

FORTY-FIRST DAY - MARCH 11, 2025**LEGISLATIVE JOURNAL****ONE HUNDRED NINTH LEGISLATURE
FIRST SESSION****FORTY-FIRST DAY**

Legislative Chamber, Lincoln, Nebraska
Tuesday, March 11, 2025

PRAYER

The prayer was offered by Reverend Gregg Gahan, Craig-Alder Grove Parish, Craig.

PLEDGE OF ALLEGIANCE

The Pledge of Allegiance was offered by Senator DeBoer.

ROLL CALL

Pursuant to adjournment, the Legislature met at 9:00 a.m., President Kelly presiding.

The roll was called and all members were present except Senators Bostar, M. Cavanaugh, Conrad, and Spivey who were excused until they arrive.

CORRECTIONS FOR THE JOURNAL

The Journal for the fortieth day was approved.

ANNOUNCEMENT(S)

Priority designation(s) received:

Juarez - LB299
Spivey - LB440
Holdcroft - LB215

RESOLUTION(S)

Pursuant to Rule 4, Sec. 5(b), LR60 was adopted.

PRESIDENT SIGNED

While the Legislature was in session and capable of transacting business, the President signed the following: LR60.

GENERAL FILE

LEGISLATIVE BILL 293A. Title read. Considered.

Advanced to Enrollment and Review Initial with 40 ayes, 0 nays, 6 present and not voting, and 3 excused and not voting.

MOTION(S) - Confirmation Report(s)

Senator DeKay moved the adoption of the Agriculture Committee report for the confirmation of the following appointment(s) found on page 691:

State Fair Board
Dawn Caldwell

Voting in the affirmative, 38:

Andersen	DeKay	Holdcroft	Lonowski	Sanders
Armendariz	Dorn	Hughes	McKeon	Storer
Ballard	Dungan	Hunt	Meyer	Storm
Bosn	Fredrickson	Ibach	Moser	Strommen
Brandt	Guereca	Jacobson	Murman	von Gillern
Cavanaugh, J.	Hallstrom	Juarez	Prokop	Wordekemper
Clements	Hansen	Kauth	Quick	
Clouse	Hardin	Lippincott	Raybould	

Voting in the negative, 0

Present and not voting, 8:

Arch	DeBoer	McKinney	Rountree
Cavanaugh, M.	Dover	Riepe	Sorrentino

Excused and not voting, 3:

Bostar	Conrad	Spivey
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The appointment was confirmed with 38 ayes, 0 nays, 8 present and not voting, and 3 excused and not voting.

Senator Brandt moved the adoption of the Natural Resources Committee report for the confirmation of the following appointment(s) found on page 705:

Nebraska Oil and Gas Conservation Commission
Steve Mattoon

Voting in the affirmative, 36:

Andersen	Clouse	Hughes	Moser	Storm
Armendariz	DeKay	Hunt	Murman	Strommen
Ballard	Dorn	Ibach	Prokop	von Gillern
Bosn	Dungan	Jacobson	Quick	Wordekemper
Bostar	Guereca	Juarez	Raybould	
Brandt	Hallstrom	Kauth	Rountree	
Cavanaugh, J.	Hansen	Lippincott	Sanders	
Clements	Hardin	Meyer	Storer	

Voting in the negative, 0

Present and not voting, 11:

Arch	Dover	Lonowski	Riepe
Cavanaugh, M.	Fredrickson	McKeon	Sorrentino
DeBoer	Holdcroft	McKinney	

Excused and not voting, 2:

Conrad Spivey

The appointment was confirmed with 36 ayes, 0 nays, 11 present and not voting, and 2 excused and not voting.

COMMITTEE REPORT(S)

Judiciary

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.

Crime Victim's Reparations Committee:

Candice Batton
Shawn Eatherton
David Nelson

Aye: 7. Bosn, DeBoer, Hallstrom, Holdcroft, Rountree, Storer, Storm.
Nay: 0. Absent: 0. Present and not voting: 1.

(Signed) Carolyn Bosn, Chairperson

AMENDMENT(S) - Print in Journal

Senator Brandt filed the following amendment to LB169:

AM589

1.1. Strike the original sections and insert the following new

2 sections:

3 Section 1. Section 77-382, Revised Statutes Cumulative Supplement,
4 2024, is amended to read:

5 77-382 (1) The department shall prepare a tax expenditure report
6 describing (a) the basic provisions of the Nebraska tax laws, (b) the
7 actual or estimated revenue loss caused by the exemptions, deductions,
8 exclusions, deferrals, credits, and preferential rates in effect on July
9 1 of each year and allowed under Nebraska's tax structure and in the
10 property tax, (c) the actual or estimated revenue loss caused by failure
11 to impose sales and use tax on services purchased for nonbusiness use,
12 and (d) the elements which make up the tax base for state and local
13 income, including income, sales and use, property, and miscellaneous
14 taxes.

15 (2) The department shall review the major tax exemptions for which
16 state general funds are used to reduce the impact of revenue lost due to
17 a tax expenditure. The report shall indicate an estimate of the amount of
18 the reduction in revenue resulting from the operation of all tax
19 expenditures. The report shall list each tax expenditure relating to
20 sales and use tax under the following categories:

21 (a) Agriculture, which shall include a separate listing for the
22 following items: Agricultural machinery; agricultural chemicals; seeds
23 sold to commercial producers; water for irrigation and manufacturing;
24 commercial artificial insemination; mineral oil as dust suppressant;
25 animal specialty services and animal grooming services performed on
26 livestock as defined in section 54-183 grooming; oxygen for use in
27 aquaculture; animal life whose products constitute food for human
1 consumption; and grains;

2 (b) Business across state lines, which shall include a separate
3 listing for the following items: Property shipped out-of-state;
4 fabrication labor for items to be shipped out-of-state; property to be
5 transported out-of-state; property purchased in other states to be used
6 in Nebraska; aircraft delivery to an out-of-state resident or business;
7 state reciprocal agreements for industrial machinery; and property taxed
8 in another state;

9 (c) Common carrier and logistics, which shall include a separate
10 listing for the following items: Railroad rolling stock and repair parts
11 and services; common or contract carriers and repair parts and services;
12 common or contract carrier accessories; and common or contract carrier
13 safety equipment;

14 (d) Consumer goods, which shall include a separate listing for the
15 following items: Motor vehicles and motorboat trade-ins; merchandise
16 trade-ins; certain medical equipment and medicine; newspapers;
17 laundromats; telefloral deliveries; motor vehicle discounts for the
18 disabled; and political campaign fundraisers;

19 (e) Energy, which shall include a separate listing for the following
20 items: Motor fuels; energy used in industry; energy used in agriculture;
21 aviation fuel; and minerals, oil, and gas severed from real property;

22 (f) Food, which shall include a separate listing for the following
23 items: Food for home consumption; Supplemental Nutrition Assistance
24 Program; school lunches; meals sold by hospitals; meals sold by
25 institutions at a flat rate; food for the elderly, handicapped, and
26 Supplemental Security Income recipients; and meals sold by churches;

27 (g) General business, which shall include a separate listing for the
28 following items: Component and ingredient parts; manufacturing machinery;
29 containers; film rentals; molds and dies; syndicated programming;
30 intercompany sales; intercompany leases; sale of a business or farm
31 machinery; and transfer of property in a change of business ownership;

1 (h) Lodging and shelter, which shall include a separate listing for
2 the following item: Room rentals by certain institutions;

3 (i) Miscellaneous, which shall include a separate listing for the

4 following items: Cash discounts and coupons; separately stated finance
5 charges; casual sales; lease-to-purchase agreements; and separately
6 stated taxes;

7 (j) Nonprofits, governments, and exempt entities, which shall
8 include a separate listing for the following items: Purchases by
9 political subdivisions of the state; purchases by churches and nonprofit
10 colleges and medical facilities; purchasing agents for public real estate
11 construction improvements; contractor as purchasing agent for public
12 agencies; Nebraska lottery; admissions to school events; sales on Native
13 American Indian reservations; school-supporting fundraisers; fine art
14 purchases by a museum; purchases by the Nebraska State Fair Board;
15 purchases by the Nebraska Investment Finance Authority and licensees of
16 the State Racing and Gaming Commission; purchases by the United States
17 Government; public records; and sales by religious organizations;

18 (k) Recent sales tax expenditures, which shall include a separate
19 listing for each sales tax expenditure created by statute or rule and
20 regulation after July 19, 2012;

21 (l) Services purchased for nonbusiness use, which shall include a
22 separate listing for each such service, including, but not limited to,
23 the following items: Motor vehicle cleaning, maintenance, and repair
24 services; ~~cleaning and repair of clothing~~; cleaning, maintenance, and
25 repair of other tangible personal property; maintenance, painting, and
26 repair of real property; entertainment admissions; ~~hair care and hair~~
27 ~~removal~~personal-care services; lawn care, gardening, and landscaping
28 services; ~~veterinary~~pet-related services; storage and moving services;
29 household utilities; other personal services; ~~taxi, limousine, and other~~
30 ~~transportation~~services; legal services; accounting services; other
31 professional services; and other real estate services; and

1 (m) Telecommunications, which shall include a separate listing for
2 the following items: Telecommunications access charges; prepaid calling
3 arrangements; conference bridging services; and nonvoice data services.

4 (3) It is the intent of the Legislature that nothing in the Tax
5 Expenditure Reporting Act shall cause the valuation or assessment of any
6 property exempt from taxation on the basis of its use exclusively for
7 religious, educational, or charitable purposes.

8 Sec. 2. Section 77-2701.16, Revised Statutes Cumulative Supplement,
9 2024, is amended to read:

10 77-2701.16 (1) Gross receipts means the total amount of the sale or
11 lease or rental price, as the case may be, of the retail sales of
12 retailers.

13 (2) Gross receipts of every person engaged as a public utility
14 specified in this subsection, as a community antenna television service
15 operator, or as a satellite service operator or any person involved in
16 connecting and installing services defined in subdivision (2)(a), (b), or
17 (d) of this section means:

18 (a)(i) In the furnishing of telephone communication service, other
19 than mobile telecommunications service as described in section
20 77-2703.04, the gross income received from furnishing ancillary services,
21 except for conference bridging services, and intrastate
22 telecommunications services, except for value-added, nonvoice data
23 service.

24 (ii) In the furnishing of mobile telecommunications service as
25 described in section 77-2703.04, the gross income received from
26 furnishing mobile telecommunications service that originates and
27 terminates in the same state to a customer with a place of primary use in
28 Nebraska;

29 (b) In the furnishing of telegraph service, the gross income
30 received from the furnishing of intrastate telegraph services;

31 (c)(i) In the furnishing of gas, sewer, water, and electricity
1 service, other than electricity service to a customer-generator as

2 defined in section 70-2002, the gross income received from the furnishing
3 of such services upon billings or statements rendered to consumers for
4 such utility services.

5 (ii) In the furnishing of electricity service to a customer-
6 generator as defined in section 70-2002, the net energy use upon billings
7 or statements rendered to customer-generators for such electricity
8 service;

9 (d) In the furnishing of community antenna television service or
10 satellite service, the gross income received from the furnishing of such
11 community antenna television service as regulated under sections 18-2201
12 to 18-2205 or 23-383 to 23-388 or satellite service; and

13 (e) The gross income received from the provision, installation,
14 construction, servicing, or removal of property used in conjunction with
15 the furnishing, installing, or connecting of any public utility services
16 specified in subdivision (2)(a) or (b) of this section or community
17 antenna television service or satellite service specified in subdivision
18 (2)(d) of this section, except when acting as a subcontractor for a
19 public utility, this subdivision does not apply to the gross income
20 received by a contractor electing to be treated as a consumer of building
21 materials under subdivision (2) or (3) of section 77-2701.10 for any such
22 services performed on the customer's side of the utility demarcation
23 point. This subdivision also does not apply to:

24 (i) The gross income received by a political subdivision of the
25 state, an electric cooperative, or an electric membership association for
26 the lease or use of, or by a contractor for the construction of or
27 services provided on, electric generation, transmission, distribution, or
28 street lighting structures or facilities owned by a political subdivision
29 of the state, an electric cooperative, or an electric membership
30 association; or

31 (ii) The gross income received for the lease or use of towers or
1 other structures primarily used in conjunction with the furnishing of (A)
2 Internet access services, (B) agricultural global positioning system
3 locating services, or (C) over-the-air radio and television broadcasting
4 licensed by the Federal Communications Commission, including antennas and
5 studio transmitter link systems. For purposes of this subdivision, studio
6 transmitter link system means a system which serves as a conduit to
7 deliver audio from its origin in a studio to a broadcast transmitter.

8 (3) Gross receipts of every person engaged in selling, leasing, or
9 otherwise providing intellectual or entertainment property means:

10 (a) In the furnishing of computer software, the gross income
11 received, including the charges for coding, punching, or otherwise
12 producing any computer software and the charges for the tapes, disks,
13 punched cards, or other properties furnished by the seller; and

14 (b) In the furnishing of videotapes, movie film, satellite
15 programming, satellite programming service, and satellite television
16 signal descrambling or decoding devices, the gross income received from
17 the license, franchise, or other method establishing the charge.

18 (4) Gross receipts for providing a service means:

19 (a) The gross income received for building cleaning and maintenance,
20 pest control, and security;

21 (b) The gross income received for motor vehicle washing, waxing,
22 towing, and painting;

23 (c) The gross income received for computer software training;

24 (d) The gross income received for installing and applying tangible
25 personal property if the sale of the property is subject to tax. If any
26 or all of the charge for installation is free to the customer and is paid
27 by a third-party service provider to the installer, any tax due on that
28 part of the activation commission, finder's fee, installation charge, or
29 similar payment made by the third-party service provider shall be paid
30 and remitted by the third-party service provider;

- 31 (e) The gross income received for services of recreational vehicle
1 parks;
- 2 (f) The gross income received for labor for repair or maintenance
3 services performed with regard to tangible personal property the sale of
4 which would be subject to sales and use taxes, excluding motor vehicles,
5 except as otherwise provided in section 77-2704.26 or 77-2704.50;
- 6 (g) The gross income received for animal specialty services and
7 animal grooming services except for (i) veterinary services; and (ii)
8 animal specialty services or animal grooming services performed on
9 livestock as defined in section 54-183; and (iii) animal grooming
10 performed by a licensed veterinarian or a licensed veterinary technician
11 in conjunction with medical treatment; and
- 12 (h) The gross income received for detective services;
- 13 (i) The gross income received for providing chartered flights;
- 14 (j) The gross income received for the cleaning of clothing,
15 excluding any amounts exempt pursuant to section 77-2704.14;
- 16 (k) The gross income received for dating services;
- 17 (l) The gross income received for interior design and decorating
18 services;
- 19 (m) The gross income received for lobbying services;
- 20 (n) The gross income received for local passenger transportation by
21 chartered road vehicles, including limousines and similar luxury
22 vehicles;
- 23 (o) The gross income received for marketing and telemarketing
24 services;
- 25 (p) The gross income received for massage services, except for any
26 such services that are part of a course of medical treatment or are
27 provided by or under the care or supervision of a licensed massage
28 therapist and in a licensed massage therapy establishment or other
29 location specifically permitted in the Massage Therapy Practice Act;
- 30 (q) The gross income received for nail care services;
- 31 (r) The gross income received for personal instruction services for
1 dance, golf, or tennis;
- 2 (s) The gross income received for sightseeing services by ground
3 vehicles;
- 4 (t) The gross income received for skin care services, except for any
5 such services that are part of a course of medical treatment and are
6 provided by or under the care or supervision of a licensed health care
7 practitioner or in a licensed health care facility;
- 8 (u) The gross income received for swimming pool cleaning and
9 maintenance services;
- 10 (v) The gross income received for tattoo and body modification
11 services, except for any such services that are part of a course of
12 medical treatment and are provided by or under the care or supervision of
13 a licensed health care practitioner or in a licensed health care
14 facility;
- 15 (w) The gross income received for telefloral delivery services,
16 defined as amounts received by florists in this state who make deliveries
17 in this state pursuant to instructions received from florists in other
18 states;
- 19 (x) The gross income received for travel agency services; and
- 20 (y) The gross income received for weight loss services, except for
21 any such services that are part of a course of medical treatment and are
22 provided by or under the care or supervision of a licensed health care
23 practitioner or in a licensed health care facility.
- 24 (5) Gross receipts includes the sale of admissions. When an
25 admission to an activity or a membership constituting an admission is
26 combined with the solicitation of a contribution, the portion or the
27 amount charged representing the fair market price of the admission shall
28 be considered a retail sale subject to the tax imposed by section

29 77-2703. The organization conducting the activity shall determine the
 30 amount properly attributable to the purchase of the privilege, benefit,
 31 or other consideration in advance, and such amount shall be clearly
 1 indicated on any ticket, receipt, or other evidence issued in connection
 2 with the payment.

3 (6) Gross receipts includes the sale of live plants incorporated
 4 into real estate except when such incorporation is incidental to the
 5 transfer of an improvement upon real estate or the real estate.

6 (7) Gross receipts includes the sale of any building materials
 7 annexed to real estate by a person electing to be taxed as a retailer
 8 pursuant to subdivision (1) of section 77-2701.10.

9 (8) Gross receipts includes the sale of and recharge of prepaid
 10 calling service and prepaid wireless calling service.

11 (9) Gross receipts includes the retail sale of digital audio works,
 12 digital audiovisual works, digital codes, and digital books delivered
 13 electronically if the products are taxable when delivered on tangible
 14 storage media. A sale includes the transfer of a permanent right of use,
 15 the transfer of a right of use that terminates on some condition, and the
 16 transfer of a right of use conditioned upon the receipt of continued
 17 payments.

18 (10) Gross receipts includes any receipts from sales of tangible
 19 personal property made over a multivendor marketplace platform that acts
 20 as the intermediary by facilitating sales between a seller and the
 21 purchaser and that, either directly or indirectly through agreements or
 22 arrangements with third parties, collects payment from the purchaser and
 23 transmits payment to the seller.

24 (11) Gross receipts does not include:

25 (a) The amount of any rebate granted by a motor vehicle or motorboat
 26 manufacturer or dealer at the time of sale of the motor vehicle or
 27 motorboat, which rebate functions as a discount from the sales price of
 28 the motor vehicle or motorboat; or

29 (b) The price of property or services returned or rejected by
 30 customers when the full sales price is refunded either in cash or credit.

31 Sec. 3. Section 77-2704.53, Reissue Revised Statutes of Nebraska, is
 1 amended to read:

2 77-2704.53 Sales and use taxes shall not be imposed on the gross
 3 receipts from the sale, lease, or rental of and the storage, use, or
 4 other consumption in this state from the sale or rental of ~~videotape and~~
 5 ~~film rentals~~, satellite programming, and satellite programming service
 6 when the sales tax or the admission tax is charged under the Nebraska
 7 Revenue Act of 1967 and except as provided in section 77-2704.39.

8 Sec. 4. Section 77-2704.67, Reissue Revised Statutes of Nebraska, is
 9 amended to read:

10 77-2704.67 Sales and use taxes shall not be imposed on the gross
 11 receipts from the sale, lease, or rental of and the storage, use, or
 12 other consumption in this state of any sale of a membership in or ~~an~~
 13 ~~admission to or~~ any purchase by a nationally accredited zoo or aquarium
 14 operated by a public agency or nonprofit corporation primarily for
 15 educational, scientific, or tourism purposes.

16 Sec. 5. This act becomes operative on October 1, 2025.

17 Sec. 6. Original sections 77-2704.53 and 77-2704.67, Reissue
 18 Revised Statutes of Nebraska, and sections 77-382 and 77-2701.16, Revised
 19 Statutes Cumulative Supplement, 2024, are repealed.

Senator M. Cavanaugh filed the following amendment to LB14:

AM483

1 1. Strike original sections 3 to 5 and insert the following new
 2 sections:

3 Sec. 3. For purposes of the Hunger-Free Schools Act:

4 (1) Reduced-price breakfast means a breakfast served by a school

5 district participating in the school breakfast program under the Child
6 Nutrition Act of 1966, 42 U.S.C. 1771 et seq., as such act existed on
7 January 1, 2025, to a student eligible for such program; and
8 (2) Reduced-price lunch means a lunch served by a school district
9 participating in the national school lunch program under the Richard B.
10 Russell National School Lunch Act, 42 U.S.C. 1751 et seq., as such act
11 existed on January 1, 2025, to a student eligible for such program.
12 Sec. 4. Except as provided in section 5 of this act, a public
13 school participating in the national school lunch program or the school
14 breakfast program shall provide to each student who is eligible, a
15 reduced-price breakfast or reduced-price lunch at no cost to the student.
16 The State Department of Education shall reimburse each school district
17 the amount that the school district would otherwise have charged for each
18 meal provided at no cost to the student for each student who is eligible
19 for a reduced-price breakfast or reduced-price lunch.
20 Sec. 5. The Hunger-Free Schools Act does not apply to any school
21 receiving reimbursement under 42 U.S.C. 1759a, as such section existed on
22 January 1, 2025.
23 2. On page 5, line 19, after "to" insert "the State Department of
24 Education to".

BILL ON FIRST READING

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

LEGISLATIVE BILL 527A. Introduced by Jacobson, 42.

A BILL FOR AN ACT relating to appropriations; to appropriate funds to aid in carrying out the provisions of Legislative Bill 527, One Hundred Ninth Legislature, First Session, 2025; and to declare an emergency.

SELECT FILE

LEGISLATIVE BILL 22. Senator Dungan offered [AM258](#), found on page 500.

The Dungan amendment was adopted with 44 ayes, 0 nays, 3 present and not voting, and 2 excused and not voting.

Senator Raybould offered [AM348](#), found on page 586.

The Raybould amendment was adopted with 38 ayes, 0 nays, 10 present and not voting, and 1 excused and not voting.

Advanced to Enrollment and Review for Engrossment.

LEGISLATIVE BILL 297. Advanced to Enrollment and Review for Engrossment.

LEGISLATIVE BILL 34. [ER16](#), found on page 592, was offered.

ER16 was adopted.

Senator Hunt requested a machine vote on the advancement of the bill.

Senator Hunt moved for a call of the house. The motion prevailed with 30 ayes, 0 nays, and 19 not voting.

Advanced to Enrollment and Review for Engrossment with 27 ayes, 18 nays, and 4 present and not voting.

The Chair declared the call raised.

COMMITTEE REPORT(S)
Banking, Commerce and Insurance

LEGISLATIVE BILL 278. Placed on General File.

(Signed) Mike Jacobson, Chairperson
Business and Labor

LEGISLATIVE BILL 415. Placed on General File with amendment.
[AM545](#) is available in the Bill Room.

(Signed) Kathleen Kauth, Chairperson

MOTION(S) - Print in Journal

Senator J. Cavanaugh filed the following motions to [LB316](#):
[MO62](#)
Indefinitely postpone pursuant to Rule 6, Sec. 3(f).

[MO63](#)
Bracket until June 9, 2025.

[MO64](#)
Recommit to the Judiciary Committee.

ANNOUNCEMENT(S)

Priority designation(s) received:

Storm - LB316

SELECT FILE

LEGISLATIVE BILL 302. [ER18](#), found on page 592, was offered.

ER18 was adopted.

Senator Clements requested a record vote on the advancement of the bill.

Senator Murman moved for a call of the house. The motion prevailed with 29 ayes, 4 nays, and 16 not voting.

Voting in the affirmative, 27:

Armendariz	Dungan	Kauth	Murman	Storm
Brandt	Hansen	Lippincott	Raybould	Strommen
Cavanaugh, J.	Hughes	Lonowski	Rountree	Wordekemper
Clouse	Ibach	McKeon	Sanders	
Conrad	Jacobson	Meyer	Spivey	
DeKay	Juarez	Moser	Storer	

Voting in the negative, 15:

Andersen	Clements	Hallstrom	Prokop
Arch	Dorn	Holdcroft	Sorrentino
Bosn	Dover	Hunt	von Gillern
Cavanaugh, M.	Guereca	McKinney	

Present and not voting, 7:

Ballard	Fredrickson	Riepe
Bostar	Hardin	
DeBoer	Quick	

Excused and not voting, 0

Advanced to Enrollment and Review for Engrossment with 27 ayes, 15 nays, 7 present and not voting.

The Chair declared the call raised.

LEGISLATIVE BILL 123. Senator Sanders offered [AM407](#), found on page 601.

The Sanders amendment was adopted with 29 ayes, 0 nays, and 20 present and not voting.

Advanced to Enrollment and Review for Engrossment.

LEGISLATIVE BILL 373. Advanced to Enrollment and Review for Engrossment.

LEGISLATIVE BILL 294. Advanced to Enrollment and Review for Engrossment.

LEGISLATIVE BILL 143. [ER19](#), found on page 653, was offered.

ER19 was adopted.

Advanced to Enrollment and Review for Engrossment.

LEGISLATIVE BILL 195. Advanced to Enrollment and Review for Engrossment.

LEGISLATIVE BILL 341. Advanced to Enrollment and Review for Engrossment.

LEGISLATIVE BILL 7. [ER22](#), found on page 658, was offered.

ER22 was adopted.

Advanced to Enrollment and Review for Engrossment.

LEGISLATIVE BILL 372. [ER20](#), found on page 658, was offered.

ER20 was adopted.

Advanced to Enrollment and Review for Engrossment.

LEGISLATIVE BILL 312. Senator Riepe offered the following amendment:

[AM591](#)

- 1 1. On page 2, line 9, strike "or" and show as stricken; after line 9
- 2 insert the following new subdivision:
- 3 "~~(d) Dietitian nutritionist program; or~~"; in line 10 strike "~~(d)~~"
- 4 and insert "(e)"; after line 26 insert the following new subdivision:
- 5 "~~(x) A dietitian nutritionist licensed under section 38-1813;~~" in
- 6 line 27 strike "~~(x)~~" and insert "(xi)"; and in line 28 strike "~~(xi)~~" and
- 7 insert "(xii)".
- 8 2. On page 3, line 26, after the third comma insert "dietitian
- 9 nutritionists".
- 10 3. On page 5, line 2, after the underscored comma insert "dietitian
- 11 nutritionist practice"; and in line 25 after the underscored comma
- 12 insert "dietitian nutritionist".
- 13 4. On page 6, line 6, after the second comma insert "dietitian
- 14 nutritionists".

The Riepe amendment was adopted with 38 ayes, 0 nays, and 11 present and not voting.

Advanced to Enrollment and Review for Engrossment.

LEGISLATIVE BILL 179. Senator Juarez offered the following amendment:

[AM592](#)

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

2 sections:

3 Section 1. Section 16-1005, Reissue Revised Statutes of Nebraska, is
4 amended to read:

5 16-1005 ~~(1)(a)(i) Prior to October 1, 2025(1) Until October 1, 2013,~~
6 ~~each police officer shall contribute to the retirement system a sum equal~~
7 ~~to six percent of his or her salary. Beginning October 1, 2013, until~~
8 ~~October 1, 2015, each police officer shall contribute to the retirement~~
9 ~~system a sum equal to six and one-half percent of his or her salary.~~
10 Beginning October 1, 2015, each police officer shall contribute to the
11 retirement system a sum equal to seven percent of his or her salary.
12 (ii) Beginning October 1, 2025, each police officer shall contribute
13 to the retirement system a sum equal to nine percent of his or her
14 salary.

15 (b) Such payment under subdivision (a) of this subsection shall be
16 made by regular payroll deductions from the police officer's periodic
17 salary and shall be credited to his or her employee account on a monthly
18 basis.

19 (c) Each such account shall also be credited with regular interest.

20 (2) Each city of the first class shall pick up the police officers'
21 contributions required by subsection (1) of this section, and the
22 contributions so picked up shall be treated as employer contributions in
23 determining federal tax treatment under the Internal Revenue Code, except
24 that the city shall continue to withhold federal income taxes based upon
25 these contributions until the Internal Revenue Service or the federal
26 courts rule that, pursuant to section 414(h) of the Internal Revenue
27 Code, these contributions shall not be included as gross income of the
1 employee until such time as they are distributed from the retirement
2 system. The city shall pay these employee contributions from the same
3 source of funds which is used in paying earnings to the employee. The
4 city shall pick up these contributions by a salary deduction either
5 through a reduction in the cash salary of the employee or a combination
6 of a reduction in salary and offset against a future salary increase. A
7 police officer shall not be given an option to choose to receive the
8 amount of the required contribution in lieu of having such contribution
9 paid directly to the retirement system.

10 (3) Each police officer shall be entitled to make voluntary cash
11 contributions to the retirement system in an amount not to exceed the
12 contribution limitations established by the Internal Revenue Code.
13 Voluntary contributions shall be credited to the police officer's
14 employee account and shall thereafter be credited with regular interest.
15 A police officer's voluntary contribution shall become a part of the
16 Police Officers Retirement System Fund and shall be held, administered,
17 invested, and distributed in the same manner as any other employee
18 contribution to the retirement system.

19 Sec. 2. Section 16-1027, Reissue Revised Statutes of Nebraska, is
20 amended to read:

21 16-1027 (1) At any time before the retirement date, the retiring
22 firefighter may elect to receive his or her pension benefit at retirement
23 either in the form of a straight life annuity or any optional form of
24 annuity benefit established by the retirement committee and provided
25 under a purchased annuity contract. Such optional annuity benefit shall
26 be specified in the funding medium for the retirement system and shall
27 include a straight life annuity with a guarantee of at least sixty
28 monthly payments or an annuity payable for the life of the retiring
29 firefighter and, after the death of the retiree, monthly payments, as
30 elected by the retiring firefighter, of one hundred percent, seventy-five
31 percent, or fifty percent of the amount of annuity payable to the
1 retiring firefighter during his or her life, to the beneficiary selected
2 by the retiring firefighter at the time of the original application for
3 an annuity. For any firefighter whose retirement date is on or after

4 January 1, 1997, the optional benefit forms for the retirement system
5 shall include permitting such firefighter, upon retirement, to receive a
6 payment of his or her retirement value in the form of a single lump-sum
7 payment or in the form of one or more partial payments of such retirement
8 value in an amount and frequency elected by the firefighter a single lump-
9 sum payment of the firefighter's retirement value. For firefighters whose
10 retirement date is prior to January 1, 1997, a single lump-sum payment
11 shall be available only if the city has adopted such distribution option
12 in the funding medium established for the retirement system. The retiring
13 firefighter may further elect to defer the date of the first payment or
14 lump-sum distribution to the first day of any specified month prior to
15 age seventy. In the event the retiring firefighter elects to receive his
16 or her pension benefit in the form of an annuity, the amount of such
17 annuity benefit shall be the amount provided by the annuity contract
18 purchased or otherwise provided by the firefighter's retirement value as
19 of the date of the first payment. Any such annuity contract purchased by
20 the retirement system may be distributed to the retiring firefighter.
21 Upon the payment of a lump sum or the distribution of a paid-up annuity
22 contract, all obligations of the retirement system to pay retirement
23 benefits to the firefighter and his or her beneficiaries shall terminate,
24 without exception.

25 (2) For all firefighters employed on January 1, 1984, the amount of
26 the pension benefit at the retirement date shall not be less than the
27 following amounts:

28 (a) If retirement from the city occurs following age fifty-five with
29 twenty-one years of service with the city, fifty percent of regular pay;
30 (b) If retirement from the city occurs following age fifty but
31 before age fifty-five with at least twenty-one years of service with the
1 city, such firefighter shall receive the actuarial equivalent of the
2 benefit which would otherwise be provided at age fifty-five;
3 (c) If retirement from the city occurs on or after age fifty-five
4 with less than twenty-one years of service with the city, such
5 firefighter shall receive a pension of at least fifty percent of the
6 salary he or she was receiving at the time of retirement multiplied by
7 the ratio of the years of service to twenty-one;
8 (d) For terminations of employment from the city on or after
9 September 9, 1993, if such termination of employment as a firefighter
10 occurs before age fifty-five but after completion of twenty-one years of
11 service with the city, such firefighter shall receive upon the attainment
12 of age fifty-five a pension benefit of fifty percent of regular pay;
13 (e) Unless an optional annuity benefit is selected by the retired
14 firefighter, at the death of any such retired firefighter the same rate
15 of pension as is provided for in this section shall be paid to the
16 surviving spouse of such deceased firefighter during such time as the
17 surviving spouse remains unmarried and, in case there is no surviving
18 spouse, then the minor children, if any, of such deceased firefighter
19 shall equally share such pension benefit during their minority, except
20 that as soon as a child of such deceased firefighter ceases to be a
21 minor, such pension as to such child shall cease; or
22 (f) In the event a retired firefighter or his or her surviving
23 beneficiaries die before the aggregate amount of pension payments
24 received by the firefighter and his or her survivor beneficiaries, if
25 any, equals the total amount in the firefighter's employee account, at
26 the time of the first benefit payment the difference between the total
27 amount in the employee's account and the aggregate amount of pension
28 payments received by the retired firefighter and his or her surviving
29 beneficiaries, if any, shall be paid in a single sum to the firefighter's
30 estate.

31 A firefighter entitled to a minimum pension benefit under this
1 subsection may elect to receive such pension benefit in any form

2 permitted by subsection (1) of this section, including a single lump-sum
 3 payment, if the firefighter retires on or after January 1, 1997, or if
 4 the city has adopted a lump-sum distribution option for firefighters
 5 retiring before January 1, 1997, in the funding medium for the retirement
 6 system. If the minimum pension benefit is paid in the form of an optional
 7 annuity benefit or a single lump-sum payment, such benefit or payment
 8 shall be the actuarial equivalent of the annuity that would otherwise be
 9 paid to the firefighter pursuant to this subsection.

10 If the firefighter chooses the single lump-sum payment option, the
 11 firefighter may request that the actuarial equivalent be equal to the
 12 average of the cost of two annuity contracts based on products available
 13 for purchase in Nebraska, if the difference between the cost of the two
 14 annuity contracts does not exceed five percent. Of the two annuity
 15 contracts used for comparison, one shall be chosen by the firefighter and
 16 one shall be chosen by the city. If the difference between the two
 17 annuity contracts exceeds five percent, the retirement committee shall
 18 review the costs of the two annuity contracts and make a recommendation
 19 to the city council as to the amount of the lump-sum payment to be made
 20 to the firefighter. The city council shall, after a hearing, determine
 21 the amount of the single lump-sum payment due the firefighter. The
 22 annuity contracts used for comparison shall all use the same type of sex-
 23 neutral basis benefit calculation.

24 (3) If the retirement value of a firefighter entitled to a minimum
 25 pension benefit under subsection (2) of this section is not sufficient at
 26 the time of the first payment to purchase or provide the required pension
 27 benefit, the city shall utilize such funds as may be necessary from the
 28 unallocated employer account of the retirement system to purchase or
 29 provide for the required pension benefit.

30 (4) Any retiring firefighter whose pension benefit is less than
 31 twenty-five dollars per month on the straight life annuity option shall
 1 be paid a lump-sum settlement equal to the retirement value in lieu of
 2 annuity and shall not be entitled to elect to receive annuity benefits.

3 Sec. 3. Sections 2 and 4 of this act become operative on October 1,
 4 2025. The other sections of this act become operative on their effective
 5 date.

6 Sec. 4. Original section 16-1027, Reissue Revised Statutes of
 7 Nebraska, is repealed.

8 Sec. 5. Original section 16-1005, Reissue Revised Statutes of
 9 Nebraska, is repealed.

The Juarez amendment was adopted with 30 ayes, 0 nays, and 19 present
 and not voting.

Advanced to Enrollment and Review for Engrossment.

LEGISLATIVE BILL 501. Advanced to Enrollment and Review for
 Engrossment.

LEGISLATIVE BILL 592. Advanced to Enrollment and Review for
 Engrossment.

COMMITTEE REPORT(S)
 Enrollment and Review

LEGISLATIVE BILL 168. Placed on Select File.

LEGISLATIVE BILL 325. Placed on Select File with amendment.

[ER25](#)

- 1 1. On page 3, line 2, strike "(a)" and insert "(A)"; and in line 4
 2 strike "(b)" and insert "(B)".
 3 2. On page 4, line 12, after "association" insert an underscored
 4 comma.

LEGISLATIVE BILL 13. Placed on Select File.

LEGISLATIVE BILL 504A. Placed on Select File.

LEGISLATIVE BILL 248. Placed on Select File.

LEGISLATIVE BILL 105. Placed on Select File.

LEGISLATIVE BILL 266. Placed on Select File.

(Signed) Dunixi Guereca, Chairperson

Government, Military and Veterans Affairs

LEGISLATIVE BILL 3. Placed on General File.

LEGISLATIVE BILL 193. Placed on General File.

LEGISLATIVE RESOLUTION 18CA. Placed on General File.

LEGISLATIVE RESOLUTION 24CA. Placed on General File.

LEGISLATIVE BILL 414. Placed on General File with amendment.

[AM565](#)

- 1 1. Strike the original sections and insert the following new
 2 sections:
 3 Section 1. (1) The suicide mortality review team is established in
 4 the Department of Veterans' Affairs.
 5 (2) For purposes of sections 1 to 6 of this act:
 6 (a) Department means the Department of Veterans' Affairs;
 7 (b) Director means the Director of the Department of Veterans'
 8 Affairs or the director's designee; and
 9 (c) Review team means the suicide mortality review team established
 10 in subsection (1) of this section.
 11 Sec. 2. (1) The suicide mortality review team shall consist of the
 12 following members: (a) The director; (b) a representative of the Nebraska
 13 Violent Death Reporting System; (c) a representative of Nebraska Local
 14 Outreach to Suicide Loss Survivors; (d) a representative of Division of
 15 Behavioral Health of the Department of Health and Human Services.
 16 (2) The director shall appoint the following individuals to be
 17 additional members of the suicide mortality review team: (a) An education
 18 administrator; (b) a hospital representative; (c) an emergency medical
 19 services representative; (d) a member of law enforcement; (e) a mental
 20 health professional or a licensed clinical social worker; (f) a veteran
 21 representative; and (g) additional members as needed.
 22 (3) The department shall provide professional and administrative
 23 support to the review team.
 24 Sec. 3. The suicide mortality review team shall:
 25 (1) Develop a suicide mortalities data collection system;
 26 (2) Conduct an annual analysis of the incidences and causes of
 27 suicides in this state during the preceding fiscal year;
 1 (3) Develop protocols for suicide investigations, including
 2 protocols for law enforcement agencies, prosecutors, medical examiners,
 3 health care facilities, and social service agencies;
 4 (4) Study the adequacy of statutes, ordinances, rules, training, and
 5 services to determine the changes required to decrease the incidence of

6 preventable suicides and, as appropriate, take steps to implement these
7 changes;
8 (5) Educate the public regarding the incidences and causes of
9 suicide and the public's role in preventing these deaths; and
10 (6) Designate a member of the suicide mortality review team to serve
11 as chairperson.
12 Sec. 4. The review team shall establish a cooperative agreement
13 with the Nebraska Violent Death Reporting System to allow for the sharing
14 and storing of all information relevant to the review team's review
15 process, including, but not limited to, data collection and reporting
16 within the Nebraska Violent Death Reporting System.
17 Sec. 5. (1) Upon request by the director, a county attorney or the
18 Attorney General may issue a subpoena to compel the production of any
19 records or information specified in this section. Any subpoenaed
20 information shall be entered into the Nebraska Violent Death Reporting
21 System and provided to the review team using an aggregate narrative only.
22 Such sources include, but are not limited to, (a) death investigation
23 reports from a coroner, (b) forensic autopsy reports, (c) subject to
24 subsection (3) of this section, law enforcement reports, including
25 probation and corrections reports, (d) medical records and discharge
26 notes, including hospital, primary care, outpatient, and specialist
27 records, (e) mental health therapy notes, (f) substance use or treatment
28 reports, (g) school records, (h) emergency medical services data, (i)
29 prescription drug monitoring program data, (j) toxicology findings, (k)
30 interviews with next of kin when available and willing to participate,
31 and (l) employment records.
1 (2) A review team shall have access to information and records
2 relating to a suicide under review by the review team. Within five
3 business days of a review team's request, it shall be provided with
4 access to the information requested.
5 (3) A law enforcement agency, with the approval of the prosecuting
6 attorney, may withhold from a review team investigative records that may
7 interfere with a pending criminal investigation or prosecution.
8 (4) All information and records acquired by a review team are
9 confidential and are not subject to subpoena, discovery, or introduction
10 into evidence in any civil or criminal proceeding, except that
11 information, documents, and records that are otherwise available from
12 other sources are not immune from subpoena, discovery, or introduction
13 into evidence through those sources solely because they were presented
14 to, or reviewed by, a review team.
15 (5) Members of a review team, individuals attending a review team
16 meeting, and individuals who present information to a review team shall
17 not be questioned in any civil or criminal proceeding regarding
18 information presented in a meeting or opinions formed as a result of a
19 meeting. This subsection does not prevent an individual from testifying
20 to information that is obtained independently of a review conducted by a
21 review team or that is public information.
22 (6) A member of a review team may contact, interview, or request
23 information from a family member of an individual who died by suicide.
24 The review team shall approve any contact, interview, or request before
25 the review team member contacts, interviews, or requests information from
26 such family member.
27 Sec. 6. (1)(a) No later than April 1, 2026, and each April 1
28 thereafter, the review team shall prepare and submit electronically to
29 the Clerk of the Legislature, the Department of Health and Human
30 Services, and other nonprofit organizations, a report that summarizes the
31 following information for each individual who died by suicide reviewed by
1 the review team in the previous calendar year: (i) Cause of death; (ii)
2 factors contributing to the death; (iii) age; (iv) sex; (v) race; (vi)
3 geographic location at the time of death; and (vii) date of death.

4 (b) The report shall also include the number of suicide deaths that
 5 were not reviewed in the previous calendar year.
 6 (2) The report may include recommendations for actions that may
 7 prevent additional suicide deaths and any other information, as
 8 determined by the review team.

LEGISLATIVE BILL 696. Placed on General File with amendment.

[AM499](#)

1 1. On page 4, lines 14 and 16, strike "board" and insert "State
 2 Board of Landscape Architects"; in line 27 strike "successor"; in line 28
 3 reinstate the stricken matter; and in line 29 strike "successor" and
 4 insert "equivalent as determined by the State Board of Landscape
 5 Architects".

(Signed) Rita Sanders, Chairperson

NOTICE OF COMMITTEE HEARING(S)

Education

Room 1525 1:30 PM

Tuesday, March 18, 2025

LB605 (cancel)

(Signed) Dave Murman, Chairperson

MOTION(S) - Print in Journal

Senator Raybould filed the following motion to [LB605](#):

[MO65](#)

Withdraw LB605.

GENERAL FILE

LEGISLATIVE BILL 390. Title read. Considered.

Committee [AM97](#), found on page 486, was offered.

Senator Murman withdrew [FA20](#), found on page 487, to the committee amendment.

The committee amendment was adopted with 26 ayes, 0 nays, and 23 present and not voting.

SPEAKER ARCH PRESIDING

PRESIDENT KELLY PRESIDING

Senator M. Cavanaugh offered the following amendment:

[FA30](#)

After "school" on line 10, strike "district"

Senator M. Cavanaugh requested a roll call vote on her amendment.

Voting in the affirmative, 12:

Cavanaugh, J.	DeBoer	Hunt	Lonowski
Cavanaugh, M.	Fredrickson	Juarez	McKeon
Clouse	Guereca	Lippincott	Rountree

Voting in the negative, 18:

Andersen	Hardin	Kauth	Sorrentino	von Gillern
Clements	Holdcroft	Meyer	Storer	Wordekemper
Conrad	Ibach	Moser	Storm	
Dorn	Jacobson	Murman	Strommen	

Present and not voting, 7:

Arch	Brandt	Riepe
Ballard	Hallstrom	
Bosn	Quick	

Absent and not voting, 9:

Armendariz	DeKay	Dungan	Hughes	Spivey
Bostar	Dover	Hansen	Raybould	

Excused and not voting, 3:

McKinney	Prokop	Sanders
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The M. Cavanaugh amendment lost with 12 ayes, 18 nays, 7 present and not voting, 9 absent and not voting, and 3 excused and not voting.

Advanced to Enrollment and Review Initial with 25 ayes, 2 nays, 19 present and not voting, and 3 excused and not voting.

COMMITTEE REPORT(S)

Judiciary

LEGISLATIVE BILL 385. Placed on General File.

LEGISLATIVE BILL 388. Placed on General File.

LEGISLATIVE BILL 453. Placed on General File.

LEGISLATIVE BILL 499. Placed on General File with amendment.

[AM438](#)

1 1. On page 2, lines 19 and 25, after "28-319" insert ", 28-319.01".

(Signed) Carolyn Bosn, Chairperson

Revenue

LEGISLATIVE BILL 305. Placed on General File.

LEGISLATIVE BILL 628. Placed on General File.

LEGISLATIVE BILL 391. Placed on General File with amendment.

[AM187](#) is available in the Bill Room.

LEGISLATIVE BILL 401. Placed on General File with amendment.

[AM284](#)

1 1. Strike original sections 1, 2, 6, and 7.

2 2. Renumber the remaining sections and correct the repealer

3 accordingly.

(Signed) R. Brad von Gillern, Chairperson

Health and Human Services

LEGISLATIVE BILL 119. Placed on General File.

LEGISLATIVE BILL 217. Placed on General File.

(Signed) Brian Hardin, Chairperson

AMENDMENT(S) - Print in Journal

Senator Hallstrom filed the following amendment to [LB230](#):

[AM597](#)

(Amendments to AM381)

1 1. Insert the following new sections:

2 Sec. 16. Section 77-5601, Revised Statutes Cumulative Supplement,

3 2024, is amended to read:

4 77-5601 (1) From August 1, 2004, through October 31, 2004, there
5 shall be conducted a tax amnesty program with regard to taxes due and
6 owing that have not been reported to the Department of Revenue. Any
7 person applying for tax amnesty shall pay all unreported taxes that were
8 due on or before April 1, 2004. Any person that applies for tax amnesty
9 and is accepted by the Tax Commissioner shall have any penalties and
10 interest waived on unreported and delinquent taxes notwithstanding any
11 other provisions of law to the contrary.

12 (2) To be eligible for the tax amnesty provided by this section, the
13 person shall apply for amnesty within the amnesty period, file a return
14 for each taxable period for which the amnesty is requested by December
15 31, 2004, if no return has been filed, and pay in full all taxes for
16 which amnesty is sought with the return or within thirty days after the
17 application if a return was filed prior to the amnesty period. Tax
18 amnesty shall not be available for any person that is under civil or
19 criminal audit, investigation, or prosecution for unreported or
20 delinquent taxes by this state or the United States Government on or
21 before April 16, 2004.

22 (3) The department shall not seek civil or criminal prosecution
23 against any person for any taxable period for which amnesty has been
24 granted. The Tax Commissioner shall develop forms for applying for the
25 tax amnesty program, develop procedures for qualification for tax
26 amnesty, and conduct a public awareness campaign publicizing the program.

1 (4) If a person elects to participate in the amnesty program, the

2 election shall constitute an express and irrevocable relinquishment of
3 all administrative and judicial rights to challenge the imposition of the
4 tax or its amount. Nothing in this section shall prohibit the department
5 from adjusting a return as a result of any state or federal audit.

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

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

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

28 (d) Ten percent of all proceeds received during each calendar year
29 due to the contracts entered into pursuant to section 77-367 shall be
30 deposited in the Department of Revenue Enforcement Fund for purposes of
31 identifying nonfilers of returns, underreporters, nonpayers of taxes, and
1 improper or fraudulent payments.

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

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

18 (7) The Department of Revenue Enforcement Fund is created. Transfers
19 may be made from the Department of Revenue Enforcement Fund to the
20 General Fund at the direction of the Legislature. The Department of
21 Revenue Enforcement Fund may receive transfers from the Civic and
22 Community Center Financing Fund at the direction of the Legislature for
23 the purpose of administering the Sports Arena Facility Financing
24 Assistance Act. The Department of Revenue Enforcement Fund shall include
25 any money credited to the fund (a) under section 77-2703, and such money
26 shall be used by the Department of Revenue to defray the costs incurred
27 to implement Laws 2019, LB237, (b) under the Mechanical Amusement Device
28 Tax Act, and such money shall be used by the department to defray the
29 costs incurred to implement and enforce Laws 2019, LB538, and any rules
30 and regulations adopted and promulgated to carry out Laws 2019, LB538,

31 (c) under section 77-2906, and such money shall be used by the Department
 1 of Revenue to defray the costs incurred to implement Laws 2020, LB310,
 2 (d) under the Kratom Consumer Protection Act, and such money shall be
 3 used by the Department of Revenue to defray the costs incurred to
 4 administer the act, and (c)(d) under section 77-3,124. Any money in the
 5 Department of Revenue Enforcement Fund available for investment shall be
 6 invested by the state investment officer pursuant to the Nebraska Capital
 7 Expansion Act and the Nebraska State Funds Investment Act. Beginning
 8 October 1, 2024, any investment earnings from investment of money in the
 9 fund shall be credited to the General Fund.
 10 (8) For purposes of this section, taxes mean any taxes collected by
 11 the department, including, but not limited to state and local sales and
 12 use taxes, individual and corporate income taxes, financial institutions
 13 deposit taxes, motor vehicle fuel, diesel fuel, and compressed fuel
 14 taxes, cigarette taxes, transfer taxes, and charitable gaming taxes.
 15 Sec. 18. Original section 77-5601, Revised Statutes Cumulative
 16 Supplement, 2024, is repealed.
 17 2. On page 5, line 1, strike the second occurrence of "and"; and in
 18 line 5 after the period insert "The department shall remit such fees to
 19 the State Treasurer for credit to the Department of Revenue Enforcement
 20 Fund; and".
 21 3. Renumber the remaining sections accordingly.

NOTICE OF COMMITTEE HEARING(S)

Revenue
 Room 1524 1:30 PM

Wednesday, March 19, 2025
 LB650 (reschedule)
 LB707
 LB510
 LB157

Note: LB707 and LB510 will be a combined hearing.

Room 1524 1:30 PM

Thursday, March 20, 2025
 LB484
 LB330
 LB234
 LB683

(Signed) R. Brad von Gillern, Chairperson

ANNOUNCEMENT(S)

Priority designation(s) received:

State-Tribal Relations - LB78
 Business and Labor - LB415

VISITOR(S)

Visitors to the Chamber were Nitya Haridas, Lincoln; students from Superior Elementary, Superior; former Senator Tom Brewer; AmeriCorps members with International Council for Refugees and Immigrants, Omaha; students and teachers from College of St. Mary; Cole Porter, Katie Porter and Ruth Ecker, Papillion; members of Seward County Rising Stars; students from Arbor View Elementary, Elkhorn; Sarpy County Leadership group; members from the Fremont Area Chamber of Commerce; students from Jefferson Elementary, Norfolk.

The Doctor of the Day was Dr. Patrick Hotovy, York.

ADJOURNMENT

At 12:06 p.m., on a motion by Senator Meyer, the Legislature adjourned until 9:00 a.m., Wednesday, March 12, 2025.

Brandon Metzler
Clerk of the Legislature

