurer shall transfer twenty-eight million dollars
21 from the Securities Act Cash Fund to the General Fund on or before June
22 30, 2029, on such dates and in such amounts as directed by the budget
23 administrator of the budget division of the Department of Administrative
24 Services.

25 (8) A document is filed when it is received by the director. The
26 director shall keep a register of all applications for registration and
27 registration statements which are or have ever been effective under the
28 Securities Act of Nebraska and all denial, suspension, or revocation
29 orders which have ever been entered under the act. The register shall be
30 open for public inspection. The information contained in or filed with
31 any registration statement, application, or report may be made available

1 to the public under such conditions as the director may prescribe.

2 (9) The director may, by rule and regulation or order, authorize or
3 require the filing of any document required to be filed under the act by
4 electronic or other means, processes, or systems.

5 (10) Upon request and at such reasonable charges as he or she shall
6 prescribe, the director shall furnish to any person photostatic or other
7 copies, certified under his or her seal of office if requested, of any
8 entry in the register or any document which is a matter of public record.
9 In any proceeding or prosecution under the act, any copy so certified
10 shall be *prima facie* evidence of the contents of the entry or document
11 certified.

12 (11) The director in his or her discretion may honor requests from
13 interested persons for interpretative opinions.

14 **Sec. 9.** Section 9-1,101, Revised Statutes Supplement, 2025, is
15 amended to read:

16 9-1,101 (1) The Nebraska Bingo Act, the Nebraska County and City
17 Lottery Act, the Nebraska Lottery and Raffle Act, the Nebraska Pickle
18 Card Lottery Act, the Nebraska Small Lottery and Raffle Act, and section
19 9-701 shall be administered and enforced by the Charitable Gaming
20 Division of the Department of Revenue, which division is hereby created.
21 The Department of Revenue shall make annual reports to the Governor,
22 Legislature, Auditor of Public Accounts, and Attorney General on all tax
23 revenue received, expenses incurred, and other activities relating to the
24 administration and enforcement of such acts. The report submitted to the
25 Legislature shall be submitted electronically.

26 (2) The Charitable Gaming Operations Fund is hereby created. Any
27 money in the fund available for investment shall be invested by the state
28 investment officer pursuant to the Nebraska Capital Expansion Act and the
29 Nebraska State Funds Investment Act.

30 (3)(a) Forty percent of the taxes collected pursuant to sections
31 9-239, 9-344, 9-429, and 9-648 shall be available to the Charitable

1 Gaming Division for administering and enforcing the acts listed in
2 subsection (1) of this section and providing administrative support for
3 the Nebraska Commission on Problem Gambling. The remaining sixty percent
4 shall be transferred to the General Fund. Any portion of the forty
5 percent not used by the division in the administration and enforcement of
6 such acts and section shall be distributed as provided in this
7 subsection.

8 (b) Beginning July 1, 2019, through June 30, 2026, on or before the
9 last day of the last month of each calendar quarter, the State Treasurer
10 shall transfer one hundred thousand dollars from the Charitable Gaming
11 Operations Fund to the Compulsive Gamblers Assistance Fund.

12 (c) Any money remaining in the Charitable Gaming Operations Fund
13 after the transfer pursuant to subdivision (b) of this subsection not
14 used by the Charitable Gaming Division in its administration and
15 enforcement duties pursuant to this section may be transferred to the
16 ~~General Fund and the~~ Compulsive Gamblers Assistance Fund at the direction
17 of the Legislature.

18 (4) The Tax Commissioner shall employ investigators who shall be
19 vested with the authority and power of a law enforcement officer to carry
20 out the laws of this state administered by the Tax Commissioner or the
21 Department of Revenue and to enforce sections 28-1101 to 28-1117 relating
22 to possession of a gambling device. For purposes of enforcing sections
23 28-1101 to 28-1117, the authority of the investigators shall be limited
24 to investigating possession of a gambling device, notifying local law
25 enforcement authorities, and reporting suspected violations to the county
26 attorney for prosecution.

27 (5) The Charitable Gaming Division may charge a fee for publications
28 and listings it produces. The fee shall not exceed the cost of
29 publication and distribution of such items. The division may also charge
30 a fee for making a copy of any record in its possession equal to the
31 actual cost per page. The division shall remit the fees to the State

1 Treasurer for credit to the Charitable Gaming Operations Fund.

2 (6) The taxes collected and available to the Charitable Gaming
3 Division pursuant to section 77-3012 shall be used by the division for
4 enforcement of the Mechanical Amusement Device Tax Act and maintenance of
5 the central server established pursuant to section 77-3013.

6 (7) For administrative purposes only, the Nebraska Commission on
7 Problem Gambling shall be located within the Charitable Gaming Division.
8 The division shall provide office space, furniture, equipment, and
9 stationery and other necessary supplies for the commission. Commission
10 staff shall be appointed, supervised, and terminated by the director of
11 the Gamblers Assistance Program pursuant to section 9-1004.

12 **Sec. 10.** Section 9-1107, Revised Statutes Supplement, 2025, is
13 amended to read:

14 9-1107 (1) The Racetrack Gaming Fund is created. The fund shall
15 consist of all license, application, and other fees collected under the
16 Nebraska Racetrack Gaming Act and all license fees and gross tax receipts
17 collected by the commission under sections 2-1203, 2-1203.01, and 2-1208
18 relating to horseracing but shall not include taxes collected pursuant to
19 section 2-1208.01. The fund shall be used for administration of the
20 Nebraska Racetrack Gaming Act and the administration of horseracing
21 pursuant to Chapter 2, article 12. ~~Transfers may be made from the fund to~~
22 ~~the General Fund at the direction of the Legislature.~~ Any money in the
23 Racetrack Gaming Fund available for investment shall be invested by the
24 state investment officer pursuant to the Nebraska Capital Expansion Act
25 and the Nebraska State Funds Investment Act. Beginning October 1, 2024,
26 any investment earnings from investment of money in the fund shall be
27 credited to the General Fund.

28 (2) The State Treasurer shall transfer any money in the Racing and
29 Gaming Commission's Racing Cash Fund on September 3, 2025, to the
30 Racetrack Gaming Fund.

31 **Sec. 11.** Section 13-2610, Revised Statutes Supplement, 2025, is

1 amended to read:

2 13-2610 (1) Upon the annual certification under section 13-2609, the
3 State Treasurer shall transfer after the audit the amount certified to
4 the Convention Center Support Fund. The Convention Center Support Fund is
5 created. ~~Transfers may be made from the fund to the General Fund at the~~
6 ~~direction of the Legislature.~~ Any money in the Convention Center Support
7 Fund available for investment shall be invested by the state investment
8 officer pursuant to the Nebraska Capital Expansion Act and the Nebraska
9 State Funds Investment Act.

10 (2)(a) It is the intent of the Legislature to appropriate from the
11 fund to any political subdivision for which an application for state
12 assistance under the Convention Center Facility Financing Assistance Act
13 has been approved (i) an annual amount not to exceed seventy percent of
14 the state sales tax revenue collected by retailers and operators doing
15 business at such facilities on sales at such facilities, state sales tax
16 revenue collected on primary and secondary box office sales of admissions
17 to such facilities, and state sales tax revenue collected by associated
18 hotels and nearby retailers and (ii) an aggregate amount of not more than
19 the maximum aggregate appropriation. State assistance shall not be used
20 for an operating subsidy.

21 (b) It is further the intent of the Legislature to appropriate from
22 the fund to any city of the metropolitan class for which an application
23 for state assistance under the Convention Center Facility Financing
24 Assistance Act has been approved an amount not to exceed the amount of
25 money transferred to the fund pursuant to subdivision (9)(a) of section
26 13-3108.

27 (3)(a) Ten percent of the funds appropriated to a city of the
28 metropolitan class under subdivision (2)(a) of this section and all of
29 the funds appropriated to a city of the metropolitan class under
30 subdivision (2)(b) of this section shall be equally distributed to areas
31 with a high concentration of poverty. Fifty-five percent of such funds

1 shall be used to showcase important historical aspects of such areas or
2 areas within close geographic proximity of the area with a high
3 concentration of poverty and to assist with the reduction of street and
4 gang violence in such areas. Forty-five percent of such funds shall be
5 used to assist with small business and entrepreneurship growth in such
6 areas.

7 (b) Each area with a high concentration of poverty that has been
8 distributed funds under subdivision (3)(a) of this section shall
9 establish a development fund and form a committee which shall identify
10 and research potential projects to be completed in the area with a high
11 concentration of poverty or in an area within close geographic proximity
12 of such area if the project would have a significant or demonstrable
13 impact on such area and make final determinations on the use of the funds
14 received for such projects.

15 (c) A committee formed under subdivision (3)(b) of this section
16 shall include the following members:

17 (i) The member of the city council whose district includes a
18 majority of the census tracts which each contain a percentage of persons
19 below the poverty line of greater than thirty percent, as determined by
20 the most recent American Community Survey 5-Year Estimate, within the
21 area with a high concentration of poverty;

22 (ii) The commissioner of the county whose district includes a
23 majority of the census tracts which each contain a percentage of persons
24 below the poverty line of greater than thirty percent, as determined by
25 the most recent American Community Survey 5-Year Estimate, within the
26 area with a high concentration of poverty;

27 (iii) Two residents of the area with a high concentration of
28 poverty, appointed by the two members of the committee described in
29 subdivisions (3)(c)(i) and (ii) of this section. Such resident members
30 shall be appointed for four-year terms. Each time a resident member is to
31 be appointed pursuant to this subdivision, the committee shall solicit

1 applications from interested individuals by posting notice of the open
2 position on the city's website and on the city's official social media
3 accounts, if any, and by publishing the notice in a legal newspaper in or
4 of general circulation in the area with a high concentration of poverty.

5 Applications may be submitted to either of the committee members
6 described in subdivisions (3)(c)(i) and (ii) of this section. Prior to
7 making any appointment, the committee shall hold a public hearing in the
8 area with a high concentration of poverty. Notice of the hearing shall be
9 provided, at least seven days prior to the hearing, by posting the notice
10 on the city's website and on the city's official social media accounts,
11 if any, and by publishing the notice in a legal newspaper in or of
12 general circulation in the area with a high concentration of poverty; and

13 (iv) The member of the Legislature whose district includes a
14 majority of the census tracts which each contain a percentage of persons
15 below the poverty line of greater than thirty percent, as determined by
16 the most recent American Community Survey 5-Year Estimate, within the
17 area with a high concentration of poverty. The member described in this
18 subdivision shall be a nonvoting member of the committee.

19 (d) A committee formed under subdivision (3)(b) of this section
20 shall solicit project ideas from the public and shall hold a public
21 hearing in the area with a high concentration of poverty. Notice of a
22 proposed hearing shall be provided in accordance with the procedures for
23 notice of a public hearing pursuant to section 18-2115.01. The committee
24 shall research potential projects and make the final determination
25 regarding the annual distribution of funding to such projects.

26 (e) For any committee formed under subdivision (3)(b) of this
27 section:

28 (i) The two committee members described in subdivisions (3)(c)(i)
29 and (ii) of this section shall share joint responsibility of all
30 committee operations and meetings. Applications for funding may be
31 submitted to either of such members; and

3 (f) Each recipient of funding from a committee formed under
4 subdivision (3)(b) of this section shall submit an itemized report to
5 such committee on the use of such funds. A recipient shall not be
6 eligible to receive funding for more than three consecutive years unless
7 such recipient is able to justify continued funding based on the
8 following criteria:

9 (i) The number of people served by the project;

10 (ii) The relevance and scale of the project;

11 (iii) The desirability of the social or environmental outcomes of
12 the project and how such outcomes will be achievable and measurable;

13 (iv) The economic impact on the area with a high concentration of
14 poverty; and

15 (v) The recipient's sustainability plan.

16 (g) On or before July 1, 2022, and on or before July 1 of each year
17 thereafter, a committee formed under subdivision (3)(b) of this section
18 shall electronically submit a report to the Legislature which includes:

19 (i) A description of the projects that were funded during the most
20 recently completed calendar year:

21 (ii) A description of where such projects were located;

22 (iii) A description of the outcomes of such projects; and

23 (iv) A ten-year strategic plan on how the committee plans to meet
24 the goals described in subdivision (3)(a) of this section.

25 (h) For purposes of this subsection, an area with a high
26 concentration of poverty means an area within the corporate limits of a
27 city of the metropolitan class consisting of one or more contiguous
28 census tracts, as determined by the most recent American Community Survey
29 5-Year Estimate, which contain a percentage of persons below the poverty
30 line of greater than thirty percent, and all census tracts contiguous to
31 such tract or tracts.

1 (4)(a) Ten percent of the funds appropriated to a city of the
2 primary class under subdivision (2)(a) of this section may, if the city
3 determines by consent of the city council that such funds are not
4 currently needed for the purposes described in section 13-2604, be used
5 as follows:

6 (i) For investment in the construction of qualified low-income
7 housing projects as defined in 26 U.S.C. 42, including qualified projects
8 receiving Nebraska affordable housing tax credits under the Affordable
9 Housing Tax Credit Act; or

10 (ii) If there are no such qualified low-income housing projects as
11 defined in 26 U.S.C. 42 being constructed or expected to be constructed
12 within the political subdivision, for investment in areas with a high
13 concentration of poverty to assist with low-income housing needs.

14 (b) For purposes of this subsection, an area with a high
15 concentration of poverty means an area within the corporate limits of a
16 city of the primary class consisting of one or more contiguous census
17 tracts, as determined by the most recent American Community Survey 5-Year
18 Estimate, which contain a percentage of persons below the poverty line of
19 greater than thirty percent, and all census tracts contiguous to such
20 tract or tracts, as determined by the most recent American Community
21 Survey 5-Year Estimate.

22 (5) State assistance to the political subdivision shall no longer be
23 available (a) upon the retirement of the bonds issued to acquire,
24 construct, improve, repair, replace, or equip all of the political
25 subdivision's facilities approved for state assistance under the
26 Convention Center Facility Financing Assistance Act or any subsequent
27 bonds that refunded the original issue or (b) when state assistance
28 reaches the amount determined under subdivision (2)(a) of this section,
29 whichever comes first.

30 (6) The remaining thirty percent of state sales tax revenue
31 collected by retailers and operators doing business at such facilities on

1 sales at such facilities, state sales tax revenue collected on primary
2 and secondary box office sales of admissions to such facilities, and
3 state sales tax revenue collected by associated hotels and nearby
4 retailers, shall be appropriated by the Legislature to the Civic and
5 Community Center Financing Fund. Upon the annual certification required
6 pursuant to section 13-2609 and following the transfer to the Convention
7 Center Support Fund required pursuant to subsection (1) of this section,
8 the State Treasurer shall transfer an amount equal to the remaining
9 thirty percent from the Convention Center Support Fund to the Civic and
10 Community Center Financing Fund.

11 (7) Any municipality that has applied for and received a grant of
12 assistance under the Civic and Community Center Financing Act may not
13 receive state assistance under the Convention Center Facility Financing
14 Assistance Act.

15 **Sec. 12.** Section 28-429, Reissue Revised Statutes of Nebraska, is
16 amended to read:

17 28-429 (1) There is hereby established in the Nebraska State Patrol
18 a Division of Drug Control. The division shall consist of such personnel
19 as may be designated by the Superintendent of Law Enforcement and Public
20 Safety. It shall be the duty of the division to enforce all of the
21 provisions of the Uniform Controlled Substances Act and any other
22 provisions of the law dealing with controlled substances and to conduct
23 drug education activities as directed by the superintendent. The Nebraska
24 State Patrol shall cooperate with federal agencies, the department, other
25 state agencies, elementary and secondary schools, and County Drug Law
26 Enforcement and Education Fund Boards in discharging their
27 responsibilities concerning traffic in controlled substances, in
28 suppressing the abuse of controlled substances, and in conducting drug
29 education activities. To this end the division is authorized to: (a)
30 Arrange for the exchange of information between governmental officials
31 concerning the use and abuse of controlled substances; (b) coordinate and

1 cooperate in training programs on controlled substance law enforcement
2 and education at the local and state levels; (c) establish a centralized
3 unit which will accept, catalog, file, and collect statistics, including
4 records of drug dependent persons and other controlled substance law
5 offenders within the state, and make such information available for
6 federal, state, and local law enforcement purposes on request; (d)
7 cooperate in locating, eradicating, and destroying wild or illicit growth
8 of plant species from which controlled substances may be extracted, and
9 for these purposes a peace officer is hereby authorized to enter onto
10 property upon which there are no buildings or upon which there are only
11 uninhabited buildings without first obtaining a search warrant or
12 consent; (e) develop a priority program so as to focus the bulk of its
13 efforts on the reduction and elimination of the most damaging drugs
14 including narcotic drugs, depressant and stimulant drugs, and
15 hallucinogenic drugs; and (f) develop and conduct drug education
16 activities in cooperation with elementary and secondary schools in
17 Nebraska and with County Drug Law Enforcement and Education Fund Boards.

18 (2) There is hereby created the Nebraska State Patrol Drug Control
19 and Education Cash Fund which shall be used for the purposes of (a)
20 obtaining evidence for enforcement of any state law relating to the
21 control of drug abuse and (b) drug education activities conducted
22 pursuant to subsection (1) of this section, ~~except that transfers may be~~
23 ~~made from the fund to the General Fund at the direction of the~~
24 ~~Legislature.~~ Any money in the Nebraska State Patrol Drug Control and
25 Education Cash Fund available for investment shall be invested by the
26 state investment officer pursuant to the Nebraska Capital Expansion Act
27 and the Nebraska State Funds Investment Act.

28 (3) For the purpose of establishing and maintaining legislative
29 oversight and accountability, the Appropriations Committee of the
30 Legislature shall formulate record-keeping procedures to be adhered to by
31 the Nebraska State Patrol for all expenditures, disbursements, and

1 transfers of cash from the Nebraska State Patrol Drug Control and
2 Education Cash Fund. Based on these record-keeping procedures, the
3 Nebraska State Patrol shall prepare and electronically deliver to the
4 Clerk of the Legislature at the commencement of each succeeding session a
5 detailed report which shall contain, but not be limited to: (a) Current
6 total in the cash fund; (b) total amount of expenditures; (c) purpose of
7 the expenditures to include: (i) Salaries and any expenses of all agents
8 and informants; (ii) front money for drug purchases; (iii) names of drugs
9 and quantity of purchases; (iv) amount of front money recovered; and (v)
10 drug education activities; (d) total number of informers on payroll; (e)
11 amounts delivered to patrol supervisors for distribution to agents and
12 informants and the method of accounting for such transactions and the
13 results procured through such transactions; and (f) a description of the
14 drug education activities conducted since the date of the previous
15 report. Each member of the Legislature shall receive an electronic copy
16 of such report by making a request for it to the superintendent.

17 (4) The superintendent shall adopt and promulgate rules and
18 regulations to carry out this section.

19 **Sec. 13.** Section 29-3921, Reissue Revised Statutes of Nebraska, is
20 amended to read:

21 29-3921 (1) The Commission on Public Advocacy Operations Cash Fund
22 is created. The fund shall be used for the operations of the commission, ~~–~~
23 ~~except that transfers may be made from the fund to the General Fund at~~
24 ~~the direction of the Legislature through June 30, 2011.~~ The Commission on
25 Public Advocacy Operations Cash Fund shall consist of money remitted
26 pursuant to section 33-156. It is the intent of the Legislature that the
27 commission shall be funded solely from the fund. Any money in the fund
28 available for investment shall be invested by the state investment
29 officer pursuant to the Nebraska Capital Expansion Act and the Nebraska
30 State Funds Investment Act.

31 (2) On July 1, 2011, or as soon thereafter as administratively

1 possible, the State Treasurer shall transfer one hundred thousand dollars
2 from the Commission on Public Advocacy Operations Cash Fund to the
3 Supreme Court Education Fund. The State Court Administrator shall use
4 these funds to assist the juvenile justice system in providing pretrial
5 and diversion programming designed to reduce excessive absenteeism and
6 unnecessary involvement with the juvenile justice system.

7 (3) The State Treasurer shall transfer the following amounts from
8 the Commission on Public Advocacy Operations Cash Fund to the Court
9 Appointed Special Advocate Fund:

10 (a) On July 1, 2011, or as soon thereafter as administratively
11 possible, one hundred thousand dollars; and

12 (b) On July 1, 2012, or as soon thereafter as administratively
13 possible, two hundred thousand dollars.

14 (4) On July 1, 2012, or as soon thereafter as administratively
15 possible, the State Treasurer shall transfer sixty thousand dollars from
16 the Commission on Public Advocacy Operations Cash Fund to the Nebraska
17 State Patrol Cash Fund.

18 The Nebraska State Patrol shall use such funds to contract with the
19 University of Nebraska to study sex offender recidivism data before and
20 after the passage of Laws 2009, LB285, which changed the Nebraska sex
21 offender classification system from an evaluation of risk assessment
22 system to an offense-based assessment system in the attempt by the state
23 to comply with federal requirements under the Adam Walsh Child Protection
24 and Safety Act of 2006.

25 **Sec. 14.** Section 37-351, Revised Statutes Supplement, 2025, is
26 amended to read:

27 37-351 There is hereby created a fund to be known as the Nebraska
28 Outdoor Recreation Development Cash Fund. The fund shall contain the
29 money received pursuant to section 77-2602 and any funds donated as
30 gifts, bequests, or other contributions to such fund from public or
31 private entities. ~~Transfers may be made from the fund to the General Fund~~

1 ~~at the direction of the Legislature.~~ Any money in the Nebraska Outdoor
2 Recreation Development Cash Fund available for investment shall be
3 invested by the state investment officer pursuant to the Nebraska Capital
4 Expansion Act and the Nebraska State Funds Investment Act.

5 **Sec. 15.** Section 38-157, Revised Statutes Cumulative Supplement,
6 2024, is amended to read:

7 38-157 (1) The Professional and Occupational Credentialing Cash Fund
8 is created. Except as provided in section 71-17,113, the fund shall
9 consist of all fees, gifts, grants, and other money, excluding fines and
10 civil penalties, received or collected by the department under sections
11 38-151 to 38-156 and the Nebraska Regulation of Health Professions Act.

12 (2) The department shall use the fund for the administration and
13 enforcement of such laws regulating the individuals and businesses listed
14 in section 38-121. ~~Transfers may be made from the fund to the General~~
15 ~~Fund at the direction of the Legislature.~~ The State Treasurer shall
16 transfer any money in the Professional and Occupational Credentialing
17 Cash Fund for licensing activities under the Water Well Standards and
18 Contractors' Practice Act on July 1, 2021, to the Water Well Standards
19 and Contractors' Licensing Fund.

20 (3) Any money in the Professional and Occupational Credentialing
21 Cash Fund available for investment shall be invested by the state
22 investment officer pursuant to the Nebraska Capital Expansion Act and the
23 Nebraska State Funds Investment Act. Beginning October 1, 2024, any
24 investment earnings from investment of money in the fund shall be
25 credited to the General Fund.

26 **Sec. 16.** Section 44-116, Revised Statutes Cumulative Supplement,
27 2024, is amended to read:

28 44-116 (1) All money collected by the Department of Insurance for
29 examination of the affairs of domestic, foreign, or alien insurance
30 companies and insurers as defined in and pursuant to the Insurers
31 Examination Act or any other provision of Chapter 44 or for valuing the

1 reserve liabilities of life insurance companies shall be remitted by the
2 department to the State Treasurer for credit to the Department of
3 Insurance Cash Fund, which fund is hereby created. ~~Money in the~~
4 ~~Department of Insurance Cash Fund may be used for transfers to the~~
5 ~~General Fund at the direction of the Legislature.~~ Any money in the
6 Department of Insurance Cash Fund available for investment shall be
7 invested by the state investment officer pursuant to the Nebraska Capital
8 Expansion Act and the Nebraska State Funds Investment Act.

9 (2) The State Treasurer shall transfer fourteen million dollars from
10 the Department of Insurance Cash Fund to the General Fund on or before
11 June 30, 2026, on such dates and in such amounts as directed by the
12 budget administrator of the budget division of the Department of
13 Administrative Services. The State Treasurer shall transfer eleven
14 million dollars from the Department of Insurance Cash Fund to the General
15 Fund on or before June 30, 2027, on such dates and in such amounts as
16 directed by the budget administrator of the budget division of the
17 Department of Administrative Services. The State Treasurer shall transfer
18 eleven million dollars from the Department of Insurance Cash Fund to the
19 General Fund on or before June 30, 2028, on such dates and in such
20 amounts as directed by the budget administrator of the budget division of
21 the Department of Administrative Services. The State Treasurer shall
22 transfer eleven million dollars from the Department of Insurance Cash
23 Fund to the General Fund on or before June 30, 2029, on such dates and in
24 such amounts as directed by the budget administrator of the budget
25 division of the Department of Administrative Services.

26 **Sec. 17.** Section 46-1121, Reissue Revised Statutes of Nebraska, is
27 amended to read:

28 46-1121 (1) To aid in defraying the cost of administration of the
29 Nebraska Chemigation Act, the district shall collect an initial
30 application fee for a permit, a special permit fee, an annual renewal
31 fee, and an emergency permit fee. The fees shall be established by the

1 district and shall be sufficient to cover the ongoing administrative
2 costs and the costs of annual inspection programs by the district and
3 department. The fees collected pursuant to this section shall be
4 established by the district in the amount necessary to pay reasonable
5 costs of administering the permit program pursuant to the act. The fee
6 for a permit and special permit shall not exceed one hundred fifty
7 dollars. The fee for a renewal permit shall not exceed one hundred
8 dollars. The fee for an emergency permit under section 46-1119 shall not
9 exceed five hundred dollars. The district shall adopt and promulgate
10 rules and regulations establishing a fee schedule to be paid to the
11 district by a person or persons applying for a permit to operate a
12 chemigation system.

13 (2) The fee for initial application for a permit or special permit
14 shall be payable to the district. For each permit, five dollars shall be
15 paid by the district to the department.

16 (3) The annual fee for renewal of a permit or special permit shall
17 be payable to the district. For each permit, two dollars of the annual
18 fee shall be paid by the district to the department.

19 (4) All fees shall be used by the district and the department to
20 administer the Nebraska Chemigation Act. The department's fee shall be
21 credited to the Chemigation Costs Fund which is hereby created. All fees
22 collected by the department pursuant to the act shall be remitted to the
23 State Treasurer for credit to the fund. ~~Transfers may be made from the~~
~~fund to the General Fund at the direction of the Legislature.~~ Any money
25 in the Chemigation Costs Fund available for investment shall be invested
26 by the state investment officer pursuant to the Nebraska Capital
27 Expansion Act and the Nebraska State Funds Investment Act.

28 (5) All permits issued pursuant to sections 46-1117 and 46-1117.01
29 shall be annual permits and shall expire each year on June 1. A permit
30 may be renewed each year upon payment of the annual renewal fee and
31 completion of a form provided by the district which lists the names of

1 all chemicals used in chemigation the previous year. Once a permit has
2 expired, it shall not be reinstated without meeting all of the
3 requirements for a new permit including an inspection and payment of the
4 initial application fee.

5 **Sec. 18.** Section 46-1403, Revised Statutes Supplement, 2025, is
6 amended to read:

7 46-1403 There is hereby created the Water Well Decommissioning Fund.
8 The State Treasurer shall credit to the fund for the uses and purposes of
9 sections 46-1401 to 46-1405 such money as is specifically appropriated
10 and such funds, fees, donations, gifts, services, or devises or bequests
11 of real or personal property received by the Department of Water, Energy,
12 and Environment from any source, federal, state, public, or private, to
13 be used by the department for the purpose of accelerating the
14 decommissioning of illegal water wells. The department shall allocate
15 money from the fund for purposes of sections 46-1401 to 46-1405. The fund
16 shall be exempt from provisions relating to lapsing of appropriations.
17 ~~Transfers may be made from the fund to the General Fund at the direction~~
18 ~~of the Legislature.~~ Any money in the Water Well Decommissioning Fund
19 available for investment shall be invested by the state investment
20 officer pursuant to the Nebraska Capital Expansion Act and the Nebraska
21 State Funds Investment Act.

22 **Sec. 19.** Section 47-632, Reissue Revised Statutes of Nebraska, is
23 amended to read:

24 47-632 (1) The Community Corrections Uniform Data Analysis Cash Fund
25 is created. Except as provided in subsection subsections (2) ~~, (3), and~~
26 ~~(4)~~ of this section, the fund shall be within the Nebraska Commission on
27 Law Enforcement and Criminal Justice, shall be administered by the
28 division, and shall only be used to support operations costs and analysis
29 relating to the implementation and coordination of the uniform analysis
30 of crime data pursuant to the Community Corrections Act, including
31 associated information technology projects. The fund shall consist of

1 money collected pursuant to section 47-633.

2 (2) Transfers may be made from the fund to the General Fund at the
3 direction of the Legislature.

4 (3) The State Treasurer shall transfer the following amounts from
5 the Community Corrections Uniform Data Analysis Cash Fund to the Violence
6 Prevention Cash Fund:

7 (a) Two hundred thousand dollars on July 1, 2011, or as soon
8 thereafter as administratively possible; and

9 (b) Two hundred thousand dollars on July 1, 2012, or as soon
10 thereafter as administratively possible.

11 (4) The State Treasurer shall transfer the following amounts from
12 the Community Corrections Uniform Data Analysis Cash Fund to the Nebraska
13 Law Enforcement Training Center Cash Fund:

14 (a) Two hundred thousand dollars on July 1, 2017, or as soon
15 thereafter as administratively possible; and

16 (b) Two hundred thousand dollars on July 1, 2018, or as soon
17 thereafter as administratively possible.

18 (2) (5) Any money in the Community Corrections Uniform Data Analysis
19 Cash Fund available for investment shall be invested by the state
20 investment officer pursuant to the Nebraska Capital Expansion Act and the
21 Nebraska State Funds Investment Act.

22 **Sec. 20.** Section 48-1,116, Revised Statutes Supplement, 2025, is
23 amended to read:

24 48-1,116 The Compensation Court Cash Fund is hereby created. The
25 fund shall be used to aid in providing for the expense of administering
26 the Nebraska Workers' Compensation Act and the payment of the salaries
27 and expenses of the personnel of the Nebraska Workers' Compensation
28 Court.

29 All fees received pursuant to sections 48-120, 48-120.02, 48-138,
30 48-139, 48-145.04, and 48-165 shall be remitted to the State Treasurer
31 for credit to the Compensation Court Cash Fund. The fund shall also

1 consist of amounts credited to the fund pursuant to sections 48-1,113,
2 48-1,114, and 77-912. The State Treasurer may receive and credit to the
3 fund any money which may at any time be contributed to the state or the
4 fund by the federal government or any agency thereof to which the state
5 may be or become entitled under any act of Congress or otherwise by
6 reason of any payment made from the fund.

7 ~~Transfers may be made from the fund to the General Fund at the~~
8 ~~direction of the Legislature until June 30, 2026.~~ Any money in the
9 Compensation Court Cash Fund available for investment shall be invested
10 by the state investment officer pursuant to the Nebraska Capital
11 Expansion Act and the Nebraska State Funds Investment Act.

12 **Sec. 21.** Section 49-708, Reissue Revised Statutes of Nebraska, is
13 amended to read:

14 49-708 The Nebraska Statutes Cash Fund is created. The fund shall
15 consist of funds received pursuant to section 49-707. The fund shall be
16 used by the Revisor of Statutes to perform the duties required by
17 subdivision (4) of section 49-702 and section 49-704, ~~except that~~
18 ~~transfers may be made from the fund to the General Fund at the direction~~
19 ~~of the Legislature.~~ Any money in the Nebraska Statutes Cash Fund
20 available for investment shall be invested by the state investment
21 officer pursuant to the Nebraska Capital Expansion Act and the Nebraska
22 State Funds Investment Act.

23 The Nebraska Statutes Distribution Cash Fund is created. The fund
24 shall consist of funds received pursuant to section 49-707. The fund
25 shall be used by the Supreme Court to perform the duties required by such
26 section. Any money in the fund available for investment shall be invested
27 by the state investment officer pursuant to the Nebraska Capital
28 Expansion Act and the Nebraska State Funds Investment Act.

29 **Sec. 22.** Section 49-14,140, Revised Statutes Supplement, 2025, is
30 amended to read:

31 49-14,140 The Nebraska Accountability and Disclosure Commission Cash

1 Fund is hereby created. The fund shall consist of funds received by the
2 commission pursuant to sections 49-1449.01, 49-1470, 49-1480.01, 49-1482,
3 49-14,123, and 49-14,123.01 and subdivision (1)(d) of section 49-14,126.
4 The fund shall be used by the commission in administering the Nebraska
5 Political Accountability and Disclosure Act. Any money in the Nebraska
6 Accountability and Disclosure Commission Cash Fund available for
7 investment shall be invested by the state investment officer pursuant to
8 the Nebraska Capital Expansion Act and the Nebraska State Funds
9 Investment Act. ~~Transfers may be made from the fund to the General Fund~~
10 ~~at the direction of the Legislature.~~

11 On April 25, 2013, the State Treasurer shall transfer \$630,870 from
12 the Campaign Finance Limitation Cash Fund to the Nebraska Accountability
13 and Disclosure Commission Cash Fund to be used for development,
14 implementation, and maintenance of an electronic filing system for
15 campaign statements and other reports under the Nebraska Political
16 Accountability and Disclosure Act and for making such statements and
17 reports available to the public on the website of the commission. The
18 State Treasurer shall transfer the balance of the Campaign Finance
19 Limitation Cash Fund to the Election Administration Fund on or before
20 July 5, 2013, or as soon thereafter as administratively possible.

21 **Sec. 23.** Section 50-114.05, Reissue Revised Statutes of Nebraska, is
22 amended to read:

23 50-114.05 The Clerk of the Legislature Cash Fund is hereby created.
24 The fund shall consist of funds received by the Clerk of the Legislature
25 pursuant to sections 49-1480.01 and 49-1482. The fund shall be used by
26 the Clerk of the Legislature to perform the duties required by sections
27 49-1480 to 49-1492.01, ~~except that transfers may be made from the fund~~
28 ~~to the General Fund at the direction of the Legislature.~~ Any money in the
29 Clerk of the Legislature Cash Fund available for investment shall be
30 invested by the state investment officer pursuant to the Nebraska Capital
31 Expansion Act and the Nebraska State Funds Investment Act.

1 **Sec. 24.** Section 50-437, Reissue Revised Statutes of Nebraska, is
2 amended to read:

3 50-437 There is hereby created the Nebraska Legislative Shared
4 Information System Cash Fund, which fund shall consist of fees received
5 from services provided by the Legislature. ~~Transfers may be made from the~~
6 ~~fund to the General Fund at the direction of the Legislature.~~ Any money
7 in the Nebraska Legislative Shared Information System Cash Fund available
8 for investment shall be invested by the state investment officer pursuant
9 to the Nebraska Capital Expansion Act and the Nebraska State Funds
10 Investment Act.

11 **Sec. 25.** Section 50-501, Revised Statutes Supplement, 2025, is
12 amended to read:

13 50-501 (1) The Bioscience Steering Committee is created. The
14 committee shall consist of the chairperson of the Revenue Committee of
15 the Legislature or his or her designee, the chairperson of the
16 Appropriations Committee or his or her designee, and three members of the
17 Legislature selected by the Executive Board of the Legislative Council.
18 The executive board shall appoint a chairperson and vice-chairperson of
19 the committee.

20 (2) The committee shall conduct a study to measure the impact of the
21 bioscience economy in Nebraska and prepare a strategic plan for growing
22 the bioscience economy in Nebraska. The strategic plan shall report on
23 any progress or remaining work since the last study conducted on the
24 bioscience industry. The strategic plan shall further propose strategies
25 for developing the bioscience economy and shall include, but not be
26 limited to, strategies to (a) stimulate job growth in the fields of
27 science, technology, and engineering throughout Nebraska, (b) encourage
28 individuals and organizations engaged in the biotechnology businesses to
29 locate and expand in Nebraska, (c) capture and commercialize technology
30 that is discovered and developed in Nebraska, (d) grow Nebraska's
31 investment capital market and incentivize investment in life science

1 start-up companies, and (e) develop Nebraska's biotechnology workforce in
2 cooperation with higher education institutions. The strategic plan shall
3 estimate the wealth and number of jobs generated from expanding the
4 bioscience economy.

5 (3) The committee, in consultation with the executive board, shall
6 commission a nonprofit corporation to provide research, analysis, and
7 recommendations to the committee for the development of the study and
8 strategic plan. The nonprofit corporation shall be incorporated pursuant
9 to the Nebraska Nonprofit Corporation Act, shall be organized exclusively
10 for nonprofit purposes within the meaning of section 501(c)(6) of the
11 Internal Revenue Code as defined in section 49-801.01, shall be engaged
12 in activities to facilitate and promote the growth of life sciences
13 within Nebraska, and shall be dedicated to the development and growth of
14 the bioscience economy.

15 (4) The committee shall prepare and present electronically to the
16 Legislature a statewide strategic plan for the bioscience economy during
17 the One Hundred Fifth Legislature, First Session, for consideration by
18 the Legislature.

19 (5)(a) The Biotechnology Development Cash Fund is created. The money
20 in the fund shall be used to commission the nonprofit corporation and
21 provide access to resources necessary for developing the study and
22 strategic plan.

23 (b) The fund may receive gifts, bequests, grants, or other
24 contributions or donations from public or private entities. ~~Transfers may~~
25 ~~be made from the fund to the General Fund at the direction of the~~
26 ~~Legislature.~~—Any money in the Biotechnology Development Cash Fund
27 available for investment shall be invested by the state investment
28 officer pursuant to the Nebraska Capital Expansion Act and the Nebraska
29 State Funds Investment Act.

30 (c) The Biotechnology Development Cash Fund terminates July 1, 2026.
31 **Sec. 26.** Section 53-117.06, Revised Statutes Cumulative Supplement,

1 2024, is amended to read:

2 53-117.06 Any money collected by the commission pursuant to section
3 53-117.05, 53-165.01, or 53-167.02 shall be credited to the Nebraska
4 Liquor Control Commission Rule and Regulation Cash Fund, which fund is
5 hereby created. The purpose of the fund shall be to cover any
6 administrative costs, including salary and benefits, incurred by the
7 commission in producing or distributing the material referred to in such
8 sections and to defray the costs associated with electronic regulatory
9 transactions, industry education events, enforcement training, and
10 equipment for regulatory work. ~~Transfers may be made from the fund to the~~
11 ~~General Fund at the direction of the Legislature.~~ Any money in the
12 Nebraska Liquor Control Commission Rule and Regulation Cash Fund
13 available for investment shall be invested by the state investment
14 officer pursuant to the Nebraska Capital Expansion Act and the Nebraska
15 State Funds Investment Act.

16 **Sec. 27.** Section 54-857, Reissue Revised Statutes of Nebraska, is
17 amended to read:

18 54-857 All money received pursuant to the Commercial Feed Act shall
19 be remitted by the director to the State Treasurer for credit to the
20 Commercial Feed Administration Cash Fund which is hereby created. Such
21 fund shall be used by the department to aid in defraying the expenses of
22 administering the act and to aid in defraying the expenses related to a
23 cooperative agreement with the United States Department of Agriculture
24 Market News reporting program. ~~Transfers may be made from the fund to the~~
25 ~~General Fund at the direction of the Legislature.~~ Any money in the
26 Commercial Feed Administration Cash Fund available for investment shall
27 be invested by the state investment officer pursuant to the Nebraska
28 Capital Expansion Act and the Nebraska State Funds Investment Act.

29 **Sec. 28.** Section 54-2428, Reissue Revised Statutes of Nebraska, is
30 amended to read:

31 54-2428 (1) Any person required to obtain a National Pollutant

1 Discharge Elimination System permit for an animal feeding operation or a
2 construction and operating permit for a livestock waste control facility
3 shall file an application with the department accompanied by the
4 appropriate fees in the manner established by the department. The
5 application fee shall be established by the council with a maximum fee of
6 two hundred dollars. For major modifications to an application or a
7 permit, the fee shall equal the amount of the application fee.

8 (2) On or before March 1, 2006, and each year thereafter, each
9 person who has a National Pollutant Discharge Elimination System permit
10 or who has a large concentrated animal feeding operation, as defined in
11 40 C.F.R. 122 and 123, as such regulations existed on January 1, 2004,
12 and a state operating permit, a construction and operating permit, or a
13 construction approval issued pursuant to the Environmental Protection Act
14 or the Livestock Waste Management Act shall pay a per head annual fee
15 based on the permitted capacity identified in the permit for that
16 facility. The department shall invoice each permittee by February 1,
17 2006, and February 1 of each year thereafter.

18 (3) The initial annual fee shall be: Beef cattle, ten cents per
19 head; veal calves, ten cents per head; dairy cows, fifteen cents per
20 head; swine larger than fifty-five pounds, four dollars per one hundred
21 head or fraction thereof; swine less than fifty pounds, one dollar per
22 one hundred head or fraction thereof; horses, twenty cents per head;
23 sheep or lambs, one dollar per one hundred head or fraction thereof;
24 turkeys, two dollars per one thousand head or fraction thereof; chickens
25 or ducks with liquid manure facility, three dollars per one thousand head
26 or fraction thereof; and chickens or ducks with other than liquid manure
27 facility, one dollar per one thousand head or fraction thereof. This fee
28 structure may be reviewed in fiscal year 2007-08.

29 (4) Beginning in fiscal year 2007-08, the department shall annually
30 review and adjust the fee structure in this section and section 54-2423
31 to ensure that fees are adequate to meet twenty percent of the program

1 costs from the previous fiscal year. All fees collected under this
2 section and sections 54-2423, 54-2435, and 54-2436 shall be remitted to
3 the State Treasurer for credit to the Livestock Waste Management Cash
4 Fund which is created for the purposes described in the Livestock Waste
5 Management Act. ~~Transfers may be made from the fund to the General Fund~~
6 ~~at the direction of the Legislature.~~ Any money in the Livestock Waste
7 Management Cash Fund available for investment shall be invested by the
8 state investment officer pursuant to the Nebraska Capital Expansion Act
9 and the Nebraska State Funds Investment Act.

10 (5) On or before January 1 of each year, the department shall submit
11 electronically a report to the Legislature in sufficient detail to
12 document all direct and indirect costs incurred in the previous fiscal
13 year in carrying out the Livestock Waste Management Act, including the
14 number of inspections conducted, the number of animal feeding operations
15 with livestock waste control facilities, the number of animal feeding
16 operations inspected, the size of the livestock waste control facilities,
17 the results of water quality monitoring programs, and other elements
18 relating to carrying out the act. The Appropriations Committee of the
19 Legislature shall review the report in its analysis of executive programs
20 in order to verify that the revenue generated from fees was used solely
21 to offset appropriate and reasonable costs associated with carrying out
22 the act.

23 **Sec. 29.** Section 55-131, Reissue Revised Statutes of Nebraska, is
24 amended to read:

25 55-131 The Military Department Cash Fund is created. The fund shall
26 be administered by the Adjutant General. The fund shall consist of all
27 nonfederal revenue received by the National Guard pursuant to this
28 section. The Adjutant General is hereby authorized to accept by devise,
29 gift, or otherwise and hold, as trustee, for the benefit and use of the
30 National Guard or any part thereof any property, real or personal; to
31 invest and reinvest the property; to collect, receive, and recover the

1 rents, incomes, and issues from the property; and to expend them as
2 provided by the terms of the devise or gift, or if not so provided, to
3 expend them for the benefit and use of the National Guard as he or she in
4 his or her discretion shall determine, subject to the approval of the
5 Governor. Except as otherwise provided by law, all other money received
6 by the National Guard and derived from any other source shall be remitted
7 to the State Treasurer for credit to the Military Department Cash Fund.
8 ~~Transfers may be made from the fund to the General Fund at the direction~~
9 ~~of the Legislature.~~ Any money in the Military Department Cash Fund
10 available for investment shall be invested by the state investment
11 officer pursuant to the Nebraska Capital Expansion Act and the Nebraska
12 State Funds Investment Act.

13 **Sec. 30.** Section 59-1608.04, Revised Statutes Cumulative Supplement,
14 2024, is amended to read:

15 59-1608.04 (1) The State Settlement Cash Fund is created. The fund
16 shall be maintained by the Department of Justice and administered by the
17 Attorney General. Except as otherwise provided by law, the fund shall
18 consist of all recoveries received pursuant to the Consumer Protection
19 Act, including any money, funds, securities, or other things of value in
20 the nature of civil damages or other payment, except criminal penalties,
21 whether such recovery is by way of verdict, judgment, compromise, or
22 settlement in or out of court, or other final disposition of any case or
23 controversy, or any other payments received on behalf of the state by the
24 Department of Justice and administered by the Attorney General for the
25 benefit of the state or the general welfare of its citizens, but
26 excluding all funds held in a trust capacity where specific benefits
27 accrue to specific individuals, organizations, or governments. The fund
28 may be expended for any allowable legal purposes as determined by the
29 Attorney General. Transfers from the State Settlement Cash Fund may be
30 made at the direction of the Legislature to the Nebraska Capital
31 Construction Fund, the Legal Education for Public Service and Rural

1 Practice Loan Repayment Assistance Fund, the Nebraska State Patrol Cash
2 Fund, and the Financial Literacy Cash Fund, ~~and the General Fund~~. To
3 provide necessary financial accountability and management oversight,
4 revenue from individual settlement agreements or other separate sources
5 credited to the State Settlement Cash Fund may be tracked and accounted
6 for within the state accounting system through the use of separate and
7 distinct funds, subfunds, or any other available accounting mechanism
8 specifically approved by the Accounting Administrator for use by the
9 Department of Justice. Any money in the fund available for investment
10 shall be invested by the state investment officer pursuant to the
11 Nebraska Capital Expansion Act and the Nebraska State Funds Investment
12 Act. Beginning October 1, 2024, any investment earnings from investment
13 of money in the fund shall be credited to the General Fund.

14 (2) The State Treasurer shall transfer two million five hundred
15 thousand dollars from the State Settlement Cash Fund to the Nebraska
16 Capital Construction Fund on July 1, 2013, or as soon thereafter as
17 administratively possible.

18 (3) The State Treasurer shall transfer eight hundred seventy-six
19 thousand nine hundred ninety-eight dollars from the State Settlement Cash
20 Fund to the General Fund on or before June 30, 2018, on such dates and in
21 such amounts as directed by the budget administrator of the budget
22 division of the Department of Administrative Services.

23 (4) The State Treasurer shall transfer one million seven hundred
24 fifty-six thousand six hundred thirty-nine dollars from the State
25 Settlement Cash Fund to the General Fund on or before June 30, 2019, on
26 such dates and in such amounts as directed by the budget administrator of
27 the budget division of the Department of Administrative Services.

28 (5) The State Treasurer shall transfer one hundred twenty-five
29 thousand dollars from the State Settlement Cash Fund to the Legal
30 Education for Public Service and Rural Practice Loan Repayment Assistance
31 Fund on or before April 30, 2018, on such dates and in such amounts as

1 directed by the budget administrator of the budget division of the
2 Department of Administrative Services.

3 (6) The State Treasurer shall transfer one hundred fifty thousand
4 dollars from the State Settlement Cash Fund to the Legal Education for
5 Public Service and Rural Practice Loan Repayment Assistance Fund on or
6 before July 9, 2018, on such dates and in such amounts as directed by the
7 budget administrator of the budget division of the Department of
8 Administrative Services.

9 **Sec. 31.** Section 60-3,201, Revised Statutes Supplement, 2025, is
10 amended to read:

11 60-3,201 There is hereby created the Motor Carrier Division Cash
12 Fund. Such fund shall be used by the Division of Motor Carrier Services
13 of the department to carry out the operations of the division including
14 the administration of titling and registering vehicles in
15 interjurisdiction commerce and its duties pursuant to section 66-1415.
16 ~~Transfers may be made from the fund to the General Fund at the direction~~
17 ~~of the Legislature.~~ Any money in the Motor Carrier Division Cash Fund
18 available for investment shall be invested by the state investment
19 officer pursuant to the Nebraska Capital Expansion Act and the Nebraska
20 State Funds Investment Act.

21 **Sec. 32.** Section 60-3,218, Reissue Revised Statutes of Nebraska, is
22 amended to read:

23 60-3,218 (1) There is hereby created the Nebraska Snowmobile Trail
24 Cash Fund into which shall be deposited the portion of the fees collected
25 from snowmobile registration as provided in section 60-3,217.

26 (2) The Game and Parks Commission shall use the money in the
27 Nebraska Snowmobile Trail Cash Fund for the operation, maintenance,
28 enforcement, planning, establishment, and marking of snowmobile trails
29 throughout the state and for the acquisition by purchase or lease of real
30 property to carry out the provisions of this section.

31 (3) The commission shall establish rules and regulations pertaining

1 to the use and maintenance of snowmobile trails.

2 (4) Transfers may be made from the Nebraska Snowmobile Trail Cash
3 Fund to the General Fund at the direction of the Legislature. Any money
4 in the Nebraska Snowmobile Trail Cash Fund available for investment shall
5 be invested by the state investment officer pursuant to the Nebraska
6 Capital Expansion Act and the Nebraska State Funds Investment Act.

7 (5) The State Treasurer shall transfer the unobligated June 30,
8 2017, balance in the Nebraska Snowmobile Trail Cash Fund to the General
9 Fund on or before July 31, 2017, on such date as directed by the budget
10 administrator of the budget division of the Department of Administrative
11 Services.

12 **Sec. 33.** Section 60-1409, Reissue Revised Statutes of Nebraska, is
13 amended to read:

14 60-1409 The Nebraska Motor Vehicle Industry Licensing Fund is
15 created. All fees collected under the Motor Vehicle Industry Regulation
16 Act shall be remitted by the board, as collected, to the State Treasurer
17 for credit to the fund. Such fund shall be appropriated by the
18 Legislature for the operations of the Nebraska Motor Vehicle Industry
19 Licensing Board and shall be paid out from time to time by warrants of
20 the Director of Administrative Services on the State Treasurer for
21 authorized expenditures upon duly itemized vouchers executed as provided
22 by law and approved by the chairperson of the board or the executive
23 secretary, except that transfers from the fund to the General Fund may
24 be made at the direction of the Legislature through June 30, 2018. The
25 expenses of conducting the office must always be kept within the income
26 collected and reported to the State Treasurer by such board. Such office
27 and expense thereof shall not be supported or paid from the General Fund,
28 and all money deposited in the Nebraska Motor Vehicle Industry Licensing
29 Fund shall be expended only for such office and expense thereof and,
30 unless determined by the board, it shall not be required to expend any
31 funds to any person or any other governmental agency.

1 Any money in the Nebraska Motor Vehicle Industry Licensing Fund
2 available for investment shall be invested by the state investment
3 officer pursuant to the Nebraska Capital Expansion Act and the Nebraska
4 State Funds Investment Act. The fund shall be audited by the Auditor of
5 Public Accounts at such time as he or she determines necessary.

6 The State Treasurer shall transfer five hundred thousand dollars
7 from the Nebraska Motor Vehicle Industry Licensing Fund to the General
8 Fund on or before June 30, 2018, on such dates and in such amounts as
9 directed by the budget administrator of the budget division of the
10 Department of Administrative Services.

11 **Sec. 34.** Section 60-1505, Revised Statutes Supplement, 2025, is
12 amended to read:

13 60-1505 The Vehicle Title and Registration System Replacement and
14 Maintenance Cash Fund is hereby created. The fund shall be administered
15 by the Department of Motor Vehicles. Revenue credited to the fund shall
16 include fees collected by the department from participation in any
17 multistate electronic data security program, except as otherwise
18 specifically provided by law, and funds transferred as provided in
19 section 60-3,186. The fund shall be used by the department to pay for
20 costs associated with the acquisition, implementation, maintenance,
21 support, upgrades, and replacement of the Vehicle Title and Registration
22 System. ~~Transfers may be made from the fund to the General Fund at the~~
23 ~~direction of the Legislature.~~ Any money in the Vehicle Title and
24 Registration System Replacement and Maintenance Cash Fund available for
25 investment shall be invested by the state investment officer pursuant to
26 the Nebraska Capital Expansion Act and the Nebraska State Funds
27 Investment Act. Beginning October 1, 2024, any investment earnings from
28 investment of money in the fund shall be credited to the General Fund.

29 **Sec. 35.** Section 60-1513, Revised Statutes Supplement, 2025, is
30 amended to read:

31 60-1513 The Department of Motor Vehicles Cash Fund is hereby

1 created. The fund shall be administered by the Director of Motor
2 Vehicles. In addition to money paid to the department or credited or
3 remitted to the fund, the fund may also receive reimbursement from
4 counties. The fund shall be used by the Department of Motor Vehicles to
5 carry out its duties as deemed necessary by the Director of Motor
6 Vehicles, except that transfers from the fund to ~~the General Fund~~, the
7 Operator's License Services System Replacement and Maintenance Fund, or
8 the Vehicle Title and Registration System Replacement and Maintenance
9 Cash Fund may be made at the direction of the Legislature. Any money in
10 the Department of Motor Vehicles Cash Fund available for investment shall
11 be invested by the state investment officer pursuant to the Nebraska
12 Capital Expansion Act and the Nebraska State Funds Investment Act.
13 Beginning October 1, 2024, any investment earnings from investment of
14 money in the fund shall be credited to the General Fund.

15 **Sec. 36.** Section 61-210, Revised Statutes Supplement, 2025, is
16 amended to read:

17 61-210 The Department of Water, Energy, and Environment Cash Fund is
18 created. The State Treasurer shall credit to such fund such money as is
19 specifically appropriated or reappropriated by the Legislature. The State
20 Treasurer shall also credit such fund with payments, if any, accepted for
21 services rendered by the department, including the Chief Water Officer,
22 and fees collected pursuant to subsection (6) of section 46-606 and
23 section 61-209. The funds made available to the Department of Water,
24 Energy, and Environment by the United States, through the Natural
25 Resources Conservation Service of the Department of Agriculture or
26 through any other agencies, shall be credited to the fund by the State
27 Treasurer. Any money in the fund available for investment shall be
28 invested by the state investment officer pursuant to the Nebraska Capital
29 Expansion Act and the Nebraska State Funds Investment Act. The Department
30 of Water, Energy, and Environment shall allocate money from the fund to
31 pay costs of the programs or activities of the department, including the

1 programs or activities of the Chief Water Officer. The Director of
2 Administrative Services, upon receipt of proper vouchers approved by the
3 department, shall issue warrants on the fund, and the State Treasurer
4 shall countersign and pay from, but never in excess of, the amounts to
5 the credit of the fund. ~~Transfers may be made from the fund to the~~
6 ~~General Fund at the direction of the Legislature.~~

7 **Sec. 37.** Section 61-224, Revised Statutes Supplement, 2025, is
8 amended to read:

9 61-224 There is hereby created the Critical Infrastructure
10 Facilities Cash Fund in the Department of Water, Energy, and Environment.
11 The fund shall consist of funds appropriated or transferred by the
12 Legislature. The fund shall be used by the Department of Water, Energy,
13 and Environment (1) to provide a grant to a natural resources district to
14 offset costs related to soil and water improvements intended to protect
15 critical infrastructure facilities within the district which includes
16 military installations, transportation routes, and wastewater treatment
17 facilities, (2) to provide a grant to an irrigation district for
18 reimbursement of costs related to temporary repairs to the main canal and
19 tunnels of an interstate irrigation system which experienced a failure,
20 and (3) to provide a grant to an entity within a county with a population
21 exceeding one hundred thousand inhabitants formed pursuant to the
22 Interlocal Cooperation Act for the purpose of funding a portion of the
23 cost of a wastewater system. Any funds remaining after all such project
24 costs have been completely funded shall be transferred to the General
25 Fund. ~~Transfers may be made from the Critical Infrastructure Facilities~~
26 ~~Cash Fund to the General Fund at the direction of the Legislature.~~ Any
27 money in the Critical Infrastructure Facilities Cash Fund available for
28 investment shall be invested by the state investment officer pursuant to
29 the Nebraska Capital Expansion Act and the Nebraska State Funds
30 Investment Act, and any interest earned by the fund shall be credited to
31 the General Fund.

1 **Sec. 38.** Section 66-739, Revised Statutes Cumulative Supplement,
2 2024, is amended to read:

3 66-739 There is hereby created the Motor Fuel Tax Enforcement and
4 Collection Cash Fund. Such fund shall consist of appropriations to the
5 fund and money transferred to it pursuant to section 39-2215. The fund
6 shall be used exclusively for the costs of the Department of Revenue in
7 carrying out its duties under the Compressed Fuel Tax Act, the Petroleum
8 Release Remedial Action Act, the State Aeronautics Act, and sections
9 66-482 to 66-4,149, 66-501 to 66-531, and 66-712 to 66-736 and other
10 related costs for the Department of Agriculture and the Nebraska State
11 Patrol, ~~except that transfers may be made from the fund to the General~~
12 ~~Fund at the direction of the Legislature.~~ Any money in the Motor Fuel Tax
13 Enforcement and Collection Cash Fund available for investment shall be
14 invested by the state investment officer pursuant to the Nebraska Capital
15 Expansion Act and the Nebraska State Funds Investment Act.

16 **Sec. 39.** Section 66-1521, Revised Statutes Cumulative Supplement,
17 2024, is amended to read:

18 66-1521 (1) A petroleum release remedial action fee is hereby
19 imposed upon the producer, refiner, importer, distributor, wholesaler, or
20 supplier who engages in the sale, distribution, delivery, and use of
21 petroleum within this state, except that the fee shall not be imposed on
22 petroleum that is exported. The fee shall also be imposed on diesel fuel
23 which is indelibly dyed. The amount of the fee shall be nine-tenths of
24 one cent per gallon on motor vehicle fuel as defined in section 66-482
25 and three-tenths of one cent per gallon on diesel fuel as defined in
26 section 66-482. The amount of the fee shall be used first for payment of
27 claims approved by the State Claims Board pursuant to section 66-1531;
28 second, up to three million dollars of the fee per year shall be used for
29 reimbursement of owners and operators under the Petroleum Release
30 Remedial Action Act for investigations of releases ordered pursuant to
31 section 81-15,124; and third, the remainder of the fee shall be used for

1 any other purpose authorized by section 66-1519. The fee shall be paid by
2 all producers, refiners, importers, distributors, wholesalers, and
3 suppliers subject to the fee by filing a monthly return on or before the
4 twentieth day of the calendar month following the monthly period to which
5 it relates. The pertinent provisions, specifically including penalty
6 provisions, of the motor fuel laws as defined in section 66-712 shall
7 apply to the administration and collection of the fee except for the
8 treatment given refunds. There shall be a refund allowed on any fee paid
9 on petroleum which was taxed and then exported, destroyed, or purchased
10 for use by the United States Government or its agencies. The department
11 may also adjust for all errors in the payment of the fee. In each
12 calendar year, no claim for refund related to the fee can be for an
13 amount less than ten dollars.

14 (2) No producer, refiner, importer, distributor, wholesaler, or
15 supplier shall engage in the sale, distribution, delivery, or use of
16 petroleum in this state without having first obtained a petroleum release
17 remedial action license. Application for a license shall be made to the
18 Department of Revenue upon a form prepared and furnished by the
19 Department of Revenue. If the applicant is an individual, the application
20 shall include the applicant's social security number. Failure to obtain a
21 license prior to engaging in the sale, distribution, delivery, or use of
22 petroleum shall be a Class IV misdemeanor. The Department of Revenue may
23 suspend or cancel the license of any producer, refiner, importer,
24 distributor, wholesaler, or supplier who fails to pay the fee imposed by
25 subsection (1) of this section in the same manner as licenses are
26 suspended or canceled pursuant to section 66-720.

27 (3) The Department of Revenue may adopt and promulgate rules and
28 regulations necessary to carry out this section.

29 (4) The Department of Revenue shall deduct and withhold from the
30 petroleum release remedial action fee collected pursuant to this section
31 an amount sufficient to reimburse the direct costs of collecting and

1 administering the petroleum release remedial action fee. Such costs shall
2 not exceed one hundred fifty thousand dollars for each fiscal year. The
3 one hundred fifty thousand dollars shall be prorated, based on the number
4 of months the fee is collected, whenever the fee is collected for only a
5 portion of a year. The amount deducted and withheld for costs shall be
6 deposited in the Petroleum Release Remedial Action Collection Fund which
7 is hereby created. The Petroleum Release Remedial Action Collection Fund
8 shall be appropriated to the Department of Revenue, ~~except that~~
~~transfers may be made from the fund to the General Fund at the direction~~
~~of the Legislature.~~ Any money in the Petroleum Release Remedial Action
11 Collection Fund available for investment shall be invested by the state
12 investment officer pursuant to the Nebraska Capital Expansion Act and the
13 Nebraska State Funds Investment Act.

14 (5) The Department of Revenue shall collect the fee imposed by
15 subsection (1) of this section.

16 **Sec. 40.** Section 66-1842, Reissue Revised Statutes of Nebraska, is
17 amended to read:

18 66-1842 The Public Service Commission Regulation Fund is created.
19 ~~Transfers may be made from the Public Service Commission Regulation Fund~~
20 ~~to the General Fund at the direction of the Legislature.~~ The commission
21 shall remit all money received by or for it in payment of the fees or
22 assessments imposed by the State Natural Gas Regulation Act to the State
23 Treasurer for credit to the fund. Any money in the fund available for
24 investment shall be invested by the state investment officer pursuant to
25 the Nebraska Capital Expansion Act and the Nebraska State Funds
26 Investment Act.

27 **Sec. 41.** Section 69-1317, Revised Statutes Supplement, 2025, is
28 amended to read:

29 69-1317 (a)(1)(i) Except as otherwise provided in this subdivision,
30 all funds received under the Uniform Disposition of Unclaimed Property
31 Act, including the proceeds from the sale of abandoned property under

1 section 69-1316, shall be deposited by the State Treasurer into the
2 Unclaimed Property Trust Fund from which he or she shall make prompt
3 payment of claims allowed pursuant to the act and payment of any expenses
4 related to unclaimed property. All funds received under section
5 69-1307.05 shall be deposited by the State Treasurer into the Unclaimed
6 Property Trust Fund from which he or she shall make prompt payment of
7 claims regarding such funds allowed pursuant to the act. ~~Transfers from~~
8 ~~the Unclaimed Property Trust Fund to the General Fund may be made at the~~
9 ~~direction of the Legislature.~~ Before making the deposit he or she shall
10 record the name and last-known address of each person appearing from the
11 holders' reports to be entitled to the abandoned property, the name and
12 last-known address of each insured person or annuitant, and with respect
13 to each policy or contract listed in the report of a life insurance
14 corporation, its number, the name of the corporation, and the amount due.
15 The record shall be available for public inspection during business
16 hours.

17 (ii) The record shall not be subject to public inspection or
18 available for copying, reproduction, or scrutiny by commercial or
19 professional locators of property presumed abandoned who charge any
20 service. A finders' fee cannot be charged by commercial or professional
21 locators of property presumed abandoned until twenty-four months after
22 the names from the holders' reports have been published or officially
23 disclosed. Records concerning the social security number, date of birth,
24 and last-known address of an owner shall be treated as confidential and
25 subject to the same confidentiality as tax return information held by the
26 Department of Revenue, except that the Auditor of Public Accounts shall
27 have unrestricted access to such records.

28 (iii) A professional finders' fee shall be limited to ten percent of
29 the total dollar amount of the property presumed abandoned. To claim any
30 such fee, the finder shall disclose to the owner the nature, location,
31 and value of the property, provide notice of when such property was

1 reported to the State Treasurer, and provide notice that the property may
2 be claimed by the owner from the State Treasurer free of charge. To claim
3 any such fee if the property has not yet been abandoned, the finder shall
4 disclose to the owner the nature, location, and value of the property,
5 provide notice of when such property will be reported to the State
6 Treasurer, if known, and provide notice that, upon receipt of the
7 property by the State Treasurer, such property may be claimed by the
8 owner from the State Treasurer free of charge.

9 (2)(i) The unclaimed property records of the State Treasurer, the
10 unclaimed property reports of holders, and the information derived by an
11 unclaimed property examination or audit of the records of a person or
12 otherwise obtained by or communicated to the State Treasurer may be
13 withheld from the public. Any record or information that may be withheld
14 under the laws of this state or of the United States when in the
15 possession of such a person may be withheld when revealed or delivered to
16 the State Treasurer. Any record or information that is withheld under any
17 law of another state when in the possession of that other state may be
18 withheld when revealed or delivered by the other state to the State
19 Treasurer.

20 (ii) Information withheld from the general public concerning any
21 aspect of unclaimed property shall only be disclosed to an apparent owner
22 of the property or to the escheat, unclaimed, or abandoned property
23 administrators or officials of another state if that other state accords
24 substantially reciprocal privileges to the State Treasurer.

25 (b)(1) On or before November 1 of each year prior to 2026, the State
26 Treasurer shall transfer any balance in excess of one million dollars
27 from the Unclaimed Property Trust Fund to the permanent school fund.

28 (2) On or before November 1 of each year beginning in 2026 through
29 2035, the State Treasurer shall transfer any balance in excess of one
30 million dollars from the Unclaimed Property Trust Fund as follows:

31 (i) The first one million dollars to the Capitol Restoration Cash

1 Fund; and

2 (ii) Any remaining balance to the permanent school fund.

3 (3) On or before November 1 of each year beginning in 2036, the
4 State Treasurer shall transfer any balance in excess of one million
5 dollars from the Unclaimed Property Trust Fund to the permanent school
6 fund.

7 (c) Before making any deposit to the credit of the permanent school
8 fund, the Capitol Restoration Cash Fund, or the General Fund, the State
9 Treasurer may deduct any costs related to unclaimed property and place
10 such funds in the Unclaimed Property Cash Fund.

11 (d) The Unclaimed Property Cash Fund is created. ~~Transfers from the~~
12 ~~fund to the General Fund may be made at the direction of the Legislature.~~
13 Any money in the Unclaimed Property Cash Fund available for investment
14 shall be invested by the state investment officer pursuant to the
15 Nebraska Capital Expansion Act and the Nebraska State Funds Investment
16 Act.

17 **Sec. 42.** Section 70-1020, Reissue Revised Statutes of Nebraska, is
18 amended to read:

19 70-1020 In order to defray the expenses of the Nebraska Power Review
20 Board, there shall be imposed upon each public power district, public
21 power and irrigation district, electric membership association, electric
22 cooperative company, and municipality having an electric distribution
23 system or generation and distribution system, and also upon all
24 registered groups of municipalities, an assessment each fiscal year in
25 such sum as shall be determined by the board and approved by the
26 Governor. The total of such assessments shall not exceed the expenses of
27 the board which may reasonably be anticipated for the fiscal year for
28 which assessment is made and shall be apportioned among the various
29 agencies in proportion to their gross income in the preceding calendar
30 year. The board shall determine and certify such assessment to each
31 supplier after approval of the board's budget by the Legislature and

1 Governor. The supplier shall remit the amount of its assessment to the
2 board within forty-five days after the mailing of the assessment. Any
3 assessment not paid when due shall draw interest at a rate equal to the
4 rate of interest allowed per annum under section 45-104.02, as such rate
5 may from time to time be adjusted. The proceeds of such assessment shall
6 be remitted to the State Treasurer for credit to the Nebraska Power
7 Review Fund, which fund is hereby created and which, when appropriated by
8 the Legislature, shall be used to administer the powers granted to the
9 Nebraska Power Review Board, ~~except that transfers may be made from the~~
10 ~~fund to the General Fund at the direction of the Legislature.~~ Any money
11 in the Nebraska Power Review Fund available for investment shall be
12 invested by the state investment officer pursuant to the Nebraska Capital
13 Expansion Act and the Nebraska State Funds Investment Act.

14 **Sec. 43.** Section 71-222.02, Reissue Revised Statutes of Nebraska, is
15 amended to read:

16 71-222.02 All funds collected in the administration of the Barber
17 Act shall be remitted to the State Treasurer for credit to the Board of
18 Barber Examiners Fund which is hereby created and which shall be expended
19 only for the administration of the act, ~~except that transfers may be~~
20 ~~made from the fund to the General Fund at the direction of the~~
21 ~~Legislature.~~ Any money in the Board of Barber Examiners Fund available
22 for investment shall be invested by the state investment officer pursuant
23 to the Nebraska Capital Expansion Act and the Nebraska State Funds
24 Investment Act.

25 **Sec. 44.** Section 71-4732, Reissue Revised Statutes of Nebraska, is
26 amended to read:

27 71-4732 There is hereby created a Commission for the Deaf and Hard
28 of Hearing Fund to consist of such funds as the Legislature shall
29 appropriate, any funds received under sections 20-156 and 71-4731, and
30 any fees collected for interpreter services as provided in section
31 71-4728. The fund shall be used to administer sections 20-156 and 71-4720

1 to 71-4732.01, except that (1) money in the fund from fees collected for
2 interpreter services shall be used only for expenses related to the
3 provision of such services and , (2) money in the fund may only be used
4 to provide services pursuant to section 71-4728.04 if there is no money
5 in the Telehealth System Fund , and (3) ~~transfers may be made from the~~
6 ~~Commission for the Deaf and Hard of Hearing Fund to the General Fund at~~
7 ~~the direction of the Legislature.~~ Any money in the Commission for the
8 Deaf and Hard of Hearing Fund available for investment shall be invested
9 by the state investment officer pursuant to the Nebraska Capital
10 Expansion Act and the Nebraska State Funds Investment Act.

11 **Sec. 45.** Section 71-5328, Revised Statutes Supplement, 2025, is
12 amended to read:

13 71-5328 (1) For purposes of this section:

14 (a) Department means the Department of Water, Energy, and
15 Environment;

16 (b) Metropolitan utilities district means a district created
17 pursuant to section 14-2101; and

18 (c) Qualified labor training organization means any job training
19 service provider headquartered in the State of Nebraska with a
20 demonstrated history of providing workforce training relevant to the
21 skilled labor necessary for the removal and replacement of lead service
22 lines.

23 (2) The Lead Service Line Cash Fund is created. The fund shall be
24 administered by the department. The fund shall consist of funds
25 transferred by the Legislature. The fund shall be used for grants under
26 subsection (3) of this section. ~~Transfers may be made from the fund to~~
27 ~~the General Fund at the direction of the Legislature.~~ Any money in the
28 Lead Service Line Cash Fund available for investment shall be invested by
29 the state investment officer pursuant to the Nebraska Capital Expansion
30 Act and the Nebraska State Funds Investment Act.

31 (3) The department shall utilize all money in the Lead Service Line

1 Cash Fund for the purpose of providing grants to metropolitan utilities
2 districts for the following:

3 (a) Removing and replacing lead service lines;

4 (b) Repaying debt incurred for any loan received by the metropolitan
5 utilities district for the purpose of replacing lead service lines,
6 including any loan or loans under the federal Drinking Water State
7 Revolving Fund or any other loan incurred specifically for the purpose of
8 removing lead service lines;

9 (c) Providing information to residents on the benefits of removing
10 lead service lines;

11 (d) Performing necessary construction, assessment, mapping, or any
12 other labor, management, or contracted services required for and
13 associated with removing and replacing lead service lines; or

14 (e) Acquiring any equipment, materials, or supplies necessary to
15 replace lead service lines.

16 (4) The department may adopt and promulgate rules and regulations to
17 carry out this section.

18 **Sec. 46.** Section 71-5661, Revised Statutes Cumulative Supplement,
19 2024, is amended to read:

20 71-5661 (1) The financial incentives provided by the Rural Health
21 Systems and Professional Incentive Act shall consist of (a) student loans
22 to eligible students for attendance at an eligible school as determined
23 pursuant to section 71-5662, (b) the repayment of qualified educational
24 debts owed by physicians and psychiatrists in an approved medical
25 specialty residency program in Nebraska as determined pursuant to section
26 71-5662, and (c) the repayment of qualified educational debts owed by
27 eligible health professionals as determined pursuant to section 71-5662.
28 Funds for such incentives shall be appropriated from the General Fund to
29 the department for such purposes.

30 (2) The Rural Health Professional Incentive Fund is created. The
31 fund shall be used to carry out the purposes of the act, ~~, except that~~

1 ~~transfers may be made from the fund to the General Fund at the direction~~
2 ~~of the Legislature.~~ Money credited pursuant to section 71-5670.01 and
3 payments received pursuant to sections 71-5666, 71-5668, and 71-5669.01
4 shall be remitted to the State Treasurer for credit to the Rural Health
5 Professional Incentive Fund. Any money in the fund available for
6 investment shall be invested by the state investment officer pursuant to
7 the Nebraska Capital Expansion Act and the Nebraska State Funds
8 Investment Act.

9 **Sec. 47.** Section 71-8612, Reissue Revised Statutes of Nebraska, is
10 amended to read:

11 71-8612 The Commission for the Blind and Visually Impaired Cash Fund
12 is created. The fund shall contain money received pursuant to the
13 Commission for the Blind and Visually Impaired Act and shall include a
14 percentage of the net proceeds derived from the operation of vending
15 facilities. The net proceeds from the operation of vending facilities
16 shall accrue to the blind vending facility operator, except for the
17 percentage of the net proceeds that shall revert to the cash fund. Such
18 fund shall be used for supervision and other administrative purposes as
19 necessary, ~~except that transfers may be made from the fund to the~~
20 ~~General Fund at the direction of the Legislature.~~ The commission, in
21 consultation with the Committee of Blind Vendors, shall determine the
22 percentage of the net proceeds that reverts to the Commission for the
23 Blind and Visually Impaired Cash Fund after an investigation to reveal
24 the gross proceeds, cost of operation, amount necessary to replenish the
25 stock of merchandise, and the business needs of the blind vending
26 facility operator. All equipment purchased from the fund is the property
27 of the state and shall be disposed of only by sale at a fair market
28 price. Any money in the fund available for investment shall be invested
29 by the state investment officer pursuant to the Nebraska Capital
30 Expansion Act and the Nebraska State Funds Investment Act.

31 **Sec. 48.** Section 72-816, Reissue Revised Statutes of Nebraska, is

1 amended to read:

2 72-816 (1) The Vacant Building and Excess Land Cash Fund is created.
3 The fund shall consist of proceeds credited to the fund pursuant to
4 sections 72-815 and 90-268. Except as provided in sections 90-268 and
5 90-269, the fund shall be used to pay for the maintenance of vacant state
6 buildings and excess state land and for expenses related to the disposal
7 of state buildings and land referred to the Department of Administrative
8 Services by the committee pursuant to sections 72-811 to 72-818. The fund
9 shall be administered by the state building division of the Department of
10 Administrative Services. Any money in the fund available for investment
11 shall be invested by the state investment officer pursuant to the
12 Nebraska Capital Expansion Act and the Nebraska State Funds Investment
13 Act.

14 ~~Funds may be transferred from the Vacant Building and Excess Land~~
15 ~~Cash Fund to the General Fund at the direction of the Legislature.~~

16 (2) If there are insufficient funds in the fund to enable the
17 division to fully implement the orders of the committee issued pursuant
18 to sections 72-811 to 72-818, the division shall implement them in the
19 order which most efficiently meets the purposes of such sections.

20 (3) Funds appropriated to the Task Force for Building Renewal shall
21 not be used to carry out any of the purposes of such sections (a) unless
22 the building would otherwise qualify for the use of such funds pursuant
23 to the Deferred Building Renewal Act and (b) except for any expenses
24 incurred by the administrator of the Task Force for Building Renewal in
25 fulfilling his or her duties under such sections.

26 **Sec. 49.** Section 72-2211, Revised Statutes Supplement, 2025, is
27 amended to read:

28 72-2211 (1) The Capitol Restoration Cash Fund is created. The
29 administrator shall administer the fund, which shall consist of money
30 received from the sale of material, rental revenue, private donations,
31 public donations, and transfers as directed by the Legislature from the

1 Capitol Preservation, Restoration, and Enhancement Endowment Fund, the
2 Unclaimed Property Trust Fund, and the Nebraska Capital Construction
3 Fund.

4 (2)(a) The Capitol Restoration Cash Fund shall be used to finance
5 projects for the restoration, preservation, and enhancement of the State
6 Capitol and its courtyards and grounds, to purchase and conserve items to
7 be added to the Nebraska Capitol Collections housed in the State Capitol,
8 to produce promotional material concerning the State Capitol, its
9 grounds, and the Nebraska State Capitol Environs District, and to pay the
10 expenditures for a project manager for the Capitol Heating, Ventilation,
11 and Air Conditioning Systems Replacement Project until such time as the
12 project is completed, ~~except that transfers may be made from the fund to~~
13 ~~the General Fund at the direction of the Legislature~~. Such expenditures
14 shall be prescribed by the administrator and approved by the commission.

15 (b) Money transferred to the fund from the Capitol Preservation,
16 Restoration, and Enhancement Endowment Fund shall only be used for the
17 restoration, preservation, and enhancement of the courtyards located at
18 the State Capitol.

19 (3) Any money in the Capitol Restoration Cash Fund available for
20 investment shall be invested by the state investment officer pursuant to
21 the Nebraska Capital Expansion Act and the Nebraska State Funds
22 Investment Act.

23 **Sec. 50.** Section 75-159, Reissue Revised Statutes of Nebraska, is
24 amended to read:

25 75-159 (1) The Public Service Commission Housing and Recreational
26 Vehicle Cash Fund is created. The fund shall consist of fees collected
27 under the Nebraska Uniform Standards for Modular Housing Units Act and
28 fees collected pursuant to the Uniform Standard Code for Manufactured
29 Homes and Recreational Vehicles.

30 (2) Money credited to the fund shall be used by the Public Service
31 Commission for the purposes of administering the Nebraska Uniform

1 Standards for Modular Housing Units Act and the Uniform Standard Code for
2 Manufactured Homes and Recreational Vehicles.

3 ~~(3) Transfers from the fund to the General Fund may be made at the~~
4 ~~direction of the Legislature. Any money in the Public Service Commission~~
5 Housing and Recreational Vehicle Cash Fund available for investment shall
6 be invested by the state investment officer pursuant to the Nebraska
7 Capital Expansion Act and the Nebraska State Funds Investment Act.

8 (4) On July 1, 2010, the State Treasurer shall transfer any money in
9 the Modular Housing Units Cash Fund and any money in the Manufactured
10 Homes and Recreational Vehicles Cash Fund to the Public Service
11 Commission Housing and Recreational Vehicle Cash Fund.

12 **Sec. 51.** Section 75-1101, Revised Statutes Supplement, 2025, is
13 amended to read:

14 75-1101 (1) For purposes of this section, 211 Information and
15 Referral Network means a statewide information and referral network
16 providing information to the public regarding disaster and emergency
17 response and health and human services provided by public and private
18 entities throughout the state.

19 (2) The Public Service Commission shall award a grant annually to a
20 211 Information and Referral Network which submits an application and
21 meets the requirements of this section.

22 (3) To be eligible for a grant, the 211 Information and Referral
23 Network shall update the information and referral services on the network
24 at least annually, shall geographically index the services to provide
25 information on a county-by-county basis, and shall be accredited as
26 meeting the standards for service delivery and quality by the Alliance of
27 Information and Referral Systems or a similar organization approved by
28 the commission.

29 (4) The grant may be used to establish a website which includes
30 links to providers of health and human services, the name, address, and
31 telephone number of any organization listed on the website, a description

1 of the type of services provided by the organization, and other
2 information to educate the public about the health and human services
3 available on a geographic basis. The grant may also be used to provide
4 access to the network twenty-four hours per day, seven days per week,
5 through telephone access and website access.

6 (5) There is hereby created the 211 Cash Fund. The fund shall be
7 used solely for the purpose of providing grants pursuant to this section
8 and associated administrative costs, ~~except that transfers may be made~~
~~from the fund to the General Fund at the direction of the Legislature.~~
10 All money received by the Public Service Commission for such grants shall
11 be remitted to the State Treasurer for credit to the 211 Cash Fund. Any
12 money in the fund available for investment shall be invested by the state
13 investment officer pursuant to the Nebraska Capital Expansion Act and the
14 Nebraska State Funds Investment Act.

15 **Sec. 52.** Section 76-549, Reissue Revised Statutes of Nebraska, is
16 amended to read:

17 76-549 (1) All fees collected pursuant to the Abstracters Act shall
18 be deposited in the state treasury to be credited to the Abstracters
19 Board of Examiners Cash Fund which is hereby created. All actual and
20 necessary expenses of the board shall be paid from such fund.

21 (2) No member of the board shall receive a salary. Each member of
22 the board shall receive as compensation for each day or part thereof of
23 actual service while attending meetings or otherwise engaged upon the
24 business of the board fifty dollars and expenses incurred in the
25 performance of official duties. The director shall be paid a salary to be
26 determined by the board.

27 (3) ~~Transfers may be made from the Abstracters Board of Examiners~~
28 ~~Cash Fund to the General Fund at the direction of the Legislature.~~ Any
29 money in the Abstracters Board of Examiners Cash Fund available for
30 investment shall be invested by the state investment officer pursuant to
31 the Nebraska Capital Expansion Act and the Nebraska State Funds

1 Investment Act.

2 **Sec. 53.** Section 76-3219, Revised Statutes Supplement, 2025, is
3 amended to read:

4 76-3219 The board shall collect all fees and other revenue pursuant
5 to the Nebraska Appraisal Management Company Registration Act and shall
6 remit such fees and revenue to the State Treasurer for credit to the
7 Appraisal Management Company Fund, which is hereby created. The fund
8 shall be used to implement, administer, and enforce the act, ~~except that~~
9 ~~transfers may be made from the fund to the General Fund at the direction~~
10 ~~of the Legislature.~~ Any money in the Appraisal Management Company Fund
11 available for investment shall be invested by the state investment
12 officer pursuant to the Nebraska Capital Expansion Act and the Nebraska
13 State Funds Investment Act.

14 **Sec. 54.** Section 77-3,110, Revised Statutes Supplement, 2025, is
15 amended to read:

16 77-3,110 (1) All funds received pursuant to sections 77-3,109 and
17 77-3,118 shall be remitted to the State Treasurer for credit to the
18 Department of Revenue Miscellaneous Receipts Fund which is hereby
19 created.

20 (2) All money in the Department of Revenue Miscellaneous Receipts
21 Fund shall be administered by the Department of Revenue and shall be used
22 to defray the cost of production of the publications listed in section
23 77-3,109 or of the listings described in section 77-3,118 and to carry
24 out any administrative responsibilities of the department.

25 ~~(3) Transfers may be made from the fund to the General Fund at the~~
26 ~~direction of the Legislature.~~ Any money in the Department of Revenue
27 Miscellaneous Receipts Fund available for investment shall be invested by
28 the state investment officer pursuant to the Nebraska Capital Expansion
29 Act and the Nebraska State Funds Investment Act.

30 **Sec. 55.** Section 77-1342, Reissue Revised Statutes of Nebraska, is
31 amended to read:

1 77-1342 There is hereby created a fund to be known as the Department
2 of Revenue Property Assessment Division Cash Fund to which shall be
3 credited all money received by the Department of Revenue for services
4 performed for county and multiconty assessment districts, for charges
5 for publications, manuals, and lists, as an assessor's examination fee
6 authorized by section 77-421, and under the provisions of sections
7 60-3,202, 77-684, and 77-1250. The fund shall be used to carry out any
8 duties and responsibilities of the department, ~~except that transfers may~~
9 be made from the fund to the General Fund at the direction of the
10 Legislature. The county or multiconty assessment district shall be
11 billed by the department for services rendered. Reimbursements to the
12 department shall be credited to the Department of Revenue Property
13 Assessment Division Cash Fund, and expenditures therefrom shall be made
14 only when such funds are available. The department shall only bill for
15 the actual amount expended in performing the service.

16 The fund shall not, at the close of each year, be lapsed to the
17 General Fund. Any money in the Department of Revenue Property Assessment
18 Division Cash Fund available for investment shall be invested by the
19 state investment officer pursuant to the Nebraska Capital Expansion Act
20 and the Nebraska State Funds Investment Act.

21 **Sec. 56.** Section 77-2911, Revised Statutes Supplement, 2025, is
22 amended to read:

23 77-2911 The Nebraska Job Creation and Mainstreet Revitalization Fund
24 is created. The fund shall be administered by the Nebraska State
25 Historical Society and shall consist of all fees credited to the fund
26 pursuant to section 77-2907. The fund shall be used to administer and
27 enforce the Nebraska Job Creation and Mainstreet Revitalization Act.
28 ~~Transfers may be made from the fund to the General Fund at the direction~~
29 ~~of the Legislature.~~ Any money in the Nebraska Job Creation and Mainstreet
30 Revitalization Fund available for investment shall be invested by the
31 state investment officer pursuant to the Nebraska Capital Expansion Act

1 and the Nebraska State Funds Investment Act.

2 **Sec. 57.** Section 77-4025, Revised Statutes Supplement, 2025, is
3 amended to read:

4 77-4025 (1) There is hereby created a cash fund in the Department of
5 Revenue to be known as the Tobacco Products Administration Cash Fund. All
6 revenue collected or received by the Tax Commissioner from the license
7 fees, certification fees, and taxes imposed by the Tobacco Products Tax
8 Act shall be remitted to the State Treasurer for credit to the Tobacco
9 Products Administration Cash Fund, except that all such revenue relating
10 to electronic nicotine delivery systems shall be remitted to the State
11 Treasurer for credit to the General Fund.

12 (2) All costs required for administration of the Tobacco Products
13 Tax Act shall be paid from the Tobacco Products Administration Cash Fund.
14 Credits and refunds allowed under the act shall be paid from the Tobacco
15 Products Administration Cash Fund. Any ~~receipts, after credits and~~
16 ~~refunds, in excess of the amounts sufficient to cover the costs of~~
17 ~~administration may be transferred to the General Fund at the direction of~~
18 ~~the Legislature.~~

19 (3) The State Treasurer shall transfer nine million five hundred
20 thousand dollars from the Tobacco Products Administration Cash Fund to
21 the General Fund on or after July 1, 2025, but on or before June 30,
22 2026, on such dates and in such amounts as directed by the budget
23 administrator of the budget division of the Department of Administrative
24 Services. The State Treasurer shall transfer nine million five hundred
25 thousand dollars from the Tobacco Products Administration Cash Fund to
26 the General Fund on or after July 1, 2026, but on or before June 30,
27 2027, on such dates and in such amounts as directed by the budget
28 administrator of the budget division of the Department of Administrative
29 Services. The State Treasurer shall transfer nine million dollars from
30 the Tobacco Products Administration Cash Fund to the General Fund on or
31 after July 1, 2027, but on or before June 30, 2028, on such dates and in

1 such amounts as directed by the budget administrator of the budget
2 division of the Department of Administrative Services. The State
3 Treasurer shall transfer nine million dollars from the Tobacco Products
4 Administration Cash Fund to the General Fund on or after July 1, 2028,
5 but on or before June 30, 2029, on such dates and in such amounts as
6 directed by the budget administrator of the budget division of the
7 Department of Administrative Services.

8 (4) Any money in the Tobacco Products Administration Cash Fund
9 available for investment shall be invested by the state investment
10 officer pursuant to the Nebraska Capital Expansion Act and the Nebraska
11 State Funds Investment Act.

12 **Sec. 58.** Section 77-4310.03, Revised Statutes Supplement, 2025, is
13 amended to read:

14 77-4310.03 There is hereby created the Marijuana and Controlled
15 Substances Tax Administration Cash Fund. Money in the fund shall be used
16 by the Tax Commissioner for the purposes of administering, collecting,
17 and enforcing the tax imposed by section 77-4303, except that transfers
18 may be made from the fund to ~~the General Fund or~~ the Department of
19 Revenue Property Assessment Division Cash Fund at the direction of the
20 Legislature. Any money in the Marijuana and Controlled Substances Tax
21 Administration Cash Fund available for investment shall be invested by
22 the state investment officer pursuant to the Nebraska Capital Expansion
23 Act and the Nebraska State Funds Investment Act.

24 **Sec. 59.** Section 77-5031, Reissue Revised Statutes of Nebraska, is
25 amended to read:

26 77-5031 The Tax Equalization and Review Commission Cash Fund is
27 hereby created. All money received by the commission for appeals and
28 services performed and billed to other agencies or persons shall be
29 credited to the fund. The commission shall only bill for the actual
30 amount expended in performing services. The fund shall be used to carry
31 out the provisions of the Tax Equalization and Review Commission Act 7

1 ~~except that transfers may be made from the fund to the General Fund at~~
2 ~~the direction of the Legislature.~~ Expenditures from the Tax Equalization
3 and Review Commission Cash Fund shall be made only when such funds are
4 available. Any unexpended balance in the fund at the end of each fiscal
5 year shall not lapse to the General Fund. Any money in the Tax
6 Equalization and Review Commission Cash Fund available for investment
7 shall be invested by the state investment officer pursuant to the
8 Nebraska Capital Expansion Act and the Nebraska State Funds Investment
9 Act.

10 **Sec. 60.** Section 77-5601, Revised Statutes Supplement, 2025, is
11 amended to read:

12 77-5601 (1) From August 1, 2004, through October 31, 2004, there
13 shall be conducted a tax amnesty program with regard to taxes due and
14 owing that have not been reported to the Department of Revenue. Any
15 person applying for tax amnesty shall pay all unreported taxes that were
16 due on or before April 1, 2004. Any person that applies for tax amnesty
17 and is accepted by the Tax Commissioner shall have any penalties and
18 interest waived on unreported and delinquent taxes notwithstanding any
19 other provisions of law to the contrary.

20 (2) To be eligible for the tax amnesty provided by this section, the
21 person shall apply for amnesty within the amnesty period, file a return
22 for each taxable period for which the amnesty is requested by December
23 31, 2004, if no return has been filed, and pay in full all taxes for
24 which amnesty is sought with the return or within thirty days after the
25 application if a return was filed prior to the amnesty period. Tax
26 amnesty shall not be available for any person that is under civil or
27 criminal audit, investigation, or prosecution for unreported or
28 delinquent taxes by this state or the United States Government on or
29 before April 16, 2004.

30 (3) The department shall not seek civil or criminal prosecution
31 against any person for any taxable period for which amnesty has been

1 granted. The Tax Commissioner shall develop forms for applying for the
2 tax amnesty program, develop procedures for qualification for tax
3 amnesty, and conduct a public awareness campaign publicizing the program.

4 (4) If a person elects to participate in the amnesty program, the
5 election shall constitute an express and irrevocable relinquishment of
6 all administrative and judicial rights to challenge the imposition of the
7 tax or its amount. Nothing in this section shall prohibit the department
8 from adjusting a return as a result of any state or federal audit.

9 (5)(a) Except for any local option sales tax collected and returned
10 to the appropriate municipality and any motor vehicle fuel, diesel fuel,
11 and compressed fuel taxes, which shall be deposited in the Highway Trust
12 Fund or Highway Allocation Fund as provided by law, no less than eighty
13 percent of all revenue received pursuant to the tax amnesty program shall
14 be deposited in the General Fund and ten percent, not to exceed five
15 hundred thousand dollars, shall be deposited in the Department of Revenue
16 Enforcement Fund. Any amount that would otherwise be deposited in the
17 Department of Revenue Enforcement Fund that is in excess of the five-
18 hundred-thousand-dollar limitation shall be deposited in the General
19 Fund.

20 (b) For fiscal year 2005-06, all proceeds in the Department of
21 Revenue Enforcement Fund shall be appropriated to the department for
22 purposes of employing investigators, agents, and auditors and otherwise
23 increasing personnel for enforcement of the Nebraska Revenue Act of 1967.

24 (c) For fiscal years after fiscal year 2005-06, twenty percent of
25 all proceeds received during the previous calendar year due to the
26 efforts of auditors and investigators hired pursuant to subdivision (5)
27 (b) of this section, not to exceed seven hundred fifty thousand dollars,
28 shall be deposited in the Department of Revenue Enforcement Fund for
29 purposes of employing investigators and auditors or continuing such
30 employment for purposes of increasing enforcement of the act.

31 (d) Ten percent of all proceeds received during each calendar year

1 due to the contracts entered into pursuant to section 77-367 shall be
2 deposited in the Department of Revenue Enforcement Fund for purposes of
3 identifying nonfilers of returns, underreporters, nonpayers of taxes, and
4 improper or fraudulent payments.

5 (6)(a) The department shall prepare a report by April 1, 2005, and
6 by February 1 of each year thereafter detailing the results of the tax
7 amnesty program and the subsequent enforcement efforts. For the report
8 due April 1, 2005, the report shall include (i) the amount of revenue
9 obtained as a result of the tax amnesty program broken down by tax
10 program, (ii) the amount obtained from instate taxpayers and from out-of-
11 state taxpayers, and (iii) the amount obtained from individual taxpayers
12 and from business enterprises.

13 (b) For reports due in subsequent years, the report shall include
14 (i) the number of personnel hired for purposes of subdivision (5)(b) of
15 this section and their duties, (ii) a description of lists, software,
16 programming, computer equipment, and other technological methods acquired
17 and the purposes of each, and (iii) the amount of new revenue obtained as
18 a result of the new personnel and acquisitions during the prior calendar
19 year, broken down into the same categories as described in subdivision
20 (6)(a) of this section.

21 (7) The Department of Revenue Enforcement Fund is created. ~~Transfers~~
22 ~~may be made from the Department of Revenue Enforcement Fund to the~~
23 ~~General Fund at the direction of the Legislature.~~ The Department of
24 Revenue Enforcement Fund may receive transfers from the Civic and
25 Community Center Financing Fund at the direction of the Legislature for
26 the purpose of administering the Sports Arena Facility Financing
27 Assistance Act. The Department of Revenue Enforcement Fund shall include
28 any money credited to the fund (a) under section 77-2703, and such money
29 shall be used by the Department of Revenue to defray the costs incurred
30 to implement Laws 2019, LB237, (b) under the Mechanical Amusement Device
31 Tax Act, and such money shall be used by the department to defray the

1 costs incurred to implement and enforce Laws 2019, LB538, and any rules
2 and regulations adopted and promulgated to carry out Laws 2019, LB538,
3 (c) under section 77-2906, and such money shall be used by the Department
4 of Revenue to defray the costs incurred to implement Laws 2020, LB310,
5 (d) under the Kratom Consumer Protection Act, and such money shall be
6 used by the Department of Revenue to defray the costs incurred to
7 administer the act, and (e) under section 77-3,124. Any money in the
8 Department of Revenue Enforcement Fund available for investment shall be
9 invested by the state investment officer pursuant to the Nebraska Capital
10 Expansion Act and the Nebraska State Funds Investment Act. Beginning
11 October 1, 2024, any investment earnings from investment of money in the
12 fund shall be credited to the General Fund.

13 (8) For purposes of this section, taxes mean any taxes collected by
14 the department, including, but not limited to state and local sales and
15 use taxes, individual and corporate income taxes, financial institutions
16 deposit taxes, motor vehicle fuel, diesel fuel, and compressed fuel
17 taxes, cigarette taxes, transfer taxes, and charitable gaming taxes.

18 **Sec. 61.** Section 79-1064, Revised Statutes Supplement, 2025, is
19 amended to read:

20 79-1064 The State Department of Education Cash Fund is created.
21 Except as to other revenue the disposition of which is otherwise provided
22 for, all sums of money received by the State Department of Education from
23 the sale of goods and materiel, fees from any training program or
24 services rendered, and any revenue such department may receive from any
25 other source shall be remitted to the State Treasurer for credit to the
26 State Department of Education Cash Fund. The State Treasurer shall
27 disburse such amounts in the fund as are available and considered
28 incident to the administration and operation of the State Department of
29 Education. Money in the State Department of Education Cash Fund may be
30 transferred to ~~the General Fund~~ or the Education Future Fund at the
31 direction of the Legislature. All disbursements for the State Department

1 of Education Cash Fund shall be made upon vouchers issued by the State
2 Department of Education and warrants drawn by the Director of
3 Administrative Services. Any money in the State Department of Education
4 Cash Fund available for investment shall be invested by the state
5 investment officer pursuant to the Nebraska Capital Expansion Act and the
6 Nebraska State Funds Investment Act.

7 **Sec. 62.** Section 81-179, Revised Statutes Supplement, 2025, is
8 amended to read:

9 81-179 (1) There is hereby created under the control of the
10 Governor, for allocation to building renewal projects of the various
11 agencies, a fund to be known as the Building Renewal Allocation Fund. The
12 fund shall contain the revenue from the special privilege tax as provided
13 in section 77-2602 and such other money as is appropriated by the
14 Legislature. Such appropriation is declared to consist of building
15 renewal funds which shall be kept separate and distinct from the program
16 continuation funds and project construction funds. ~~Transfers may be made~~
17 ~~from the fund to the General Fund at the direction of the Legislature.~~

18 (2) Separate subfunds, subprograms, projects, or accounts shall be
19 established to separately account for any expenditures on state buildings
20 or facilities to comply with the federal Americans with Disabilities Act
21 of 1990. A minimal amount of the funds contained in the subfunds,
22 subprograms, projects, or accounts may be used for planning and
23 evaluation of buildings and facilities.

24 (3) The budget division of the Department of Administrative Services
25 may administratively transfer funds to appropriate accounting entities to
26 correctly account for the operating expenditures. A separate fund, cash
27 fund, project, or other account may be administratively established for
28 such purpose.

29 (4) Any money in the Building Renewal Allocation Fund available for
30 investment shall be invested by the state investment officer pursuant to
31 the Nebraska Capital Expansion Act and the Nebraska State Funds

1 Investment Act. Beginning October 1, 2024, any investment earnings from
2 investment of money in the fund shall be credited to the General Fund.

3 **Sec. 63.** Section 81-201.05, Reissue Revised Statutes of Nebraska, is
4 amended to read:

5 81-201.05 (1) The Weed Book Cash Fund is created. On July 1, 2005,
6 July 1, 2006, July 1, 2007, July 1, 2008, and July 1, 2009, if there are
7 sufficient funds available, twenty-five thousand dollars shall be
8 transferred from the Weed Book Cash Fund to the Noxious Weed Cash Fund.
9 ~~Transfers may be made from the Weed Book Cash Fund to the General Fund at~~
10 ~~the direction of the Legislature.~~ Any money in the Weed Book Cash Fund
11 available for investment shall be invested by the state investment
12 officer pursuant to the Nebraska Capital Expansion Act and the Nebraska
13 State Funds Investment Act.

14 (2) The sale price of each Weeds of the Great Plains book sold by
15 the Department of Agriculture shall be credited as follows:

16 (a) Seventy-five percent to the Weed Book Cash Fund to aid in
17 defraying the cost of publishing, preparing, and distributing such books
18 and any supplemental inserts to such books; and

19 (b) Twenty-five percent to the Noxious Weed Cash Fund.

20 **Sec. 64.** Section 81-2,147.11, Reissue Revised Statutes of Nebraska,
21 is amended to read:

22 81-2,147.11 There is hereby created a fund to be known as the
23 Nebraska Seed Administrative Cash Fund. All money received pursuant to
24 the Nebraska Seed Law shall be remitted to the State Treasurer for credit
25 to such fund. All money credited to the fund shall be used by the
26 Department of Agriculture to aid in defraying the cost of administering
27 such law, ~~except that transfers may be made from the fund to the General~~
28 ~~Fund at the direction of the Legislature.~~ Any money in the Nebraska Seed
29 Administrative Cash Fund available for investment shall be invested by
30 the state investment officer pursuant to the Nebraska Capital Expansion
31 Act and the Nebraska State Funds Investment Act.

1 **Sec. 65.** Section 81-2,162.27, Reissue Revised Statutes of Nebraska,
2 is amended to read:

3 81-2,162.27 (1) All money received under the Nebraska Commercial
4 Fertilizer and Soil Conditioner Act and the Agricultural Liming Materials
5 Act shall be remitted to the State Treasurer for credit to the
6 Fertilizers and Soil Conditioners Administrative Fund, which fund is
7 hereby created. Money so received shall be used by the department for
8 defraying the expenses of administering the Nebraska Commercial
9 Fertilizer and Soil Conditioner Act and the Agricultural Liming Materials
10 Act. The fund may also be used to defray costs incurred by the department
11 directly related to administrative and budgetary support of the Healthy
12 Soils Task Force pursuant to sections 2-401 to 2-404, except that no more
13 than ten thousand dollars may be expended by the department from the fund
14 for such purpose. ~~Transfers may be made from the fund to the General Fund~~
15 ~~at the direction of the Legislature.~~ The State Treasurer shall transfer
16 two hundred seventy-five thousand dollars from the Fertilizers and Soil
17 Conditioners Administrative Fund to the General Fund on or before June
18 30, 2019, on such dates and in such amounts as directed by the budget
19 administrator of the budget division of the Department of Administrative
20 Services.

21 (2) Any unexpended balance in the Fertilizers and Soil Conditioners
22 Administrative Fund at the close of any biennium shall, when
23 reappropriated, be available for the uses and purposes of the fund for
24 the succeeding biennium. Any money in the fund available for investment
25 shall be invested by the state investment officer pursuant to the
26 Nebraska Capital Expansion Act and the Nebraska State Funds Investment
27 Act.

28 **Sec. 66.** Section 81-2,291, Reissue Revised Statutes of Nebraska, is
29 amended to read:

30 81-2,291 All fees paid to the department in accordance with the
31 Nebraska Pure Food Act shall be remitted to the State Treasurer. The

1 State Treasurer shall credit the fees to the Pure Food Cash Fund, which
2 fund is hereby created. All money credited to such fund shall be
3 appropriated to the uses of the department to aid in defraying the
4 expenses of administering the act, ~~except that transfers may be made~~
5 ~~from the fund to the General Fund at the direction of the Legislature.~~

6 Any money in the Pure Food Cash Fund available for investment shall
7 be invested by the state investment officer pursuant to the Nebraska
8 Capital Expansion Act and the Nebraska State Funds Investment Act.

9 **Sec. 67.** Section 81-302, Revised Statutes Supplement, 2025, is
10 amended to read:

11 81-302 The Department of Banking and Finance Settlement Cash Fund is
12 created. The fund shall be administered by the Department of Banking and
13 Finance. The fund shall consist of money received by the state in
14 settlements resulting from regulatory or judicial resolution of
15 financial, securities, or consumer issues in which the department is
16 designated as a recipient and any investment income earned on the fund.
17 The Department of Administrative Services may for accounting purposes
18 create subfunds of the fund to segregate awards or allocations received
19 pursuant to different orders or settlements. The fund may be used by the
20 Department of Banking and Finance for any allowable legal purposes as
21 determined by the Director of Banking and Finance. ~~Transfers may be made~~
22 ~~from the fund to the General Fund at the direction of the Legislature.~~
23 Any money in the Department of Banking and Finance Settlement Cash Fund
24 available for investment shall be invested by the state investment
25 officer pursuant to the Nebraska Capital Expansion Act and the Nebraska
26 State Funds Investment Act.

27 **Sec. 68.** Section 81-406, Reissue Revised Statutes of Nebraska, is
28 amended to read:

29 81-406 The Contractor and Professional Employer Organization
30 Registration Cash Fund is created. The fund shall be administered by the
31 Department of Labor and shall consist of fees collected by the department

1 pursuant to the Farm Labor Contractors Act, the Contractor Registration
2 Act, and the Professional Employer Organization Registration Act and such
3 sums as are appropriated to the fund by the Legislature. The fund shall
4 be used for enforcing and administering the Farm Labor Contractors Act,
5 the Contractor Registration Act, the Employee Classification Act, and the
6 Professional Employer Organization Registration Act. Any money in the
7 fund available for investment shall be invested by the state investment
8 officer pursuant to the Nebraska Capital Expansion Act and the Nebraska
9 State Funds Investment Act. ~~Money in the Contractor and Professional~~
10 ~~Employer Organization Registration Cash Fund may be transferred to the~~
11 ~~General Fund at the direction of the Legislature.~~

12 The State Treasurer shall transfer one million seven hundred
13 thousand dollars from the Contractor and Professional Employer
14 Organization Registration Cash Fund to the General Fund on or before June
15 15, 2018, on such dates and in such amounts as directed by the budget
16 administrator of the budget division of the Department of Administrative
17 Services.

18 **Sec. 69.** Section 81-407, Revised Statutes Supplement, 2025, is
19 amended to read:

20 81-407 (1) The Workforce Development Program Cash Fund is hereby
21 created. The fund shall consist of transfers authorized by the
22 Legislature.

23 (2) The Department of Labor shall administer the fund. The fund may
24 be used:

25 (a) To provide workforce development grants;

26 (b) To pay the costs of administering the workforce development
27 grant program;

28 (c) To pay the costs of establishing, assessing, collecting, and
29 maintaining state unemployment insurance tax liability and payments;

30 (d) To pay unemployment benefits if determined necessary by the
31 Commissioner of Labor;

1 (e) To provide labor availability, skills gap, and workforce
2 development studies and reports by the Department of Labor; and

3 (f) For purposes of the Manufacturing Modernization and Workforce
4 Development Pilot Investment Act.

5 (3) Transfers may be made from the fund to ~~the General Fund or the~~
6 Nebraska Opportunity Grant Fund at the direction of the Legislature. Any
7 money in the Workforce Development Program Cash Fund available for
8 investment shall be invested by the state investment officer pursuant to
9 the Nebraska Capital Expansion Act and the Nebraska State Funds
10 Investment Act.

11 (4)(a) As part of the workforce development grant program described
12 in subdivision (2)(a) of this section, the Nebraska Workforce Development
13 Board shall submit grant proposals to the Commissioner of Labor for the
14 commissioner's consideration. The board's proposals shall be submitted by
15 April 30 of each year and shall set forth strategies and initiatives
16 designed to develop the workforce in the state. Each such proposal shall:

17 (i) Include a description of the purpose of the proposed grant and
18 the desired outcome; and

19 (ii) Include a method of measuring success for the proposed grant.

20 (b) The board may submit up to eighteen grant proposals per calendar
21 year.

22 (c) The commissioner may approve, reject, or modify any grant
23 proposal submitted by the board. In the case of a rejection or
24 modification of any grant proposal, the commissioner shall provide
25 written notice of the decision to the board and include the rationale for
26 the rejection or modification.

27 (d) The commissioner shall have the discretion to approve up to
28 three grant proposals per calendar year without the prior approval of the
29 board. If the total of the three proposals exceeds twenty-five percent of
30 the unobligated beginning annual balance of the Workforce Development
31 Program Cash Fund, the commissioner shall submit a report detailing the

1 proposals to the board and to the chairperson of the Appropriations
2 Committee of the Legislature within ninety days after approving such
3 proposals.

4 (e) For purposes of this subsection, Nebraska Workforce Development
5 Board means the state workforce development board authorized by the
6 federal Workforce Innovation and Opportunity Act and established in
7 Nebraska.

8 **Sec. 70.** Section 81-528, Reissue Revised Statutes of Nebraska, is
9 amended to read:

10 81-528 (1) The State Fire Marshal Cash Fund is created. Money
11 collected pursuant to subsections (2) and (3) of this section shall be
12 remitted to the State Treasurer for credit to the fund. The fund shall be
13 used to pay for costs incurred in the general operations program of the
14 State Fire Marshal's office, ~~except that transfers may be made from the~~
15 ~~fund to the General Fund at the direction of the Legislature.~~ The State
16 Fire Marshal Cash Fund shall be administered by the State Fire Marshal.
17 Any money in the fund available for investment shall be invested by the
18 state investment officer pursuant to the Nebraska Capital Expansion Act
19 and the Nebraska State Funds Investment Act.

20 (2) All money received from inspection contracts, penalties, fees,
21 or forfeitures, except fines collected under sections 81-501.01 to 81-531
22 and 81-5,151 to 81-5,157, shall be remitted to the State Treasurer for
23 credit to the fund.

24 (3) All fees assessed pursuant to section 81-505.01 for services
25 performed by the State Fire Marshal's office shall be remitted to the
26 State Treasurer for credit to the fund.

27 **Sec. 71.** Section 81-530, Reissue Revised Statutes of Nebraska, is
28 amended to read:

29 81-530 The Mechanical Safety Inspection Fund is created. All fees
30 collected by the State Fire Marshal pursuant to the Nebraska Amusement
31 Ride Act and the Conveyance Safety Act shall be remitted to the State

1 Treasurer for credit to the Mechanical Safety Inspection Fund. Fees so
2 collected shall be used for administering the provisions of the Nebraska
3 Amusement Ride Act and the Conveyance Safety Act. Any money in the
4 Mechanical Safety Inspection Fund available for investment shall be
5 invested by the state investment officer pursuant to the Nebraska Capital
6 Expansion Act and the Nebraska State Funds Investment Act. ~~Money in the~~
7 ~~Mechanical Safety Inspection Fund may be transferred to the General Fund~~
8 ~~at the direction of the Legislature.~~

9 **Sec. 72.** Section 81-5,153, Reissue Revised Statutes of Nebraska, is
10 amended to read:

11 81-5,153 (1) The Training Division Cash Fund is created. The State
12 Fire Marshal shall administer the fund.

13 (2) Money collected pursuant to section 81-5,152 shall be remitted
14 to the State Treasurer for credit to the fund. Such money in the fund
15 shall be used for the purpose of administering the training program
16 established pursuant to sections 81-5,151 to 81-5,157, ~~except that~~
17 ~~transfers may be made from such money in the fund to the General Fund at~~
18 ~~the direction of the Legislature.~~

19 (3) Money transferred to the Training Division Cash Fund from the
20 Nebraska Opioid Recovery Trust Fund shall be used to connect first
21 responders to behavioral health services, supports, and training and for
22 a statewide wellness learning plan that includes anonymous assessments,
23 education, and awareness to promote resiliency development, in accordance
24 with the terms and conditions of the litigation or settlement that is the
25 source of the money.

26 (4) Any money in the Training Division Cash Fund available for
27 investment shall be invested by the state investment officer pursuant to
28 the Nebraska Capital Expansion Act and the Nebraska State Funds
29 Investment Act.

30 **Sec. 73.** Section 81-5,180, Reissue Revised Statutes of Nebraska, is
31 amended to read:

1 81-5,180 The Boiler Inspection Cash Fund is created. The State Fire
2 Marshal shall use the fund for the administration of the boiler
3 inspection program pursuant to the Boiler Inspection Act. The fund shall
4 consist of money appropriated to it by the Legislature and fees collected
5 in the administration of the act. Fees so collected shall be remitted to
6 the State Treasurer with an itemized statement showing the source of
7 collection. The State Treasurer shall credit the fees to the fund and the
8 money in the fund shall not lapse into the General Fund ~~, except that~~
9 ~~money in the Boiler Inspection Cash Fund may be transferred to the~~
10 ~~General Fund at the direction of the Legislature.~~ Any money in the Boiler
11 Inspection Cash Fund available for investment shall be invested by the
12 state investment officer pursuant to the Nebraska Capital Expansion Act
13 and the Nebraska State Funds Investment Act.

14 **Sec. 74.** Section 81-829.33, Reissue Revised Statutes of Nebraska, is
15 amended to read:

16 81-829.33 The Governor's Emergency Cash Fund is created. The fund
17 shall consist of federal reimbursements received by the state for
18 eligible state administrative costs incurred by the Nebraska Emergency
19 Management Agency for administering federal emergency disaster
20 declarations and revenue from all other nonfederal government sources.
21 Except as provided in section 90-270, the fund shall be used to pay
22 eligible costs related to state emergency disaster declarations. The fund
23 shall be administered by the State Administrator of the Nebraska
24 Emergency Management Agency. Any money in the fund available for
25 investment shall be invested by the state investment officer pursuant to
26 the Nebraska Capital Expansion Act and the Nebraska State Funds
27 Investment Act. Beginning October 1, 2024, any investment earnings from
28 investment of money in the fund shall be credited to the General Fund.

29 Transfers may be made from the Governor's Emergency Cash Fund to the
30 ~~Cash Reserve Fund and General Fund~~ at the direction of the Legislature.
31 The State Treasurer shall transfer zero dollars from the Governor's

1 Emergency Cash Fund to the Cash Reserve Fund by June 30, 2023, on such
2 dates and in such amounts as directed by the budget administrator of the
3 budget division of the Department of Administrative Services.

4 **Sec. 75.** Section 81-8,110.07, Reissue Revised Statutes of Nebraska,
5 is amended to read:

6 81-8,110.07 The secretary of the examining board shall receive and
7 account for all money derived from the operation of the Land Surveyors
8 Regulation Act and shall remit it to the State Treasurer for credit to
9 the Land Surveyor Examiner's Fund, which fund is hereby created. This
10 fund shall be continued from year to year. When appropriated by the
11 Legislature, this fund shall be expended only for the purposes of the
12 Land Surveyors Regulation Act. When not reappropriated for the succeeding
13 biennium, the money in this fund shall not revert to the General Fund.
14 The fund shall be paid out only upon vouchers approved by the examining
15 board and upon warrants issued by the Director of Administrative Services
16 and countersigned by the State Treasurer. The expenditures of the
17 examining board shall be kept within the income collected and remitted to
18 the State Treasurer by the examining board. ~~Transfers may be made from~~
19 ~~the fund to the General Fund at the direction of the Legislature.~~ Any
20 money in the Land Surveyor Examiner's Fund available for investment shall
21 be invested by the state investment officer pursuant to the Nebraska
22 Capital Expansion Act and the Nebraska State Funds Investment Act.

23 **Sec. 76.** Section 81-8,129.01, Reissue Revised Statutes of Nebraska,
24 is amended to read:

25 81-8,129.01 There is hereby created a fund, to be known as the State
26 Athletic Commissioner's Cash Fund, from which shall be appropriated such
27 amounts as are available and as shall be considered incident to the
28 administration of the State Athletic Commissioner's office. ~~Money in the~~
29 ~~State Athletic Commissioner's Cash Fund may be transferred to the General~~
30 ~~Fund at the direction of the Legislature.~~ The fund shall contain all
31 license fees and gross receipts taxes collected by the commissioner as

1 provided under sections 81-8,128 to 81-8,142.01, which shall be paid into
2 the state treasury and the State Treasurer shall credit the money to the
3 State Athletic Commissioner's Cash Fund.

4 **Sec. 77.** Section 81-8,194, Reissue Revised Statutes of Nebraska, is
5 amended to read:

6 81-8,194 (1) The board shall establish fees of no more than three
7 hundred dollars for applications and initial certificates of licensure
8 and annual renewals for services related to the Professional Landscape
9 Architects Act based on the administration costs incurred by the board.
10 The board shall collect, account for, and remit such fees to the State
11 Treasurer for credit to the State Board of Landscape Architects Cash Fund
12 which is hereby created. All fees are nonrefundable.

13 (2) ~~Transfers may be made from the State Board of Landscape
Architects Cash Fund to the General Fund at the direction of the
Legislature.~~ Any money in the State Board of Landscape Architects Cash
14 Fund available for investment shall be invested by the state investment
15 officer pursuant to the Nebraska Capital Expansion Act and the Nebraska
16 State Funds Investment Act.

17 (3) Warrants for the payment of expenses and compensation as
18 provided for in the Professional Landscape Architects Act shall be issued
19 by the Director of Administrative Services and paid by the State
20 Treasurer out of the State Board of Landscape Architects Cash Fund upon
21 presentation of vouchers regularly drawn by the chairperson of the board
22 and approved by the board. At no time shall the total amount of warrants
23 exceed the total amount of fees collected under the act and credited to
24 the fund.

25 **Sec. 78.** Section 81-1201.21, Revised Statutes Supplement, 2025, is
26 amended to read:

27 81-1201.21 (1) There is hereby created the Job Training Cash Fund.
28 The fund shall be under the direction of the Department of Economic
29 Development. Money may be transferred to the fund pursuant to subdivision

1 (1)(b)(iii) of section 48-621 and from the Cash Reserve Fund at the
2 direction of the Legislature. The department shall establish a subaccount
3 for all money transferred from the Cash Reserve Fund to the Job Training
4 Cash Fund on or after July 1, 2005.

5 (2) The money in the Job Training Cash Fund or the subaccount
6 established in subsection (1) of this section shall be used (a) to
7 provide reimbursements for job training activities, including employee
8 assessment, preemployment training, on-the-job training, training
9 equipment costs, and other reasonable costs related to helping industry
10 and business locate or expand in Nebraska, (b) to provide upgrade skills
11 training of the existing labor force necessary to adapt to new technology
12 or the introduction of new product lines, or (c) as provided in section
13 79-2308. The department shall give a preference to job training
14 activities carried out in whole or in part within an enterprise zone
15 designated pursuant to the Enterprise Zone Act or an opportunity zone
16 designated pursuant to the federal Tax Cuts and Jobs Act, Public Law
17 115-97.

18 (3) The department shall establish a subaccount within the fund to
19 provide training grants for training employees and potential employees of
20 businesses that (a) employ twenty-five or fewer employees on the
21 application date, (b) employ, or train for potential employment,
22 residents of rural areas of Nebraska, or (c) are located in or employ, or
23 train for potential employment, residents of high-poverty areas as
24 defined in section 81-1203. The department shall calculate the amount of
25 prior year investment income earnings accruing to the fund and allocate
26 such amount to the subaccount for training grants under this subsection.
27 The subaccount shall also be used as provided in the Teleworker Job
28 Creation Act. The department shall give a preference to training grants
29 for businesses located in whole or in part within an enterprise zone
30 designated pursuant to the Enterprise Zone Act.

31 (4) On April 5, 2018, any funds that were dedicated to carrying out

1 sections 81-1210.01 to 81-1210.03 but were not yet expended shall be
2 transferred to the Intern Nebraska Cash Fund.

3 ~~(5) Transfers may be made from the Job Training Cash Fund to the~~
4 ~~General Fund at the direction of the Legislature.~~ Any money in the Job
5 Training Cash Fund available for investment shall be invested by the
6 state investment officer pursuant to the Nebraska Capital Expansion Act
7 and the Nebraska State Funds Investment Act.

8 **Sec. 79.** Section 81-1201.22, Reissue Revised Statutes of Nebraska,
9 is amended to read:

10 81-1201.22 (1) There is hereby created the Administrative Cash Fund
11 to be administered by the department. Revenue from the following sources
12 shall be remitted to the State Treasurer for credit to the fund:

13 (a) Fees charged for the sale of department publications or
14 subscription to publications;

15 (b) Fees charged for the sale of Nebraska items promoting economic
16 development of the state;

17 (c) Deposits charged for the temporary use of Nebraska items
18 promoting economic development of the state;

19 (d) Fees charged for attendance and participation in department-
20 sponsored conferences, training sessions, and other special events;

21 (e) Money collected from nondepartment sources in connection with
22 cooperative funding of advertising, marketing, promotional, or consulting
23 activities; and

24 (f) Money received by the department in the form of gifts, grants,
25 reimbursements, or appropriations from any source intended to be used by
26 the department for carrying out the provisions of Chapter 81, article 12.

27 (2) Revenue from the fund may be expended for the following
28 purposes:

29 (a) Production and distribution costs of department publications;

30 (b) Purchase of items promoting economic development of the state
31 intended for sale;

1 (c) Reimbursement of deposits collected for the temporary use of
2 promotional items;

3 (d) Payment of costs in connection with department-sponsored
4 conferences, training sessions, and other special events;

5 (e) Payment of costs of advertising, marketing, promotional, or
6 consulting activities in cooperative funding partnerships with
7 nondepartment organizations; and

8 (f) Payment of costs for which fund revenue has been received and
9 which are related to department activities in Chapter 81, article 12.

10 (3) ~~Transfers may be made from the fund to the General Fund at the~~
11 ~~direction of the Legislature.~~ Any money in the Administrative Cash Fund
12 available for investment shall be invested by the state investment
13 officer pursuant to the Nebraska Capital Expansion Act and the Nebraska
14 State Funds Investment Act.

15 **Sec. 80.** Section 81-1211, Revised Statutes Supplement, 2025, is
16 amended to read:

17 81-1211 The Lead-Based Paint Hazard Control Cash Fund is created in
18 the Department of Economic Development. The fund shall receive transfers
19 from the Affordable Housing Trust Fund as authorized by the Legislature.
20 Except as otherwise provided in this section, the department shall use
21 the entirety of the fund to award a grant to a city of the metropolitan
22 class to carry out lead-based paint hazard control on owner-occupied
23 properties, contingent upon formal notification by the United States
24 Department of Housing and Urban Development that it intends to award a
25 grant to a city of the metropolitan class to carry out the federal
26 Residential Lead-Based Paint Hazard Reduction Act of 1992, 42 U.S.C.
27 4852, as such section existed on January 1, 2015. No more than fifteen
28 percent of the grant proceeds may be used for administrative expenses. It
29 is the intent of the Legislature that any grant awarded from the Lead-
30 Based Paint Hazard Control Cash Fund shall be applied to the
31 congressional district grant allocations as established under section

1 58-708. ~~Transfers may be made from the fund to the General Fund at the~~
2 ~~direction of the Legislature.~~ Any money in the Lead-Based Paint Hazard
3 Control Cash Fund available for investment shall be invested by the state
4 investment officer pursuant to the Nebraska Capital Expansion Act and the
5 Nebraska State Funds Investment Act.

6 **Sec. 81.** Section 81-1213.02, Revised Statutes Supplement, 2025, is
7 amended to read:

8 81-1213.02 The Economic Development Cash Fund is created. The
9 Department of Economic Development shall administer the fund to provide a
10 grant to a community college serving a city of the metropolitan class to
11 partner with a four-year public university serving a city of the
12 metropolitan class to offer microcredentials to support education
13 expansion, curricula development, and staff hires to meet demand for
14 microchip fabrication and microelectronics manufacturing in the state in
15 conjunction with the Creating Helpful Incentives to Produce
16 Semiconductors (CHIPS) for America Act, Public Law 116-283. The fund
17 shall consist of money transferred by the Legislature and gifts, grants,
18 or bequests from any source, including money remitted to the fund from
19 any other federal, state, public, and private sources. ~~Transfers may be~~
20 ~~made from the fund to the General Fund at the direction of the~~
21 ~~Legislature.~~ Any money in the Economic Development Cash Fund available
22 for investment shall be invested by the state investment officer pursuant
23 to the Nebraska Capital Expansion Act and the Nebraska State Funds
24 Investment Act.

25 **Sec. 82.** Section 81-1216, Revised Statutes Supplement, 2025, is
26 amended to read:

27 81-1216 The Customized Job Training Cash Fund is created. Funds in
28 the Customized Job Training Cash Fund shall be used for (1) general
29 administrative costs of awarding job training reimbursement grants under
30 the Customized Job Training Act, as such act existed prior to May 22,
31 2025, and (2) job training reimbursement grants. ~~Transfers may be made~~

1 ~~from the fund to the General Fund at the direction of the Legislature.~~
2 Any money in the Customized Job Training Cash Fund available for
3 investment shall be invested by the state investment officer pursuant to
4 the Nebraska Capital Expansion Act and the Nebraska State Funds
5 Investment Act.

6 **Sec. 83.** Section 81-1413.01, Reissue Revised Statutes of Nebraska,
7 is amended to read:

8 81-1413.01 There is hereby created the Nebraska Law Enforcement
9 Training Center Cash Fund. All receipts for tuition and fees paid to the
10 Nebraska Law Enforcement Training Center shall be paid into the state
11 treasury and by the State Treasurer credited to the Nebraska Law
12 Enforcement Training Center Cash Fund. Such fund shall be used to defray
13 the expenses of the training center, ~~except that transfers may be made~~
14 ~~from the fund to the General Fund at the direction of the Legislature.~~
15 Any money in the Nebraska Law Enforcement Training Center Cash Fund
16 available for investment shall be invested by the state investment
17 officer pursuant to the Nebraska Capital Expansion Act and the Nebraska
18 State Funds Investment Act.

19 **Sec. 84.** Section 81-1428, Reissue Revised Statutes of Nebraska, is
20 amended to read:

21 81-1428 The Law Enforcement Improvement Fund is created and shall be
22 maintained by the State Treasurer as a cash fund. The fund shall consist
23 of revenue credited pursuant to section 81-1429 and investment income.
24 The fund shall be used for payment of administrative and operations
25 expenses of the Nebraska Law Enforcement Training Center and such other
26 expenses as budgeted by the Legislature for the improvement of law
27 enforcement, ~~except that transfers may be made from the fund to the~~
28 ~~General Fund at the direction of the Legislature.~~ The Law Enforcement
29 Improvement Fund shall be administered by the director. Any money in the
30 fund available for investment shall be invested by the state investment
31 officer pursuant to the Nebraska Capital Expansion Act and the Nebraska

1 State Funds Investment Act.

2 **Sec. 85.** Section 81-1558, Revised Statutes Supplement, 2025, is
3 amended to read:

4 81-1558 There is hereby created within the state treasury a fund to
5 be known as the Nebraska Litter Reduction and Recycling Fund. The
6 proceeds of the fee imposed by sections 81-1559 to 81-1560.02, money
7 received by the department as gifts, donations, or contributions toward
8 the goals stated in section 81-1535, and money received by the department
9 for nonprofit activities concerning litter reduction and recycling,
10 including, but not limited to, honoraria, literature furnished by the
11 department, and funds realized as reimbursement for expenses in
12 conducting educational forums, shall be remitted to the State Treasurer
13 for credit to such fund to be used for the administration and enforcement
14 of the Nebraska Litter Reduction and Recycling Act. ~~Transfers may be made~~
15 ~~from the fund to the General Fund at the direction of the Legislature.~~
16 Any money in the Nebraska Litter Reduction and Recycling Fund available
17 for investment shall be invested by the state investment officer pursuant
18 to the Nebraska Capital Expansion Act and the Nebraska State Funds
19 Investment Act. Beginning October 1, 2024, any investment earnings from
20 investment of money in the fund shall be credited to the General Fund.

21 **Sec. 86.** Section 81-15,121, Revised Statutes Supplement, 2025, is
22 amended to read:

23 81-15,121 (1) A person shall not (a) maintain or use any tank for
24 the storage of regulated substances, (b) install any new tank, or (c)
25 permanently close a tank without first securing a permit from the State
26 Fire Marshal.

27 (2) A fee shall not be charged for a permit under subdivision (1)(a)
28 or (c) of this section. The fee for a permit for installation shall be
29 seventy-five dollars. The State Fire Marshal shall remit the fee to the
30 State Treasurer for credit to the Underground Storage Tank Fund.

31 (3) All owners of operating tanks, except those provided for in

1 subsection (4) of this section, shall annually register each tank. All
2 registration permits shall expire on December 31 of the year for which
3 the permit was issued. The registration fee shall be no more than sixty
4 dollars per tank. The State Fire Marshal shall remit the fee to the State
5 Treasurer for credit to the Underground Storage Tank Fund. Such permits
6 shall contain the information specified in subsection (5) of this
7 section.

8 (4) In the case of tanks permanently abandoned on or after January
9 1, 1974, an annual permit shall not be required and an initial
10 registration permit shall be sufficient.

11 (5) The application for a registration permit shall be provided by
12 and filed with the State Fire Marshal's office and shall require, but not
13 be limited to, the following information:

14 (a) The date the tank was placed in or taken out of operation;
15 (b) The age of the tank;
16 (c) The size, type, and location of the tank; and
17 (d) The type of substances stored in the tank and the quantity of
18 such substances remaining in the tank if the tank has been permanently
19 closed.

20 (6) The registration permit fee collected pursuant to this section
21 shall be remitted to the State Treasurer for credit to the Underground
22 Storage Tank Fund which is hereby created as a cash fund. The fund shall
23 also consist of any money appropriated to the fund by the state. The fund
24 shall be administered by the State Fire Marshal to carry out the purposes
25 of the Petroleum Products and Hazardous Substances Storage and Handling
26 Act. ~~Transfers may be made from the fund to the General Fund at the~~
27 ~~direction of the Legislature.~~ Any money in the Underground Storage Tank
28 Fund available for investment shall be invested by the state investment
29 officer pursuant to the Nebraska Capital Expansion Act and the Nebraska
30 State Funds Investment Act.

31 **Sec. 87.** Section 81-15,160, Revised Statutes Supplement, 2025, is

1 amended to read:

2 81-15,160 (1) The Waste Reduction and Recycling Incentive Fund is
3 created. The department shall deduct from the fund amounts sufficient to
4 reimburse itself for its costs of administration of the fund. The fund
5 shall be administered by the department. The fund shall consist of
6 proceeds from the fees imposed pursuant to the Waste Reduction and
7 Recycling Incentive Act.

8 (2) The fund may be used for purposes which include, but are not
9 limited to:

10 (a) Technical and financial assistance to political subdivisions for
11 creation of recycling systems and for modification of present recycling
12 systems;

13 (b) Recycling and waste reduction projects, including public
14 education, planning, and technical assistance;

15 (c) Market development for recyclable materials separated by
16 generators, including public education, planning, and technical
17 assistance;

18 (d) Capital assistance for establishing private and public
19 intermediate processing facilities for recyclable materials and
20 facilities using recyclable materials in new products;

21 (e) Programs which develop and implement composting of yard waste
22 and composting with sewage sludge;

23 (f) Technical assistance for waste reduction and waste exchange for
24 waste generators;

25 (g) Programs to assist communities and counties to develop and
26 implement household hazardous waste management programs;

27 (h) Capital assistance for establishing private and public
28 facilities to manufacture combustible waste products and to incinerate
29 combustible waste to generate and recover energy resources, except that
30 no disbursements shall be made under this section for scrap tire
31 processing related to tire-derived fuel;

6 (j) Administrative costs of the department in fiscal years 2025-26
7 and 2026-27 to implement, administer, and enforce the Safe Battery
8 Collection and Recycling Act.

14 (a) Reimbursement for the purchase of crumb rubber generated and
15 used in Nebraska, with disbursements not to exceed fifty percent of the
16 cost of the crumb rubber;

17 (b) Reimbursement for the purchase of tire-derived product which
18 utilizes a minimum of twenty-five percent recycled tire content, with
19 disbursements not to exceed twenty-five percent of the product's retail
20 cost;

21 (c) Participation in the capital costs of building, equipment, and
22 other capital improvement needs or startup costs for scrap tire
23 processing or manufacturing of tire-derived product, with disbursements
24 not to exceed fifty percent of such costs or five hundred thousand
25 dollars, whichever is less;

26 (d) Participation in the capital costs of building, equipment, or
27 other startup costs needed to establish collection sites or to collect
28 and transport scrap tires, with disbursements not to exceed fifty percent
29 of such costs;

30 (e) Cost-sharing for the manufacturing of tire-derived product, with
31 disbursements not to exceed twenty dollars per ton or two hundred fifty

1 thousand dollars, whichever is less, to any person annually;

2 (f) Cost-sharing for the processing of scrap tires, with
3 disbursements not to exceed twenty dollars per ton or two hundred fifty
4 thousand dollars, whichever is less, to any person annually;

5 (g) Cost-sharing for the use of scrap tires for civil engineering
6 applications for specified projects, with disbursements not to exceed
7 twenty dollars per ton or two hundred fifty thousand dollars, whichever
8 is less, to any person annually;

9 (h) Disbursement to a political subdivision up to one hundred
10 percent of costs incurred in cleaning up scrap tire collection and
11 disposal sites; and

12 (i) Costs related to the study provided in section 81-15,159.01.

13 The director shall give preference to projects which utilize scrap
14 tires generated and used in Nebraska.

15 (4) Priority for grants made under section 81-15,161 shall be given
16 to grant proposals demonstrating a formal public/private partnership
17 except for grants awarded from fees collected under subsection (6) of
18 section 13-2042.

19 (5) Grants awarded from fees collected under subsection (6) of
20 section 13-2042 may be renewed for up to a five-year grant period. Such
21 applications shall include an updated integrated solid waste management
22 plan pursuant to section 13-2032. Annual disbursements are subject to
23 available funds and the grantee meeting established grant conditions.
24 Priority for such grants shall be given to grant proposals showing
25 regional participation and programs which address the first integrated
26 solid waste management hierarchy as stated in section 13-2018 which shall
27 include toxicity reduction. Disbursements for any one year shall not
28 exceed fifty percent of the total fees collected after rebates under
29 subsection (6) of section 13-2042 during that year.

30 (6) Any person who stores waste tires in violation of section
31 13-2033, which storage is the subject of abatement or cleanup, shall be

1 liable to the State of Nebraska for the reimbursement of expenses of such
2 abatement or cleanup paid by the department.

3 (7) The department may receive gifts, bequests, and any other
4 contributions for deposit in the Waste Reduction and Recycling Incentive
5 Fund. ~~Transfers may be made from the fund to the General Fund at the~~
6 ~~direction of the Legislature.~~ Any money in the Waste Reduction and
7 Recycling Incentive Fund available for investment shall be invested by
8 the state investment officer pursuant to the Nebraska Capital Expansion
9 Act and the Nebraska State Funds Investment Act.

10 **Sec. 88.** Section 81-15,165, Reissue Revised Statutes of Nebraska, is
11 amended to read:

12 81-15,165 The Tax Commissioner shall deduct and withhold from the
13 fees collected pursuant to sections 81-15,159 to 81-15,165 a fee
14 sufficient to reimburse himself or herself for the actual cost of
15 collecting and administering such fees and shall credit such collection
16 fee to the Waste Reduction and Recycling Incentive Fees Collection Fund
17 which is hereby created. The Legislature shall appropriate money from the
18 fund to the Department of Revenue to cover the actual costs of the
19 department in administering the Waste Reduction and Recycling Incentive
20 Act. ~~Transfers may be made from the fund to the General Fund at the~~
21 ~~direction of the Legislature.~~ Any money in the Waste Reduction and
22 Recycling Incentive Fees Collection Fund available for investment shall
23 be invested by the state investment officer pursuant to the Nebraska
24 Capital Expansion Act and the Nebraska State Funds Investment Act.

25 **Sec. 89.** Section 81-15,180, Revised Statutes Supplement, 2025, is
26 amended to read:

27 81-15,180 The Superfund Cost Share Cash Fund is created. The
28 Department of Water, Energy, and Environment shall remit grants and gifts
29 received by the department for purposes of providing cost share for
30 remediation of superfund sites to the State Treasurer for credit to the
31 fund. The department shall administer the Superfund Cost Share Cash Fund

1 to pay for nonfederal costs, including costs for in-kind services,
2 required as cost share for remediation of superfund sites. ~~Transfers may~~
3 be made from the fund to the General Fund at the direction of the
4 Legislature. Any money in the Superfund Cost Share Cash Fund available
5 for investment shall be invested by the state investment officer pursuant
6 to the Nebraska Capital Expansion Act and the Nebraska State Funds
7 Investment Act.

8 **Sec. 90.** Section 81-15,300, Revised Statutes Supplement, 2025, is
9 amended to read:

10 81-15,300 There is hereby created the Engineering Plan Review Cash
11 Fund which shall be used to pay the expenses of the Department of Water,
12 Energy, and Environment related to engineering reviews of plans and
13 specifications, including those under subsection (3) of section 81-15,268
14 and subsection (2) of section 81-15,282. ~~Transfers may be made from the~~
15 ~~fund to the General Fund at the direction of the Legislature.~~ Any money
16 in the Engineering Plan Review Cash Fund available for investment shall
17 be invested by the state investment officer pursuant to the Nebraska
18 Capital Expansion Act and the Nebraska State Funds Investment Act.

19 **Sec. 91.** Section 81-1607.01, Reissue Revised Statutes of Nebraska,
20 is amended to read:

21 81-1607.01 The State Energy Cash Fund is hereby created. The fund
22 shall consist of funds received pursuant to section 57-705. The fund
23 shall be used for the administration of subdivisions (35) through (58) of
24 section 81-1504 and sections 81-1604 to 81-1607, for energy conservation
25 activities, and for providing technical assistance to communities in the
26 area of natural gas other than assistance regarding ownership of
27 regulated utilities, ~~except that transfers may be made from the fund to~~
28 ~~the General Fund at the direction of the Legislature.~~ Any money in the
29 State Energy Cash Fund available for investment shall be invested by the
30 state investment officer pursuant to the Nebraska Capital Expansion Act
31 and the Nebraska State Funds Investment Act. The State Treasurer shall

1 transfer any money in the State Energy Office Cash Fund to the State
2 Energy Cash Fund on July 1, 2019.

3 **Sec. 92.** Section 81-2004.01, Reissue Revised Statutes of Nebraska,
4 is amended to read:

5 81-2004.01 (1) The Carrier Enforcement Cash Fund is created. The
6 fund shall be established within the Nebraska State Patrol and
7 administered by the Superintendent of Law Enforcement and Public Safety.
8 The fund shall consist of fund transfers made each fiscal year from the
9 Roads Operations Cash Fund as authorized by the Legislature through the
10 budget process.

11 (2) The Carrier Enforcement Cash Fund shall only be used to pay the
12 costs associated with the operation of the carrier enforcement division
13 of the patrol, except that (a) the Legislature may authorize fund
14 transfers each fiscal year through the budget process from the Carrier
15 Enforcement Cash Fund to the Nebraska Public Safety Communication System
16 Cash Fund to pay the carrier enforcement division's share of operations
17 costs of the Nebraska Public Safety Communication System and (b)
18 transfers may be made from the Carrier Enforcement Cash Fund to the
19 General Fund at the direction of the Legislature.

20 (3) Any money in the Carrier Enforcement Cash Fund available for
21 investment shall be invested by the state investment officer pursuant to
22 the Nebraska Capital Expansion Act and the Nebraska State Funds
23 Investment Act.

24 **Sec. 93.** Section 81-2004.07, Revised Statutes Supplement, 2025, is
25 amended to read:

26 81-2004.07 The Nebraska State Patrol Vehicle Replacement Cash Fund
27 is created. The Superintendent of Law Enforcement and Public Safety of
28 the Nebraska State Patrol shall administer the fund. The fund shall be
29 used to purchase motor vehicles for the Nebraska State Patrol. Transfers
30 may be made from the fund to the General Fund at the direction of the
31 Legislature. Any money in the Nebraska State Patrol Vehicle Replacement

1 Cash Fund available for investment shall be invested by the state
2 investment officer pursuant to the Nebraska Capital Expansion Act and the
3 Nebraska State Funds Investment Act.

4 **Sec. 94.** Section 81-2004.08, Revised Statutes Supplement, 2025, is
5 amended to read:

6 81-2004.08 (1) The Nebraska Public Safety Communication System Cash
7 Fund is created. The fund shall be established within the Nebraska State
8 Patrol and administered by the Superintendent of Law Enforcement and
9 Public Safety. The fund shall consist of all revenue credited pursuant to
10 law, including any fund transfers authorized by the Legislature.

11 (2) The fund shall only be used to pay the patrol's direct costs
12 related to administering, operating, and maintaining the Nebraska Public
13 Safety Communication System, except that (a) any unobligated money in the
14 fund may first be used to reduce the patrol's General Fund costs to
15 operate the Nebraska Public Safety Communication System, and if
16 additional unobligated money in the fund exists, the Legislature may
17 transfer money from the fund to the State Fire Marshal and the Game and
18 Parks Commission to reduce the General Fund costs to operate the Nebraska
19 Public Safety Communication System, and (b) transfers may be made from
20 the fund to the General Fund at the direction of the Legislature. Any
21 money in the Nebraska Public Safety Communication System Cash Fund
22 available for investment shall be invested by the state investment
23 officer pursuant to the Nebraska Capital Expansion Act and the Nebraska
24 State Funds Investment Act.

25 **Sec. 95.** Section 81-2105, Reissue Revised Statutes of Nebraska, is
26 amended to read:

27 81-2105 There is hereby created the Electrical Division Fund. All
28 money received under the State Electrical Act shall be remitted to the
29 State Treasurer for credit to the fund. Each member of the board shall be
30 reimbursed for expenses incurred in the performance of his or her duties
31 pursuant to sections 81-1174 to 81-1177 to be paid out of the fund.

1 ~~Transfers may be made from the fund to the General Fund at the direction~~
2 ~~of the Legislature.~~

3 **Sec. 96.** Section 81-3119, Reissue Revised Statutes of Nebraska, is
4 amended to read:

5 81-3119 (1) The Health and Human Services Cash Fund is created and
6 shall consist of funds from contracts, grants, gifts, or fees. The fund
7 may also consist of transfers from the Nebraska Opioid Recovery Trust
8 Fund.

9 (2) Any money transferred from the Nebraska Opioid Recovery Trust
10 Fund shall be used for staff to carry out the Overdose Fatality Review
11 Teams Act, in accordance with the terms and conditions of the litigation
12 or settlement that is the source of the money. ~~Any other money in the~~
13 ~~Health and Human Services Cash Fund may be transferred to the General~~
14 ~~Fund at the direction of the Legislature.~~

15 (3) Any money in the Health and Human Services Cash Fund available
16 for investment shall be invested by the state investment officer pursuant
17 to the Nebraska Capital Expansion Act and the Nebraska State Funds
18 Investment Act.

19 **Sec. 97.** Section 81-3432, Reissue Revised Statutes of Nebraska, is
20 amended to read:

21 81-3432 The Engineers and Architects Regulation Fund is created. The
22 board shall receive and account for all money derived from the operation
23 of the Engineers and Architects Regulation Act and shall remit the money
24 to the State Treasurer for credit to the Engineers and Architects
25 Regulation Fund. All expenses certified by the board as properly and
26 necessarily incurred in the discharge of duties, including compensation
27 and administrative staff, and any expense incident to the administration
28 of the act relating to other states shall be paid out of the fund. Debt
29 repayments payable pursuant to section 81-3432.01 shall be paid out of
30 the fund. Warrants for the payment of expenses shall be issued by the
31 Director of Administrative Services and paid by the State Treasurer upon

1 presentation of vouchers regularly drawn by the chairperson and secretary
2 of the board and approved by the board. At no time shall the total amount
3 of warrants exceed the total amount of the fees collected under the act
4 and to the credit of the fund. Any money in the fund available for
5 investment shall be invested by the state investment officer pursuant to
6 the Nebraska Capital Expansion Act and the Nebraska State Funds
7 Investment Act. ~~Money in the Engineers and Architects Regulation Fund may~~
8 ~~be transferred to the General Fund at the direction of the Legislature.~~

9 **Sec. 98.** Section 81-3524, Reissue Revised Statutes of Nebraska, is
10 amended to read:

11 81-3524 The Geologists Regulation Fund is created. The secretary of
12 the board shall receive and account for all money derived from the
13 operation of the Geologists Regulation Act. The board shall remit the
14 money to the State Treasurer for credit to the Geologists Regulation
15 Fund, which shall be continued from year to year and shall be drawn
16 against only as provided for in this section and, when reappropriated for
17 the succeeding biennium, shall not revert to the General Fund. All
18 expenses certified by the board as properly and necessarily incurred in
19 the discharge of duties, including compensation and administrative staff,
20 and any expense incident to the administration of the act relating to
21 other states, shall be paid out of the fund. Warrants for the payment of
22 expenses shall be issued by the Director of Administrative Services and
23 paid by the State Treasurer upon presentation of vouchers regularly drawn
24 by the chairperson and secretary of the board and approved by the board.
25 At no time shall the total amount of warrants exceed the total amount of
26 the fees collected under the act and to the credit of the fund. ~~Transfers~~
27 ~~may be made from the fund to the General Fund at the direction of the~~
28 ~~Legislature.~~ Any money in the Geologists Regulation Fund available for
29 investment shall be invested by the state investment officer pursuant to
30 the Nebraska Capital Expansion Act and the Nebraska State Funds
31 Investment Act.

1 **Sec. 99.** Section 81-3714, Reissue Revised Statutes of Nebraska, is
2 amended to read:

3 81-3714 The State Visitors Promotion Cash Fund is created. The fund
4 shall be administered by the commission. The fund shall consist of
5 revenue deposited into the fund pursuant to section 81-3715 and money
6 donated as gifts, bequests, or other contributions from public or private
7 entities. Funds made available by any department or agency of the United
8 States may also be credited to the fund if so directed by such department
9 or agency. The commission shall use the proceeds of the fund to generally
10 promote, encourage, and attract visitors to and within the State of
11 Nebraska, to erect and replace highway tourism markers, to enhance the
12 use of travel and tourism facilities within the state, to provide grants
13 to communities and organizations, and to contract with the Department of
14 Administrative Services to provide support services to the commission,
15 including, but not limited to, accounting and personnel functions. The
16 proceeds of the fund shall be in addition to funds appropriated to the
17 commission from the General Fund. ~~Transfers may be made from the State~~
18 ~~Visitors Promotion Cash Fund to the General Fund at the direction of the~~
19 ~~Legislature.~~—The State Treasurer shall transfer one million dollars from
20 the State Visitors Promotion Cash Fund to the General Fund on or before
21 June 30, 2019, on such dates and in such amounts as directed by the
22 budget administrator of the budget division of the Department of
23 Administrative Services. Any money in the State Visitors Promotion Cash
24 Fund available for investment shall be invested by the state investment
25 officer pursuant to the Nebraska Capital Expansion Act and the Nebraska
26 State Funds Investment Act. Beginning October 1, 2024, any investment
27 earnings from investment of money in the fund shall be credited to the
28 General Fund.

29 **Sec. 100.** Section 82-108.02, Reissue Revised Statutes of Nebraska,
30 is amended to read:

31 82-108.02 All funds received by the Nebraska State Historical

1 Society for services rendered shall be remitted to the State Treasurer
2 for credit to the Historical Society Fund which is hereby established.
3 Funds to the credit of the fund shall only be expended, as and when
4 appropriated by the Legislature, by the Nebraska State Historical Society
5 for the general purposes of such society, including, but not limited to,
6 preparation for historical events and educational projects, ~~except that~~
7 ~~transfers may be made from the fund to the General Fund at the direction~~
8 ~~of the Legislature.~~ Any money in the Historical Society Fund available
9 for investment shall be invested by the state investment officer pursuant
10 to the Nebraska Capital Expansion Act and the Nebraska State Funds
11 Investment Act.

12 **Sec. 101.** Section 82-139, Revised Statutes Supplement, 2025, is
13 amended to read:

14 82-139 The Support Nebraska History Cash Fund is created. The fund
15 shall consist of money credited to the fund under section 60-3,163.02 and
16 any other gifts, bequests, grants, or other contributions or donations to
17 the fund from public or private entities. The Nebraska State Historical
18 Society shall administer and distribute the Support Nebraska History Cash
19 Fund. The fund shall be expended to promote the history of Nebraska on
20 the Internet, to support history education for children in Nebraska, and
21 for costs directly related to the administration of the fund. ~~Transfers~~
22 ~~may be made from the fund to the General Fund at the direction of the~~
23 ~~Legislature.~~ Any money in the Support Nebraska History Cash Fund
24 available for investment shall be invested by the state investment
25 officer pursuant to the Nebraska Capital Expansion Act and the Nebraska
26 State Funds Investment Act.

27 **Sec. 102.** Section 83-913.01, Reissue Revised Statutes of Nebraska,
28 is amended to read:

29 83-913.01 (1) There is hereby created the Department of Correctional
30 Services Facility Cash Fund.

31 Except as otherwise provided, all money derived from any source in

1 any facility under the supervision of the Department of Correctional
2 Services shall be remitted to the State Treasurer in accordance with the
3 policies and procedures established by the Director of Correctional
4 Services for credit to the fund. ~~Transfers may be made from the fund to~~
5 ~~the General Fund at the direction of the Legislature.~~ Any money in the
6 Department of Correctional Services Facility Cash Fund available for
7 investment may be invested pursuant to the Nebraska Capital Expansion Act
8 and the Nebraska State Funds Investment Act.

9 (2) All disbursements from the fund shall be made by the Director of
10 Administrative Services by warrants drawn on the fund only upon
11 certification of expenses by the chief executive officer of the
12 appropriate facility within the Department of Correctional Services and
13 upon presentation of proper vouchers for such expenses by the Director of
14 Correctional Services or his or her authorized agent.

15 **Sec. 103.** Section 84-409, Reissue Revised Statutes of Nebraska, is
16 amended to read:

17 84-409 There shall be paid to the State Treasurer, for each day the
18 State Surveyor is engaged in making any survey or in settling and
19 disposing of disputes and disagreements, as provided in section 84-410, a
20 per diem rate of compensation as determined by the Board of Educational
21 Lands and Funds for his or her services and the necessary expenses
22 incurred in making the same. All fees received for the services and
23 expenses of the State Surveyor or deputy surveyors shall be paid into the
24 state treasury and by the State Treasurer placed in a fund to be known as
25 Surveyors' Cash Fund, which fund shall be used in paying the salaries and
26 expenses of deputy surveyors, except as provided in section 84-407.01, in
27 making surveys and for making refunds on deposits. All fees and expenses
28 placed in the Surveyors' Cash Fund for the services and expenses of the
29 State Surveyor, after the payments from the cash fund are made as
30 hereinbefore provided, shall be transferred to the General Fund.
31 ~~Transfers may be made from the Surveyors' Cash Fund to the General Fund~~

1 ~~at the direction of the Legislature.~~ Any money in the Surveyors' Cash
2 Fund available for investment shall be invested by the state investment
3 officer pursuant to the Nebraska Capital Expansion Act and the Nebraska
4 State Funds Investment Act.

5 **Sec. 104.** Section 84-414, Reissue Revised Statutes of Nebraska, is
6 amended to read:

7 84-414 The State Surveyor, under the direction of the Board of
8 Educational Lands and Funds, shall receive and account for all money
9 derived from the operation of the survey record repository pursuant to
10 sections 84-412 and 84-413, and shall pay such money to the State
11 Treasurer, who shall credit it to the Survey Record Repository Fund which
12 is hereby created. When appropriated by the Legislature, this fund shall
13 be expended only for the purposes of sections 84-412 and 84-413, ~~except~~
14 ~~that transfers may be made from the fund to the General Fund at the~~
15 ~~direction of the Legislature.~~ All money in the Survey Record Repository
16 Fund available for investment shall be invested by the state investment
17 officer pursuant to the Nebraska Capital Expansion Act and the Nebraska
18 State Funds Investment Act.

19 **Sec. 105.** Section 84-618, Reissue Revised Statutes of Nebraska, is
20 amended to read:

21 84-618 (1) The Treasury Management Cash Fund is created. A pro rata
22 share of the budget appropriated for the treasury management functions of
23 the State Treasurer and for the administration of the achieving a better
24 life experience program as provided in sections 77-1401 to 77-1409 shall
25 be charged to the income of each fund held in invested cash, and such
26 charges shall be transferred to the Treasury Management Cash Fund. The
27 allocation of charges may be made by any method determined to be
28 reasonably related to actual costs incurred by the State Treasurer in
29 carrying out the treasury management functions under section 84-602 and
30 in carrying out the achieving a better life experience program as
31 provided in sections 77-1401 to 77-1409. Approval of the agencies,

1 boards, and commissions administering these funds shall not be required.

2 (2) It is the intent of this section to have funds held in invested
3 cash be charged a pro rata share of such expenses when this is not
4 prohibited by statute or the Constitution of Nebraska.

5 (3) The Treasury Management Cash Fund shall be used for the treasury
6 management functions of the State Treasurer and for the administration of
7 the achieving a better life experience program as provided in sections
8 77-1401 to 77-1409. To the extent permitted by section 529A as defined in
9 section 77-1401, the fund may receive gifts for administration,
10 operation, and maintenance of a program established under sections
11 77-1403 to 77-1409.

12 (4) ~~Transfers may be made from the Treasury Management Cash Fund to~~
13 ~~the General Fund at the direction of the Legislature.~~ Any money in the
14 Treasury Management Cash Fund available for investment shall be invested
15 by the state investment officer pursuant to the Nebraska Capital
16 Expansion Act and the Nebraska State Funds Investment Act.

17 (5) On or before July 5, 2019, or as soon thereafter as possible,
18 the State Treasurer shall transfer eighty-two thousand one hundred sixty-
19 seven dollars from the Treasury Management Cash Fund to the General Fund.
20 On or before July 1, 2020, the State Treasurer shall transfer twenty-
21 seven thousand six hundred eighty-two dollars from the Treasury
22 Management Cash Fund to the General Fund.

23 **Sec. 106.** Section 84-1227, Reissue Revised Statutes of Nebraska, is
24 amended to read:

25 84-1227 There is hereby established in the state treasury a special
26 fund to be known as the Records Management Cash Fund which, when
27 appropriated by the Legislature, shall be expended by the Secretary of
28 State for the purposes of providing records management services and
29 assistance to state and local agencies, for development and maintenance
30 of the portal for providing electronic access to public records or
31 electronic information and services, and for grants to a state or local

1 agency as provided in subdivision (1)(j) of section 84-1204. All fees and
2 charges for the purpose of records management services and analysis
3 received by the Secretary of State from the local agencies shall be
4 remitted to the State Treasurer for credit to such fund. Transfers may be
5 made from the fund to ~~the General Fund~~, the Secretary of State Cash
6 Fund ~~or~~ or the Election Administration Fund at the direction of the
7 Legislature. Any money in the Records Management Cash Fund available for
8 investment shall be invested by the state investment officer pursuant to
9 the Nebraska Capital Expansion Act and the Nebraska State Funds
10 Investment Act. Beginning October 1, 2024, any investment earnings from
11 investment of money in the fund shall be credited to the General Fund.

12 **Sec. 107.** Section 85-1419, Reissue Revised Statutes of Nebraska, is
13 amended to read:

14 85-1419 There is hereby created the Coordinating Commission for
15 Postsecondary Education Cash Fund. The fund shall contain money received
16 from application fees from out-of-state institutions of higher and
17 postsecondary education seeking authorization to offer courses and
18 programs in the State of Nebraska and from private colleges seeking
19 provisional accreditation and money received by the commission for
20 services rendered incident to the administration of its statutory or
21 contractual functions. The fund shall be expended for the administrative
22 costs of reviewing applications, publishing and duplicating reports,
23 coordinating studies, conducting conferences, and other related
24 activities as may be authorized by the Legislature or by contract ~~or~~
25 ~~except that transfers may be made from the fund to the General Fund at~~
26 ~~the direction of the Legislature~~. All such money received by the
27 commission shall be remitted to the State Treasurer for credit to the
28 Coordinating Commission for Postsecondary Education Cash Fund. A report
29 on the receipts and expenditures from the fund shall be included as a
30 part of the operating budget request submitted to the Legislature and the
31 Governor. Any money in the fund available for investment shall be

1 invested by the state investment officer pursuant to the Nebraska Capital
2 Expansion Act and the Nebraska State Funds Investment Act.

3 **Sec. 108.** Section 88-545.01, Reissue Revised Statutes of Nebraska,
4 is amended to read:

5 88-545.01 (1) The commission may enter into contracts with public or
6 private entities which provide a benefit for both parties for purposes of
7 performing audit or examination work. The commission shall conduct the
8 work as time permits and shall not allow the work to conflict with the
9 commission's primary responsibility of performing grain warehouse
10 examinations within the prescribed statutory time.

11 (2) Fees from audit or examination contracts shall be remitted by
12 the commission to the State Treasurer for credit to the Grain Warehouse
13 Auditing Fund which is created. The fund shall be available to the
14 commission to buy material and equipment for performing audits and
15 examinations or to offset the cost of performing audits and examinations.
16 ~~Transfers may be made from the fund to the General Fund at the direction~~
17 ~~of the Legislature.~~ Any money in the Grain Warehouse Auditing Fund
18 available for investment shall be invested by the state investment
19 officer pursuant to the Nebraska Capital Expansion Act and the Nebraska
20 State Funds Investment Act.

21 **Sec. 109.** Section 88-552, Reissue Revised Statutes of Nebraska, is
22 amended to read:

23 88-552 There is hereby created in the state treasury a fund to be
24 known as the Nebraska Grain Warehouse Surveillance Cash Fund. Such fund
25 shall be used solely for disbursing funds and receiving reimbursement for
26 services performed by the commission in the suspension or termination of
27 a warehouse operation, ~~except that transfers may be made from the fund~~
28 ~~to the General Fund at the direction of the Legislature.~~ All money
29 received by the commission for such services shall be remitted to the
30 State Treasurer for credit to the Nebraska Grain Warehouse Surveillance
31 Cash Fund. Any money in the fund available for investment shall be

1 invested by the state investment officer pursuant to the Nebraska Capital
2 Expansion Act and the Nebraska State Funds Investment Act.

3 **Sec. 110.** Section 89-1,100, Reissue Revised Statutes of Nebraska, is
4 amended to read:

5 89-1,100 The director shall collect registration, permit,
6 laboratory, test, administrative, and inspection fees and money required
7 to be reimbursed as provided for in the Weights and Measures Act and
8 shall remit such funds to the State Treasurer. The State Treasurer shall
9 credit such funds to the Weights and Measures Administrative Fund, which
10 fund is hereby created. All fees and reimbursements collected pursuant to
11 the act and credited to the fund shall be appropriated to the uses of the
12 department to aid in defraying the expenses of administering the act,
13 ~~except that transfers may be made from the fund to the General Fund at~~
14 ~~the direction of the Legislature.~~ Any unexpended balance in the Weights
15 and Measures Administrative Fund at the close of any biennium shall, when
16 reappropriated, be available for the uses and purposes of the fund for
17 the succeeding biennium. Any money in the fund available for investment
18 shall be invested by the state investment officer pursuant to the
19 Nebraska Capital Expansion Act and the Nebraska State Funds Investment
20 Act. The registration, permit, laboratory, test, administrative, and
21 inspection fees and money required to be reimbursed as provided for in
22 the Weights and Measures Act shall constitute a lien on the weighing and
23 measuring devices or standards required to be registered or approved for
24 use in this state until such fees and reimbursements are paid. The
25 director may sue for such fees and reimbursements and may seek to
26 foreclose on any lien in the name of the state. The county attorney of
27 the county in which the device is located or the Attorney General's
28 office shall, upon the request of the director, take appropriate action
29 to establish and foreclose on any such lien.

30 **Sec. 111.** Original sections 1-111, 2-1503.01, 2-1587, 2-15,122,
31 2-5106, 28-429, 29-3921, 46-1121, 47-632, 49-708, 50-114.05, 50-437,

1 54-857, 54-2428, 55-131, 60-3,218, 60-1409, 66-1842, 70-1020, 71-222.02,
2 71-4732, 71-8612, 72-816, 75-159, 76-549, 77-1342, 77-5031, 81-201.05,
3 81-2,147.11, 81-2,162.27, 81-2,291, 81-406, 81-528, 81-530, 81-5,153,
4 81-5,180, 81-829.33, 81-8,110.07, 81-8,129.01, 81-8,194, 81-1201.22,
5 81-1413.01, 81-1428, 81-15,165, 81-1607.01, 81-2004.01, 81-2105, 81-3119,
6 81-3432, 81-3524, 81-3714, 82-108.02, 83-913.01, 84-409, 84-414, 84-618,
7 84-1227, 85-1419, 88-545.01, 88-552, and 89-1,100, Reissue Revised
8 Statutes of Nebraska, sections 8-1120, 38-157, 44-116, 53-117.06,
9 59-1608.04, 66-739, 66-1521, and 71-5661, Revised Statutes Cumulative
10 Supplement, 2024, and sections 2-1577, 8-604, 9-1,101, 9-1107, 13-2610,
11 37-351, 46-1403, 48-1,116, 49-14,140, 50-501, 60-3,201, 60-1505, 60-1513,
12 61-210, 61-224, 69-1317, 71-5328, 72-2211, 75-1101, 76-3219, 77-3,110,
13 77-2911, 77-4025, 77-4310.03, 77-5601, 79-1064, 81-179, 81-302, 81-407,
14 81-1201.21, 81-1211, 81-1213.02, 81-1216, 81-1558, 81-15,121, 81-15,160,
15 81-15,180, 81-15,300, 81-2004.07, 81-2004.08, and 82-139, Revised
16 Statutes Supplement, 2025, are repealed.