

LEGISLATURE OF NEBRASKA
ONE HUNDRED NINTH LEGISLATURE
SECOND SESSION

LEGISLATIVE BILL 847A

Introduced by Kauth, 31.

Read first time March 17, 2026

1 A BILL FOR AN ACT relating to appropriations; to amend Laws 2025, LB261,
2 sections 87, 88, and 247; to change appropriations to aid in
3 carrying out the provisions of Legislative Bill 847, One Hundred
4 Ninth Legislature, Second Session, 2026; to repeal the original
5 sections; and to declare an emergency.
6 Be it enacted by the people of the State of Nebraska,

1 **Section 1.** Laws 2025, LB261, section 87, is amended to read:
2 Sec. 87. AGENCY NO. 23 – DEPARTMENT OF LABOR
3 Program No. 31 - Division of Employment

	FY2025-26	FY2026-27
4		
5	<u>XXX</u>	<u>XXX</u>
6	CASH FUND 13,082,081	13,104,750
7	<u>FEDERAL FUND est.</u> XXX	<u>XXX</u>
8	FEDERAL FUND est. 48,800,427	49,608,896
9	<u>PROGRAM TOTAL</u> XXX	<u>XXX</u>
10	PROGRAM TOTAL 61,882,508	62,713,646
11	SALARY LIMIT 23,368,597	23,873,143

12 There is included in the appropriation to this program for FY2025-26
13 \$9,883,387 Cash Funds for state aid for workforce development, which
14 shall only be used for such purpose. There is included in the
15 appropriation to this program for FY2026-27 \$9,880,259 Cash Funds for
16 state aid for workforce development, which shall only be used for such
17 purpose.

18 There is included in the appropriation to this program for FY2025-26
19 \$116,613 Cash Funds and for FY2026-27 \$119,741 Cash Funds for the
20 administration of the workforce development program.

21 There is included in the appropriation to this program for FY2025-26
22 \$1,600,000 Cash Funds for state aid, which shall only be used for such
23 purpose. There is included in the appropriation to this program for
24 FY2026-27 ~~\$\$\$~~ \$1,600,000 Cash Funds for state aid, which shall only be
25 used for such purpose.

26 There is included in the appropriation to this program for FY2025-26
27 \$7,904,743 Federal Funds estimate for state aid, which shall only be used
28 for such purpose. There is included in the appropriation to this program
29 for FY2026-27 \$7,904,743 Federal Funds estimate for state aid, which
30 shall only be used for such purpose.

31 There is included in the appropriation to this program Federal Funds

1 made available to the state under section 903(d) and 903(f) of the
 2 federal Social Security Act, as amended, in the amount of \$2,500,000 in
 3 FY2025-26 and \$2,500,000 in FY2026-27, or so much thereof as may be
 4 necessary, to be used for the administration of the Employment Security
 5 Law and public employment offices, including the administration of one-
 6 stop career centers to the extent authorized under the federal Social
 7 Security Act and the Wagner-Peyser Act and the rules and regulations
 8 adopted pursuant thereto. The expenditure or other disposition of section
 9 903(d) and 903(f) money appropriated in this section shall be accounted
 10 for in accordance with standards established by the United States
 11 Secretary of Labor. Except as provided in this section, all provisions of
 12 subsection (2) of section 48-621 except subdivision (2)(a)(i) shall apply
 13 to this appropriation.

14 The unexpended Cash Fund appropriation balance for workforce
 15 development existing on June 30, 2025, is hereby reappropriated.

16 **Sec. 2.** Laws 2025, LB261, section 88, is amended to read:

17 Sec. 88. AGENCY NO. 23 – DEPARTMENT OF LABOR

18 Program No. 194 - Division for Protection of People and Property

	FY2025-26	FY2026-27
19		
20 <u>GENERAL FUND</u>	<u>764,157</u>	<u>-0-</u>
21 GENERAL FUND	764,157	779,383
22 <u>CASH FUND</u>	<u>XXX</u>	<u>XXX</u>
23 CASH FUND	687,811	709,750
24 FEDERAL FUND est.	822,851	828,634
25 <u>PROGRAM TOTAL</u>	<u>XXX</u>	<u>XXX</u>
26 PROGRAM TOTAL	2,274,819	2,317,767
27 <u>SALARY LIMIT</u>	<u>XXX</u>	<u>XXX</u>
28 SALARY LIMIT	1,315,258	1,346,619

29 **Sec. 3.** Laws 2025, LB261, section 247, is amended to read:

30 Sec. 247. AGENCY NO. 72 – DEPARTMENT OF ECONOMIC DEVELOPMENT

31 Program No. 604 - Business Incentives

1		FY2025-26	FY2026-27
2	GENERAL FUND	2,460,522	2,460,522
3	CASH FUND	54,000,000	50,000,000
4	PROGRAM TOTAL	56,460,522	52,460,522
5	SALARY LIMIT	1,329,007	1,329,007

6 There is included in the appropriation to this program for FY2025-26
7 \$50,000,000 Cash Funds from the Nebraska Transformational Project Fund as
8 state aid, which shall only be used for such purpose. There is included
9 in the appropriation to this program for FY2026-27 \$50,000,000 Cash Funds
10 from the Nebraska Transformational Project Fund as state aid, which shall
11 only be used for such purpose.

12 There is included in the appropriation to this program for FY2025-26
13 \$4,000,000 Cash Funds and for FY2026-27 \$-0- Cash Funds from the Imagine
14 Nebraska Revolving Loan Fund for state aid, which shall only be used for
15 such purpose.

16 The unexpended Cash Fund appropriation balance existing on June 30,
17 2025, less \$-0-, is hereby reappropriated.

18 **Sec. 4.** Original Laws 2025, LB261, sections 87, 88, and 247, are
19 repealed.

20 **Sec. 5.** Since an emergency exists, this act takes effect when
21 passed and approved according to law.