

ONE HUNDRED NINTH LEGISLATURE

FIRST SESSION

**LEGISLATIVE RESOLUTION 249**

Introduced by Cavanaugh, M., 6.

PURPOSE: The purpose of this resolution is to propose an interim study to examine the feasibility and potential benefits of establishing a ways and means committee to enhance coordination and collaboration between the Revenue Committee of the Legislature and the Appropriations Committee of the Legislature, in order to create a more integrated and balanced approach to the state's budgeting process.

The study shall include, but not be limited to, the following:

(1) Examining the current roles and responsibilities of the Revenue Committee of the Legislature and the Appropriations Committee of the Legislature, including areas of jurisdictional overlap and how these affect the efficiency and transparency of the budget process;

(2) Examining the timing and alignment of revenue forecasting and budget setting processes, including the interaction between the Nebraska Economic Forecasting Advisory Board's schedule and the legislative appropriations timeline;

(3) Studying best practices from other states and governmental bodies, particularly those with a functioning ways and means committee or equivalent structures that integrate tax policy, revenue forecasting, and appropriations oversight;

(4) Determining potential duties and scope of a ways and means committee, including recommendations on how such a body could improve coordination, policy alignment, and strategic planning in budget matters;

(5) Examining opportunities to improve procedures related to revenue estimation, budget development, and legislative oversight of appropriations;  
and

(6) Considering recommendations for a model budget process for the Legislature, including proposed reforms that align with nationally recognized public finance standards and government accountability best practices.

In conducting this interim study, the Executive Board of the Legislative Council may confer with legislative staff, policy experts, representatives of the Department of Administrative Services and the Legislative Fiscal Office, and other stakeholders with relevant expertise in public finance, legislative budgeting, and tax policy.

The Executive Board of the Legislative Council may consult with and request the assistance of the Revenue Committee of the Legislature and the Appropriations Committee of the Legislature, the Legislative Fiscal Office, and other legislative committees as appropriate.

The Executive Board of the Legislative Council shall prepare and submit a report with its findings and recommendations to the Legislature or the Executive Board by December 15, 2025.

NOW, THEREFORE, BE IT RESOLVED BY THE MEMBERS OF THE ONE HUNDRED NINTH LEGISLATURE OF NEBRASKA, FIRST SESSION:

1. That the Executive Board of the Legislative Council shall be designated to conduct an interim study to carry out the purposes of this resolution.

2. That the board shall upon the conclusion of its study make a report of its findings, together with its recommendations, to the Legislative Council or Legislature.