

TWENTY-THIRD DAY - FEBRUARY 10, 2025

LEGISLATIVE JOURNAL

ONE HUNDRED NINTH LEGISLATURE
FIRST SESSION

TWENTY-THIRD DAY

Legislative Chamber, Lincoln, Nebraska
Monday, February 10, 2025

PRAYER

The prayer was offered by Pastor Daniel Potts, Christ Lincoln, Lincoln.

PLEDGE OF ALLEGIANCE

The Pledge of Allegiance was offered by Senator Moser.

ROLL CALL

Pursuant to adjournment, the Legislature met at 10:00 a.m., President Kelly presiding.

The roll was called and all members were present except Senator Juarez who was excused; and Senators Bostar, DeBoer, Guereca, Hunt, and Raybould who were excused until they arrive.

CORRECTIONS FOR THE JOURNAL

The Journal for the twenty-second day was approved.

COMMITTEE REPORT(S)

Judiciary

LEGISLATIVE BILL 185. Placed on General File with amendment.

AM75

- 1 1. On page 6, line 17, after "time" insert "without the imposition
- 2 of any conditions or consequences"; strike lines 18 through 19; in line
- 3 20 strike "(iii)" and insert "(ii)"; in line 22 strike "(iv)" and insert
- 4 "(iii)"; and in line 26 strike "(v)" and insert "(iv)".
- 5 2. On page 7, strike beginning with "that" in line 16 through
- 6 "consent" in line 17.
- 7 3. On page 9, strike beginning with "that" in line 10 through
- 8 "consent" in line 11.
- 9 4. On page 12, line 8, after "time" insert "without the imposition
- 10 of any conditions or consequences"; strike lines 9 through 10; in line 11
- 11 strike "(iii)" and insert "(ii)"; in line 13 strike "(iv)" and insert

12 "(iii)"; and in line 17 strike "(v)" and insert "(iv)".

13 5. On page 13, strike beginning with "that" in line 7 through

14 "consent" in line 8.

15 6. On page 15, strike beginning with "that" in line 1 through

16 "consent" in line 2.

LEGISLATIVE BILL 195. Placed on General File with amendment.

AM135

1 1. Strike the original sections and insert the following new

2 sections:

3 Section 1. Section 28-470, Revised Statutes Cumulative Supplement,

4 2024, is amended to read:

5 28-470 (1) A health professional who is authorized to prescribe or
6 dispense an opioid overdose reversal medication~~naloxone~~, if acting with
7 reasonable care, may prescribe, administer, or dispense such
8 medicationnaloxone to any of the following persons without being subject
9 to administrative action or criminal prosecution:

10 (a) A person who is apparently experiencing or who is likely to
11 experience an opioid-related overdose; or

12 (b) A family member, friend, or other person in a position to assist

13 a person who is apparently experiencing or who is likely to experience an
14 opioid-related overdose.

15 (2) A family member, friend, or any other person, including school
16 personnel, who is in a position to assist a person who is apparently
17 experiencing or who is likely to experience an opioid-related overdose,
18 other than an emergency responder or peace officer, is not subject to
19 actions under the Uniform Credentialing Act, administrative action, or
20 criminal prosecution if the person, acting in good faith;

21 (a) Obtains an opioid overdose reversal medication, obtains naloxone
22 from a health professional, pursuant to or a prescription, or over the
23 counter; for naloxone from a health professional and

24 (b) Administers such medication; administers the naloxone obtained
25 from the health professional or acquired pursuant to the prescription to
26 a person who is apparently experiencing an opioid-related overdose.

27 (3) An emergency responder who, acting in good faith, obtains an
1 opioid overdose reversal medicationnaloxone from the emergency
2 responder's emergency medical service organization and administers such
3 medicationthe naloxone to a person who is apparently experiencing an
4 opioid-related overdose shall not be:

5 (a) Subject to administrative action or criminal prosecution; or

6 (b) Personally liable in any civil action to respond in damages as a
7 result of his or her acts of commission or omission arising out of and in
8 the course of his or her rendering such care or services or arising out
9 of his or her failure to act to provide or arrange for further medical
10 treatment or care for the person who is apparently experiencing an
11 opioid-related overdose, unless the emergency responder caused damage or
12 injury by his or her willful, wanton, or grossly negligent act of
13 commission or omission. This subdivision shall not affect the liability
14 of such emergency medical service organization for the emergency
15 responder's acts of commission or omission.

16 (4) A peace officer or law enforcement employee who, acting in good
17 faith, obtains an opioid overdose reversal medicationnaloxone from the
18 peace officer's or employee's law enforcement agency and administers such
19 medicationthe naloxone to a person who is apparently experiencing an
20 opioid-related overdose shall not be:

21 (a) Subject to administrative action or criminal prosecution; or

22 (b) Personally liable in any civil action to respond in damages as a
23 result of his or her acts of commission or omission arising out of and in
24 the course of his or her rendering such care or services or arising out
25 of his or her failure to act to provide or arrange for further medical

26 treatment or care for the person who is apparently experiencing an
 27 opioid-related overdose, unless the peace officer or employee caused
 28 damage or injury by his or her willful, wanton, or grossly negligent act
 29 of commission or omission. This subdivision shall not affect the
 30 liability of such law enforcement agency for the peace officer's or
 31 employee's acts of commission or omission.

1 (5) For purposes of this section:

2 (a) Administer has the same meaning as in section 38-2806;

3 (b) Dispense has the same meaning as in section 38-2817;

4 (c) Emergency responder means an emergency medical responder, an
 5 emergency medical technician, an advanced emergency medical technician,
 6 or a paramedic licensed under the Emergency Medical Services Practice Act
 7 or practicing pursuant to the EMS Personnel Licensure Interstate Compact;

8 (d) Health professional means a physician, physician assistant,
 9 nurse practitioner, or pharmacist licensed under the Uniform
 10 Credentialing Act;

11 (e) Law enforcement agency means a police department, a town
 12 marshal, the office of sheriff, or the Nebraska State Patrol;

13 (f) Law enforcement employee means an employee of a law enforcement
 14 agency, a contractor of a law enforcement agency, or an employee of such
 15 contractor who regularly, as part of his or her duties, handles,
 16 processes, or is likely to come into contact with any evidence or
 17 property which may include or contain opioids;

18 (g) Opioid overdose reversal medication means any lifesaving
 19 medication approved by the United States Food and Drug Administration for
 20 reversing an opioid overdose, whether obtained by prescription, from a
 21 health care practitioner, or over the counter, and includes, but is not
 22 limited to, naloxone and nalmefene. ~~Naloxone means naloxone hydrochloride;~~
 23 and

24 (h) Peace officer has the same meaning as in section 49-801.

25 Sec. 2. Original section 28-470, Revised Statutes Cumulative

26 Supplement, 2024, is repealed.

LEGISLATIVE BILL 341. Placed on General File with amendment.

[AM176](#)

1 1. On page 2, line 13, strike "~~thirty-five~~" and insert "forty".

2 2. On page 3, strike beginning with "~~and~~" in line 17 through "~~mail~~"
 3 in line 19.

4 3. On page 5, strike beginning with "~~who~~" in line 2 through

5 "~~43-2101~~" in line 3 and insert "under nineteen years of age"; and strike

6 lines 9 through 17.

The Judiciary Committee desires to report favorably upon the appointment(s) listed below. The Committee suggests the appointment(s) be confirmed by the Legislature and suggests a record vote.

Jeff Bucher - Nebraska Board of Parole

Aye: 7. Bosn, DeBoer, Hallstrom, Holdcroft, Rountree, Storer, Storm. Nay:

1. McKinney. Absent: 0. Present and not voting: 0.

(Signed) Carolyn Bosn, Chairperson

Agriculture

LEGISLATIVE BILL 7. Placed on General File with amendment.

AM77

1 1. Strike original section 2 and insert the following new section:

2 Sec. 2. Section 76-3702, Revised Statutes Cumulative Supplement,

3 2024, is amended to read:

4 76-3702 For purposes of the Foreign-owned Real Estate National

5 Security Act:

6 (1) Foreign corporation means a corporation incorporated under the
 7 laws of a jurisdiction outside of the United States that would be a
 8 business corporation if incorporated under the laws of this state. A
 9 corporation incorporated in any state, territory, or Indian tribe of the
 10 United States is not a foreign corporation;

11 (2) Foreign government means a government other than the federal
 12 government of the United States, the government of any territory or
 13 possession of the United States, or the government of any state,
 14 political subdivision of a state, or Indian tribe;

15 (3) Indian tribe means an Indian tribe or band which is located in
 16 whole or in part within Nebraska and which is recognized by federal law
 17 or formally acknowledged by the state;

18 (4) ~~(1)~~ Nonresident alien means any human being person who:

19 (a) Is not a citizen of the United States;

20 (b) Is not a national of the United States;

21 (c) Is not a lawful permanent resident of the United States; and

22 (d) Has not been physically present in the United States for at
 23 least one hundred eighty-three days during a three-year period that
 24 includes the current year and the two years immediately preceding the
 25 current year; ~~and~~

26 (5) Person means a human being, corporation, business trust, estate,
 27 trust, partnership, limited liability company, association, joint
 1 venture, agency, or instrumentality, or any other legal or commercial
 2 entity; and

3 (6) ~~(2)~~ Restricted entity means:

4 (a) Any person ~~or entity~~ identified on the sanctions lists
 5 maintained by the Office of Foreign Assets Control of the United States
 6 Department of the Treasury as such sanctions lists existed on January 1,
 7 2025; or

8 (b) Any person or foreign government ~~or entity~~ determined by the
 9 United States Secretary of Commerce to have engaged in a long-term
 10 pattern or serious instances of conduct significantly adverse to the
 11 national security of the United States pursuant to 15 C.F.R. 791.47-4, as
 12 such regulation existed on January 1, 2025.

13 2. On page 2, line 4, after "802.211(b)(3)" insert ", as such
 14 regulation existed on January 1, 2025".

15 3. On page 4, after line 28 insert the following new subsection:
 16 "(3) Any person, nonresident alien, foreign corporation, or foreign
 17 government, or agent, trustee, or fiduciary thereof, of an excepted real
 18 estate foreign state as determined by the Committee on Foreign Investment
 19 in the United States pursuant to 31 C.F.R. 802.1001(a) and 802.214, as
 20 such regulations existed on January 1, 2025, is exempt from the Foreign-
 21 owned Real Estate National Security Act except for any restricted entity,
 22 or agent, trustee, or fiduciary thereof."

23 4. On page 10, line 25, after "and" insert "the Clerk of".

LEGISLATIVE BILL 372. Placed on General File with amendment.

AM81

1 1. Strike original sections 1 and 2.

2 2. On page 2, strike beginning with "2-5501" in line 12 through the
 3 first comma in line 13.

4 3. Renumber the remaining section accordingly.

(Signed) Barry DeKay, Chairperson

RESOLUTION(S)**LEGISLATIVE RESOLUTION 42.** Introduced by Lonowski, 33.

WHEREAS, the 2024 Class C-1 State Volleyball Championship was held on November 9, 2024, at the Bob Devaney Sports Center in Lincoln, Nebraska; and

WHEREAS, the Minden High School volleyball team played against the Wahoo High School team in four sets, scoring 25-22, 25-12, 21-25, and 25-12, which led the Minden team to win the 2024 Class C-1 State Volleyball Championship; and

WHEREAS, the 2024 Minden volleyball team finished the 2024 season with a winning record of 37-1; and

WHEREAS, the Minden volleyball team also won the 2023 Class C-1 State Volleyball Championship and finished the 2023 season with a winning record of 36-1; and

WHEREAS, the hard work, commitment, passion, and care for fellow members of the Minden volleyball team is the root of their success; and

WHEREAS, the members of the 2024 Class C-1 State Championship volleyball team are the seniors, Makenna Betty, Aubree Bules, Meredith Johnson, Mattie Kamery, Kinsie Land, Lydia Petty, Makenna Starkey, and Carmin Gramke; the juniors, Makenna Anderson, Myla Emery, and Rebecca Lempka; the freshmen, Kaleigh Carr, Aly Cederburg, and Riley Eden; the assistant coaches, Allie Prosocki, Jady Branson, Buffi Kamery, and Ali Lovin; and the head coach Julie Ratka; and

WHEREAS, such a team achievement is made possible through the support of parents, teachers, administrators, classmates, and the community and is the culmination of years of dedication, determination, and hard work by the members of the Minden volleyball team; and

WHEREAS, the Legislature recognizes the academic, athletic, and artistic achievements of the youth of Nebraska.

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

1. That the Legislature congratulates the Minden volleyball team on winning the 2024 Class C-1 State Volleyball Championship.

2. That copies of this resolution be sent to the Minden volleyball team and to Head Coach Julie Ratka.

Laid over.

RESOLUTION(S)

Pursuant to Rule 4, Sec. 5(b), LRs 35, 36, and 37 were adopted.

PRESIDENT SIGNED

While the Legislature was in session and capable of transacting business, the President signed the following: LRs 35, 36, and 37.

GENERAL FILE

LEGISLATIVE BILL 196. Title read. Considered.

Advanced to Enrollment and Review Initial with 43 ayes, 0 nays, 2 present and not voting, and 4 excused and not voting.

LEGISLATIVE BILL 22. Title read. Considered.

Committee [AM102](#), found on page 422, was offered.

The committee amendment was adopted with 43 ayes, 0 nays, 3 present and not voting, and 3 excused and not voting.

Advanced to Enrollment and Review Initial with 43 ayes, 0 nays, 3 present and not voting, and 3 excused and not voting.

LEGISLATIVE BILL 41. Title read. Considered.

Committee [AM62](#), found on page 422, was offered.

The committee amendment was adopted with 43 ayes, 0 nays, 3 present and not voting, and 3 excused and not voting.

Advanced to Enrollment and Review Initial with 46 ayes, 0 nays, and 3 excused and not voting.

LEGISLATIVE BILL 160. Title read. Considered.

Committee [AM124](#), found on page 423, was offered.

Senator Riepe offered [AM189](#), found on page 457, to the committee amendment.

The Riepe amendment was adopted with 43 ayes, 0 nays, 2 present and not voting, and 4 excused and not voting.

The committee amendment, as amended, was adopted with 41 ayes, 0 nays, 4 present and not voting, and 4 excused and not voting.

Advanced to Enrollment and Review Initial with 39 ayes, 0 nays, 6 present and not voting, and 4 excused and not voting.

LEGISLATIVE BILL 296. Title read. Considered.

Advanced to Enrollment and Review Initial with 43 ayes, 0 nays, 4 present and not voting, and 2 excused and not voting.

LEGISLATIVE BILL 335. Title read. Considered.

Advanced to Enrollment and Review Initial with 41 ayes, 0 nays, 6 present and not voting, and 2 excused and not voting.

COMMITTEE REPORT(S)
Enrollment and Review

LEGISLATIVE BILL 42. Placed on Select File.

LEGISLATIVE BILL 10. Placed on Select File with amendment.

[ER3](#)

1 1. On page 1, line 5, strike "and"; and in line 6 strike "sections"
2 and insert "section; and to declare an emergency".

(Signed) Dunixi Guereca, Chairperson

Health and Human Services

LEGISLATIVE BILL 248. Placed on General File.

LEGISLATIVE BILL 312. Placed on General File.

(Signed) Brian Hardin, Chairperson

Nebraska Retirement Systems

LEGISLATIVE BILL 179. Placed on General File.

The Nebraska Retirement Systems Committee desires to report favorably upon the appointment(s) listed below. The Committee suggests the appointment(s) be confirmed by the Legislature and suggests a record vote.

Brian Christensen - Nebraska Investment Council

Aye: 5. Ballard, Clements, Conrad, Hardin, Sorrentino. Nay: 0. Absent: 1. Juarez. Present and not voting: 0.

(Signed) Beau Ballard, Chairperson

AMENDMENT(S) - Print in Journal

Senator Ballard filed the following amendment to [LB420](#):

[AM198](#)

1 1. Strike the original sections and insert the following new
2 sections:
3 Section 1. Section 24-703, Revised Statutes Cumulative Supplement,

4 2024, is amended to read:

5 24-703 (1) Each original member shall contribute monthly four
6 percent of his or her monthly compensation to the fund until the maximum
7 benefit as limited in subsection (1) of section 24-710 has been earned.

8 It shall be the duty of the Director of Administrative Services in
9 accordance with subsection (7) of this section to make a deduction of
10 four percent on the monthly payroll of each original member who is a
11 judge of the Supreme Court, a judge of the Court of Appeals, a judge of
12 the district court, a judge of a separate juvenile court, a judge of the
13 county court, a clerk magistrate of the county court who was an associate
14 county judge and a member of the fund at the time of his or her
15 appointment as a clerk magistrate, or a judge of the Nebraska Workers'
16 Compensation Court showing the amount to be deducted and its credit to
17 the fund. The Director of Administrative Services and the State Treasurer
18 shall credit the four percent as shown on the payroll and the amounts
19 received from the various counties to the fund and remit the same to the
20 director in charge of the judges retirement system who shall keep an
21 accurate record of the contributions of each judge.

22 (2)(a) In addition to the contribution required under subdivision
23 (c) of this subsection, beginning on July 1, 2004, each future member who
24 became a member prior to July 1, 2015, and who has not elected to make
25 contributions and receive benefits as provided in section 24-703.03 shall
26 contribute monthly six percent of his or her monthly compensation to the
27 fund until the maximum benefit as limited in subsection (2) of section
1 24-710 has been earned. After the maximum benefit as limited in
2 subsection (2) of section 24-710 has been earned, such future member
3 shall make no further contributions to the fund, except that (i) any time
4 the maximum benefit is changed, a future member who has previously earned
5 the maximum benefit as it existed prior to the change shall contribute
6 monthly six percent of his or her monthly compensation to the fund until
7 the maximum benefit as changed and as limited in subsection (2) of
8 section 24-710 has been earned and (ii) such future member shall continue
9 to make the contribution required under subdivision (c) of this
10 subsection.

11 (b) In addition to the contribution required under subdivision (c)
12 of this subsection, beginning on July 1, 2004, a judge who became a
13 member prior to July 1, 2015, and who first serves as a judge on or after
14 July 1, 2004, or a future member who became a member prior to July 1,
15 2015, and who elects to make contributions and receive benefits as
16 provided in section 24-703.03 shall contribute monthly eight percent of
17 his or her monthly compensation to the fund until the maximum benefit as
18 limited by subsection (2) of section 24-710 has been earned. In addition
19 to the contribution required under subdivision (c) of this subsection,
20 after the maximum benefit as limited in subsection (2) of section 24-710
21 has been earned, such judge or future member shall contribute monthly
22 four percent of his or her monthly compensation to the fund for the
23 remainder of his or her active service.

24 (c) Beginning on July 1, 2009, a member or judge described in
25 subdivisions (a) and (b) of this subsection shall contribute monthly an
26 additional one percent of his or her monthly compensation to the fund.

27 (d) Beginning on July 1, 2015, a judge who first serves as a judge
28 on or after such date shall contribute monthly ten percent of his or her
29 monthly compensation to the fund.

30 (e) It shall be the duty of the Director of Administrative Services
31 to make a deduction on the monthly payroll of each such future member who
1 is a judge of the Supreme Court, a judge of the Court of Appeals, a judge
2 of the district court, a judge of a separate juvenile court, a judge of
3 the county court, a clerk magistrate of the county court who was an
4 associate county judge and a member of the fund at the time of his or her
5 appointment as a clerk magistrate, or a judge of the Nebraska Workers'

6 Compensation Court showing the amount to be deducted and its credit to
7 the fund. This shall be done each month. The Director of Administrative
8 Services and the State Treasurer shall credit the amount as shown on the
9 payroll and the amounts received from the various counties to the fund
10 and remit the same to the director in charge of the judges retirement
11 system who shall keep an accurate record of the contributions of each
12 judge.

13 (3)(a) Except as otherwise provided in this subsection, a Nebraska
14 Retirement Fund for Judges fee of six dollars through June 30, 2021,
15 eight dollars beginning July 1, 2021, through June 30, 2022, nine dollars
16 beginning July 1, 2022, through June 30, 2023, ten dollars beginning July
17 1, 2023, through June 30, 2024, eleven dollars beginning July 1, 2024,
18 through June 30, 2025, and twelve dollars beginning July 1, 2025, shall
19 be taxed as costs in each (i) civil cause of action, criminal cause of
20 action, traffic misdemeanor or infraction, and city or village ordinance
21 violation filed in the district courts, the county courts, and the
22 separate juvenile courts, (ii) filing in the district court of an order,
23 award, or judgment of the Nebraska Workers' Compensation Court or any
24 judge thereof pursuant to section 48-188, (iii) appeal or other
25 proceeding filed in the Court of Appeals, and (iv) original action,
26 appeal, or other proceeding filed in the Supreme Court. In county courts
27 a sum shall be charged which is equal to ten percent of each fee provided
28 by sections 33-125, 33-126.02, 33-126.03, and 33-126.06, rounded to the
29 nearest even dollar. No judges retirement fee shall be charged for filing
30 a report pursuant to sections 33-126.02 and 33-126.06.

31 (b) The fee increases described in subdivision (a) of this
1 subsection shall not be taxed as a cost in any criminal cause of action,
2 traffic misdemeanor or infraction, or city or village ordinance violation
3 filed in the district court or the county court. The fee on such criminal
4 causes of action, traffic misdemeanors or infractions, or city or village
5 ordinance violations shall remain six dollars on and after July 1, 2021.

6 (c) When collected by the clerk of the district or county court,
7 such fees shall be remitted to the State Treasurer within ten days after
8 the close of each calendar month for credit to the Nebraska Retirement
9 Fund for Judges. In addition, information regarding collection of court
10 fees shall be submitted to the director in charge of the judges
11 retirement system by the State Court Administrator within ten days after
12 the close of each calendar month.

13 (d) The board may charge a late administrative processing fee not to
14 exceed twenty-five dollars if the information is not timely received or
15 the money is delinquent. In addition, the board may charge a late fee of
16 thirty-eight thousandths of one percent of the amount required to be
17 submitted pursuant to this section for each day such amount has not been
18 received. Such late fees shall be remitted to the director who shall
19 promptly thereafter remit such fees to the State Treasurer for credit to
20 the fund.

21 (e) No Nebraska Retirement Fund for Judges fee which is
22 uncollectible for any reason shall be waived by a county judge as
23 provided in section 29-2709.

24 (4) All expenditures from the fund shall be authorized by voucher in
25 the manner prescribed in section 24-713. The fund shall be used for the
26 payment of all annuities and other benefits to members and their
27 beneficiaries and for the expenses of administration.

28 (5)(a) Prior to July 1, 2021:
29 (i) Beginning July 1, 2013, and each fiscal year thereafter, the
30 board shall cause an annual actuarial valuation to be performed that will
31 value the plan assets for the year and ascertain the contributions
1 required for such fiscal year. The actuary for the board shall perform an
2 actuarial valuation of the system on the basis of actuarial assumptions
3 recommended by the actuary, approved by the board, and kept on file with

4 the board using the entry age actuarial cost method. Under this method,
5 the actuarially required funding rate is equal to the normal cost rate,
6 plus the contribution rate necessary to amortize the unfunded actuarial
7 accrued liability on a level percentage of salary basis. The normal cost
8 under this method shall be determined for each individual member on a
9 level percentage of salary basis. The normal cost amount is then summed
10 for all members;

11 (ii) Beginning July 1, 2006, any existing unfunded liabilities shall
12 be reinitialized and amortized over a thirty-year period, and during each
13 subsequent actuarial valuation through June 30, 2021, changes in the
14 unfunded actuarial accrued liability due to changes in benefits,
15 actuarial assumptions, the asset valuation method, or actuarial gains or
16 losses shall be measured and amortized over a thirty-year period
17 beginning on the valuation date of such change;

18 (iii) If the unfunded actuarial accrued liability under the entry
19 age actuarial cost method is zero or less than zero on an actuarial
20 valuation date, then all prior unfunded actuarial accrued liabilities
21 shall be considered fully funded and the unfunded actuarial accrued
22 liability shall be reinitialized and amortized over a thirty-year period
23 as of the actuarial valuation date; and

24 (iv) If the actuarially required contribution rate exceeds the rate
25 of all contributions required pursuant to the Judges Retirement Act,
26 there shall be a supplemental appropriation sufficient to pay for the
27 differences between the actuarially required contribution rate and the
28 rate of all contributions required pursuant to the Judges Retirement Act.
29 (b) Beginning July 1, 2021, and each fiscal year thereafter:

30 (i) The board shall cause an annual actuarial valuation to be
31 performed that will value the plan assets for the year and ascertain the
1 contributions required for such fiscal year. The actuary for the board
2 shall perform an actuarial valuation of the system on the basis of
3 actuarial assumptions recommended by the actuary, approved by the board,
4 and kept on file with the board using the entry age actuarial cost
5 method. Under such method, the actuarially required funding rate is equal
6 to the normal cost rate, plus the contribution rate necessary to amortize
7 the unfunded actuarial accrued liability on a level percentage of salary
8 basis. The normal cost under such method shall be determined for each
9 individual member on a level percentage of salary basis. The normal cost
10 amount is then summed for all members;

11 (ii) Any changes in the unfunded actuarial accrued liability due to
12 changes in benefits, actuarial assumptions, the asset valuation method,
13 or actuarial gains or losses shall be measured and amortized over a
14 twenty-five-year period beginning on the valuation date of such change;

15 (iii) If the unfunded actuarial accrued liability under the entry
16 age actuarial cost method is zero or less than zero on an actuarial
17 valuation date, then all prior unfunded actuarial accrued liabilities
18 shall be considered fully funded and the unfunded actuarial accrued
19 liability shall be reinitialized and amortized over a twenty-five-year
20 period as of the actuarial valuation date; and

21 (iv) If the actuarially required contribution rate exceeds the rate
22 of all contributions required pursuant to the Judges Retirement Act,
23 there shall be a supplemental appropriation sufficient to pay for the
24 differences between the actuarially required contribution rate and the
25 rate of all contributions required pursuant to the act.

26 (c) Upon the recommendation of the actuary to the board, and after
27 the board notifies the Nebraska Retirement Systems Committee of the
28 Legislature, the board may combine or offset certain amortization bases
29 to reduce future volatility of the actuarial contribution rate. Such
30 notification to the committee shall be in writing and include, at a
31 minimum, the actuary's projection of the contributions to fund the plan
1 if the combination or offset were not implemented, the actuary's

2 projection of the contributions to fund the plan if the combination or
3 offset were implemented, and the actuary's explanation of why the
4 combination or offset is in the best interests of the plan at the
5 proposed time.

6 (d) For purposes of this subsection, the rate of all contributions
7 required pursuant to the Judges Retirement Act includes (i) member
8 contributions, (ii) state contributions pursuant to subsection (6) of
9 this section which shall be considered as a contribution for the plan
10 year ending the prior June 30, (iii) court fees as provided in subsection
11 (3) of this section, and (iv) all fees pursuant to sections 25-2804,
12 33-103, 33-103.01, 33-106.02, 33-123, 33-124, 33-125, 33-126.02,
13 33-126.03, and 33-126.06, as directed to be remitted to the fund.

14 (6)(a) In addition to the contributions otherwise required by this
15 section, beginning July 1, 2023, and on July 1 of each year thereafter,
16 ~~the state shall contribute or as soon thereafter as administratively~~
17 ~~possible, the State Treasurer shall transfer from the General Fund to the~~
18 ~~Nebraska Retirement Fund for Judges~~ an amount equal to five percent of
19 the total annual compensation of all members of the retirement system
20 except as otherwise provided in this subsection and as such rate shall be
21 adjusted or terminated by the Legislature. No adjustment may cause the
22 total contribution rate established in this subsection to exceed five
23 percent. For purposes of this subsection, (i) total annual compensation
24 is based on the total member compensation reported in the most recent
25 annual actuarial valuation report for the retirement system produced for
26 the board pursuant to section 84-1503 and (ii) the contribution described
27 in this subsection shall be considered as a contribution for the plan
28 year ending the prior June 30.

29 (b) If the funded ratio on the actuarial value of assets is at or
30 above one hundred percent for two consecutive years as reported in the
31 annual actuarial valuation report, the actuary shall assess whether the
1 percentage of the state contribution rate should be adjusted based on
2 projected annual actuarial valuation report results including the funded
3 ratio, actuarial contribution, and expected revenue sources using several
4 assumed investment return scenarios that the actuary deems to be
5 reasonable, and shall make a recommendation to the board as part of the
6 annual actuarial valuation report.

7 (c) If the state contribution rate has been adjusted to less than
8 five percent and the funded ratio on the actuarial value of assets is
9 below one hundred percent for two consecutive years as reported in the
10 annual actuarial valuation report, the actuary shall assess whether the
11 percentage of the state contribution rate should be adjusted based on
12 projected annual actuarial valuation report results including the funded
13 ratio, actuarial contribution, and expected revenue sources using several
14 assumed investment return scenarios that the actuary deems to be
15 reasonable, and shall make a recommendation to the board as part of the
16 annual actuarial valuation report.

17 (d) If an annual actuarial valuation report includes a
18 recommendation from the actuary to adjust the contribution rate as
19 described in subdivision (b) or (c) of this subsection, the board shall
20 provide written notice electronically to the Nebraska Retirement Systems
21 Committee of the Legislature, to the Governor, and to the Supreme Court
22 of such recommendation within seven business days after voting to approve
23 an annual actuarial valuation report. The notice shall include the
24 actuary's recommendation and analysis regarding such adjustment.

25 (e) Following receipt of the actuary's recommendation and analysis
26 pursuant to this subsection, the Nebraska Retirement Systems Committee of
27 the Legislature shall determine the amount of any adjustment of the
28 contribution rate and, if necessary, shall propose any such adjustment to
29 the Legislature.

30 (7) The state or county shall pick up the member contributions

31 required by this section for all compensation paid on or after January 1,
 1 1985, and the contributions so picked up shall be treated as employer
 2 contributions pursuant to section 414(h)(2) of the Internal Revenue Code
 3 in determining federal tax treatment under the code and shall not be
 4 included as gross income of the member until such time as they are
 5 distributed or made available. The contributions, although designated as
 6 member contributions, shall be paid by the state or county in lieu of
 7 member contributions. The state or county shall pay these member
 8 contributions from the same source of funds which is used in paying
 9 earnings to the member. The state or county shall pick up these
 10 contributions by a compensation deduction through a reduction in the
 11 compensation of the member. Member contributions picked up shall be
 12 treated for all purposes of the Judges Retirement Act in the same manner
 13 and to the extent as member contributions made prior to the date picked
 14 up.
 15 Sec. 2. Original section 24-703, Revised Statutes Cumulative
 16 Supplement, 2024, is repealed.
 17 Sec. 3. Since an emergency exists, this act takes effect when
 18 passed and approved according to law.

NOTICE OF COMMITTEE HEARING(S)

Health and Human Services
 Room 1510 1:30 PM

Friday, February 28, 2025
 LB701

Room 1510 1:30 PM

Friday, February 28, 2025
 LB275 (cancel)

(Signed) Brian Hardin, Chairperson

Education
 Room 1525 1:30 PM

Tuesday, February 18, 2025
 LB417
 LB599
 LB517
 LB685
 LB631

(Signed) Dave Murman, Chairperson

BILL ON FIRST READING

The following bill was read for the first time by title:

LEGISLATIVE BILL 296A. Introduced by Arch, 14.

A BILL FOR AN ACT relating to appropriations; to appropriate funds to aid in carrying out the provisions of Legislative Bill 296, One Hundred Ninth Legislature, First Session, 2025.

ANNOUNCEMENT(S)

Speaker Arch announced the Agriculture Committee will hold its hearing on Tuesday, February 11, 2025, in Room 1524 instead of Room 2102.

UNANIMOUS CONSENT - Add Cointroducer(s)

Unanimous consent to add Senator(s) as cointroducer(s). No objections. So ordered.

Senator M. Cavanaugh name added to LB296.

ADJOURNMENT

At 12:02 p.m., on a motion by Senator M. Cavanaugh, the Legislature adjourned until 9:00 a.m., Tuesday, February 11, 2025.

Brandon Metzler
Clerk of the Legislature

