

TWENTY-SIXTH DAY - FEBRUARY 12, 2026

LEGISLATIVE JOURNAL

**ONE HUNDRED NINTH LEGISLATURE
SECOND SESSION**

TWENTY-SIXTH DAY

Legislative Chamber, Lincoln, Nebraska
Thursday, February 12, 2026

PRAYER

The prayer was offered by Father Brian Connor, St. Mary's Church and Aquinas High School, David City.

PRESENTATION OF COLORS

In recognition of the 217th anniversary of the birth of Abraham Lincoln, born February 12, 1809, the Colors are being posted by the Nebraska Department of the Sons of Union Veterans of the Civil War.

PLEDGE OF ALLEGIANCE

The Pledge of Allegiance was offered by Senator Hardin.

ROLL CALL

Pursuant to adjournment, the Legislature met at 9:00 a.m., Speaker Arch presiding.

The roll was called and all members were present except Senators Bostar and Hunt who were excused until they arrive.

CORRECTIONS FOR THE JOURNAL

The Journal for the twenty-fifth day was approved.

MESSAGE(S) FROM THE GOVERNOR

February 9, 2026

Mr. President, Speaker Arch
and Members of the Legislature
State Capitol
Lincoln, NE 68509

Dear Mr. President, Speaker Arch, and Members of the Legislature:

I hereby respectfully request you withdraw J Todd Wiltgen from consideration for confirmation on the Public Employees Retirement Board.

Please contact my office if you have any questions.

Sincerely,
(Signed) Jim Pillen
Governor

EXECUTIVE BOARD COMMUNICATION(S)

The Executive Board formally condemns Senator Machaela Cavanaugh of the sixth legislative district for the unauthorized removal of a historical exhibit on the opening day of the legislative session. This rash and impulsive behavior disregarded the fact that the Nebraska Capitol Commission had formally approved the exhibit's display in the State Capitol hallways.

The Senator's actions prompted a request for an Executive Board review, citing the conduct as "unbecoming of a member of the Nebraska Legislature" and inconsistent with the higher standards expected of elected officials. In short, we as members of the Executive Board agree.

Now that law enforcement has determined it will not pursue an investigation or recommend criminal charges, the Executive Board is issuing this formal reprimand. While no criminal prosecution will be forthcoming, the underlying conduct remains unacceptable and subject to the Legislature's own standards of decorum, professionalism, and respect for institutional processes.

The incident has sparked significant public controversy and criticism from Nebraska citizens who hold their elected officials to a higher standard of professionalism. This behavior reflects poorly upon the entire Nebraska Legislature and, with its selfish nature, detracted from the session's start when the focus should have been on promoting public policy and the needs of Nebraskans.

The undersigned members of the Executive Board formally deplore this unacceptable conduct. We find that the physical removal of the approved display was not only contrary to traditional senatorial notions of decorum and unbecoming of a member of the Nebraska Legislature, but also a failure to respect the Capitol Commission's vested authority and the shared space we elected officials and members of the public all occupy. This behavior falls short of the professionalism expected of a member of the Legislature.

It is hereby declared that the undersigned condemn the physical removal of the exhibit materials. **This letter serves as a formal reprimand and shall be placed in the permanent record** to signify the Executive Board's intent that conduct which diminishes the public trust in the Legislature shall never be tolerated-even in cases where law enforcement has declined to pursue criminal action. The Nebraska Legislature must strive to foster an environment that respects the dignity of all members and restores the public's confidence in the institution.

(Signed) Ben Hansen
Chairperson, Executive Board
District 16

(Signed) Senator John Arch
Speaker of the Legislature
District 14

(Signed) Senator Teresa Ibach
District 44

(Signed) Senator Beau Ballard
District 21

(Signed) Senator Eliot Bostar
District 29

(Signed) Senator Myron Dorn
District 30

(Signed) Senator John Fredrickson
District 20

(Signed) Senator Mike Jacobson
District 42

(Signed) Senator Terrell McKinney
District 11

(Signed) Senator Robert Clements
District 2

REPORT OF REGISTERED LOBBYISTS

Following is a list of all lobbyists who have registered as of February 11, 2026, in accordance with Section 49-1481, Revised Statutes of Nebraska. Additional lobbyists who have registered will be filed weekly.

(Signed) Brandon Metzler
Clerk of the Legislature

Baird Holm, LLP
 Sofos Power
 Brown, Paige
 Nebraska Catholic Conference
 Kelley Plucker, LLC
 D.A. Davidson & Co.
 McNally, Lynne
 Nebraska Horsemen's Benevolent and Protective Association
 Nebraska Propane Gas Association
 Milam, Laura
 Consumer Energy Alliance
 Mueller Robak
 EchoStar Corporation and its Affiliates
 Nolan, Robert
 Arthritis Foundation
 Radcliffe Gilbertson & Brady
 RV Industry Association
 Stokes, Megan
 Computer & Communications Industry Association (CCIA)
 Swanson, Heather
 Nebraska Affiliate of the American College of Nurse-Midwives
 Wood, Andrew
 TechNet

REPORTS

Agency reports electronically filed with the Legislature can be found on the [Nebraska Legislature's website](#).

COMMITTEE REPORT(S)

Natural Resources

The Natural Resources 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.

Bradley Bird - Environmental Quality Council

Aye: 8. Brandt, Clouse, Conrad, DeKay, Hughes, Juarez, Moser, Raybould.
 Nay: 0. Absent: 0. Present and not voting: 0.

The Natural Resources 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.

Kristen Gottschalk - Nebraska Power Review Board
 David Liegl - Nebraska Power Review Board

Aye: 8. Brandt, Clouse, Conrad, DeKay, Hughes, Juarez, Moser, Raybould.
Nay: 0. Absent: 0. Present and not voting: 0.

The Natural Resources 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.

Tassia Falcon da Silva Steidley - Environmental Quality Council
Alden Zuhlke - Environmental Quality Council

Aye: 8. Brandt, Clouse, Conrad, DeKay, Hughes, Juarez, Moser, Raybould.
Nay: 0. Absent: 0. Present and not voting: 0.

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.

Kathleen Bauer - Crime Victim's Reparations Committee
G Randall Hansen - Crime Victim's Reparations Committee

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

POINTS OF PERSONAL PRIVILEGE

Senator M. Cavanaugh took a point of personal privilege.

Senator Hansen took a point of personal privilege.

MOTION(S) - Withdraw LB1156

Senator Spivey offered [MO403](#), found on page 664, to withdraw LB1156.

The Spivey motion to withdraw prevailed with 41 ayes, 0 nays, 5 present and not voting, and 3 excused and not voting.

The Kauth amendment, [FA816](#), found on page 413, was not considered.

MOTION(S) - Withdraw LB1239

Senator DeKay offered [MO404](#), found on page 669, to withdraw LB1239.

The DeKay motion to withdraw prevailed with 38 ayes, 0 nays, 8 present and not voting, and 3 excused and not voting.

The Kauth amendment, [FA899](#), found on page 454, was not considered.

MOTION(S) - Withdraw LB1260

Senator Clements offered [MO405](#), found on page 669, to withdraw LB1260.

The Clements motion to withdraw prevailed with 38 ayes, 0 nays, 8 present and not voting, and 3 excused and not voting.

The Kauth amendment, [FA920](#), found on page 456, was not considered.

MOTION(S) - Confirmation Report(s)

Senator Moser moved the adoption of the Transportation and Telecommunications Committee report for the confirmation of the following appointment(s) found on page 666:

Nebraska Motor Vehicle Industry Licensing Board
Bradford L Jacobs

Voting in the affirmative, 33:

Arch	Dover	Juarez	Quick	Storer
Bosn	Fredrickson	Kauth	Raybould	Storm
Bostar	Guereca	Lippincott	Riepe	Strommen
Brandt	Hallstrom	Meyer, F.	Rountree	von Gillern
Clements	Holdcroft	Meyer, G.	Sanders	Wordekemper
Clouse	Hughes	Moser	Sorrentino	
DeKay	Jacobson	Prokop	Spivey	

Voting in the negative, 0.

Present and not voting, 13:

Andersen	Cavanaugh, J.	Dorn	Hardin	Murman
Armendariz	Conrad	Dungan	Lonowski	
Ballard	DeBoer	Hansen	McKinney	

Excused and not voting, 3:

Cavanaugh, M. Hunt Ibach

The appointment was confirmed with 33 ayes, 0 nays, 13 present and not voting, and 3 excused and not voting.

SELECT FILE

LEGISLATIVE BILL 365A. Advanced to Enrollment and Review for Engrossment.

BILLS ON FINAL READING

The following bill was read and put upon final passage:

LEGISLATIVE BILL 716.

A BILL FOR AN ACT relating to government; to amend sections 72-816 and 81-829.33, Reissue Revised Statutes of Nebraska, and section 71-5661, Revised Statutes Cumulative Supplement, 2024; to repeal the Next Generation Business Growth Act which terminated January 1, 2017; to repeal obsolete provisions relating to the Rural Health Opportunities Loan Pool Fund; to repeal sections that terminated July 1, 2015, regarding the Nebraska Army National Guard complex; to repeal obsolete appropriation provisions; to harmonize provisions; to repeal the original sections; and to outright repeal sections 50-301, 50-302, 50-303, 50-304, 50-305, 50-306, 71-5670.01, 90-267, 90-268, 90-269, 90-270, and 90-563, Reissue Revised Statutes of Nebraska, and section 90-562, Revised Statutes Supplement, 2025.

Whereupon the President stated: "All provisions of law relative to procedure having been complied with, the question is, 'Shall the bill pass?' "

Voting in the affirmative, 46:

Andersen	Conrad	Hardin	Meyer, G.	Spivey
Arch	DeBoer	Holdcroft	Moser	Storer
Armendariz	DeKay	Hughes	Murman	Storm
Ballard	Dorn	Jacobson	Prokop	Strommen
Bosn	Dover	Juarez	Quick	von Gillern
Bostar	Dungan	Kauth	Raybould	Wordekemper
Brandt	Fredrickson	Lippincott	Riepe	
Cavanaugh, J.	Guereca	Lonowski	Rountree	
Clements	Hallstrom	McKinney	Sanders	
Clouse	Hansen	Meyer, F.	Sorrentino	

Voting in the negative, 0.

Excused and not voting, 3:

Cavanaugh, M. Hunt Ibach

A constitutional majority having voted in the affirmative, the bill was declared passed and the title agreed to.

Dispense With Reading at Large

Pursuant to Rule 6, Sec. 8, the Legislature approved the dispensing of the reading at large of LB203 with 43 ayes, 1 nay, 2 present and not voting, and 3 excused and not voting.

The following bill was put upon final passage:

LEGISLATIVE BILL 203.

A BILL FOR AN ACT relating to public health and welfare; to amend sections 71-1626, 71-1630, and 71-1632, Reissue Revised Statutes of Nebraska; to define terms; to change powers and duties of health directors as prescribed; to provide requirements relating to community-wide directed health measures; to harmonize provisions; and to repeal the original sections.

Whereupon the President stated: "All provisions of law relative to procedure having been complied with, the question is, 'Shall the bill pass?' "

Voting in the affirmative, 35:

Andersen	Clouse	Hansen	Lippincott	Sanders
Arch	Conrad	Hardin	Lonowski	Sorrentino
Armendariz	DeKay	Holdcroft	Meyer, F.	Storer
Ballard	Dorn	Hughes	Meyer, G.	Storm
Bosn	Dover	Ibach	Moser	Strommen
Bostar	Fredrickson	Jacobson	Murman	von Gillern
Clements	Hallstrom	Kauth	Rountree	Wordekemper

Voting in the negative, 12:

Brandt	Dungan	McKinney	Raybould
Cavanaugh, J.	Guereca	Prokop	Riepe
DeBoer*	Juarez	Quick	Spivey

Excused and not voting, 2:

Cavanaugh, M. Hunt

A constitutional majority having voted in the affirmative, the bill was declared passed and the title agreed to.

The following bill was read and put upon final passage:

LEGISLATIVE BILL 437.

A BILL FOR AN ACT relating to the Nebraska Health Care Certificate of Need Act; to amend section 71-5848.01, Reissue Revised Statutes of Nebraska; to change the validity period for a new or modified certificate of need; and to repeal the original section.

Whereupon the President stated: "All provisions of law relative to procedure having been complied with, the question is, 'Shall the bill pass?' "

Voting in the affirmative, 47:

Andersen	Conrad	Hardin	Meyer, F.	Sorrentino
Arch	DeBoer	Holdcroft	Meyer, G.	Spivey
Armendariz	DeKay	Hughes	Moser	Storer
Ballard	Dorn	Ibach	Murman	Storm
Bosn	Dover	Jacobson	Prokop	Strommen
Bostar	Dungan	Juarez	Quick	von Gillern
Brandt	Fredrickson	Kauth	Raybould	Wordekemper
Cavanaugh, J.	Guereca	Lippincott	Riepe	
Clements	Hallstrom	Lonowski	Rountree	
Clouse	Hansen	McKinney	Sanders	

Voting in the negative, 0.

Excused and not voting, 2:

Cavanaugh, M. Hunt

A constitutional majority having voted in the affirmative, the bill was declared passed and the title agreed to.

Dispense With Reading at Large

Pursuant to Rule 6, Sec. 8, the Legislature approved the dispensing of the reading at large of LB668 with 44 ayes, 1 nay, 2 present and not voting, and 2 excused and not voting.

The following bill was put upon final passage:

LEGISLATIVE BILL 668.

A BILL FOR AN ACT relating to the Department of Health and Human Services; to amend sections 28-374.01 and 28-720, Reissue Revised Statutes of Nebraska, sections 28-712 and 28-718, Revised Statutes Cumulative Supplement, 2024, and sections 28-710 and 28-713.01, Revised Statutes Supplement, 2025; to change provisions relating to the Adult Protective Services Central Registry; to define and redefine terms; to change provisions relating to the Child Protection and Family Safety Act; and to repeal the original sections.

Whereupon the President stated: "All provisions of law relative to procedure having been complied with, the question is, 'Shall the bill pass?' "

Voting in the affirmative, 47:

Andersen	Conrad	Hardin	Meyer, F.	Sorrentino
Arch	DeBoer	Holdcroft	Meyer, G.	Spivey
Armendariz	DeKay	Hughes	Moser	Storer
Ballard	Dorn	Ibach	Murman	Storm
Bosn	Dover	Jacobson	Prokop	Strommen
Bostar	Dungan	Juarez	Quick	von Gillern
Brandt	Fredrickson	Kauth	Raybould	Wordekemper
Cavanaugh, J.	Guereca	Lippincott	Riepe	
Clements	Hallstrom	Lonowski	Rountree	
Clouse	Hansen	McKinney	Sanders	

Voting in the negative, 0.

Excused and not voting, 2:

Cavanaugh, M. Hunt

A constitutional majority having voted in the affirmative, the bill was declared passed and the title agreed to.

MOTION(S) - Return LB110 to Select File

Senator Hughes moved to return LB110 to Select File for her specific amendment, [AM2048](#), found on page 657.

The Hughes motion to return prevailed with 45 ayes, 0 nays, 2 present and not voting, and 2 excused and not voting.

SELECT FILE

LEGISLATIVE BILL 110. The Hughes specific amendment, [AM2048](#), found on page 657, was adopted with 46 ayes, 0 nays, 1 present and not voting, and 2 excused and not voting.

Advanced to Enrollment and Review for Reengrossment.

SPEAKER SIGNED

While the Legislature was in session and capable of transacting business, the Speaker signed the following: LBs 716, 203, 437 and 668.

SELECT FILE

LEGISLATIVE BILL 548. [ER108](#), found on page 599, was offered.

ER108 was adopted.

Senator Lippincott withdrew [AM1969](#), found on page 625.

Senator Lippincott withdrew [AM2007](#), found on page 628.

Senator Lippincott offered [AM2072](#), found on page 663.

The Lippincott amendment was adopted with 36 ayes, 0 nays, 10 present and not voting, and 3 excused and not voting.

Advanced to Enrollment and Review for Engrossment.

LEGISLATIVE BILL 653. [ER102](#), found on page 542, was offered.

ER102 was adopted.

Senator McKinney offered [AM1947](#), found on page 655.

Senator Spivey offered the following amendment to the McKinney amendment:

[AM2098](#)

(Amendments to AM1947)

1 1. On page 2, after line 18, insert the following new subsection:

2 "(4)(a) Each school district shall compile a report on suspension

3 data for such school district consisting of;

4 (i) The number of students suspended during the prior calendar year

5 for grades kindergarten through grade twelve;

6 (ii) Aggregate data on the infractions causing suspensions; and

7 (iii) Data on suspensions disaggregated by demographics.

8 (b) Each report shall be published annually on the school district's

9 website."; and in line 19 strike "(4)" and insert "(5)".

Pending.

COMMITTEE REPORT(S)

Revenue

LEGISLATIVE BILL 834. Placed on General File.

LEGISLATIVE BILL 883. Placed on General File.

(Signed) R. Brad von Gillern, Chairperson

Urban Affairs

LEGISLATIVE BILL 797. Placed on General File.

LEGISLATIVE BILL 798. Placed on General File.

LEGISLATIVE BILL 842. Placed on General File.

LEGISLATIVE BILL 850. Placed on General File.

(Signed) Terrell McKinney, Chairperson

Government, Military and Veterans Affairs

LEGISLATIVE BILL 787. Placed on General File.

LEGISLATIVE BILL 904. Placed on General File.

LEGISLATIVE BILL 905. Placed on General File.

LEGISLATIVE BILL 829. Placed on General File with amendment.

AM2091

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

2 sections:

3 Section 1. Section 84-304, Revised Statutes Supplement, 2025, is

4 amended to read:

5 84-304 It shall be the duty of the Auditor of Public Accounts:

6 (1) To give information electronically to the Legislature, whenever
7 required, upon any subject relating to the fiscal affairs of the state or
8 with regard to any duty of his or her office;

9 (2) To furnish offices for himself or herself and all fuel, lights,
10 books, blanks, forms, paper, and stationery required for the proper
11 discharge of the duties of his or her office;

12 (3)(a) To examine or cause to be examined, at such time as he or she
13 shall determine, books, accounts, vouchers, records, and expenditures of
14 all state officers, state bureaus, state boards, state commissioners, the
15 state library, societies and associations supported by the state, state
16 institutions, state colleges, and the University of Nebraska, except when
17 required to be performed by other officers or persons. Such examinations
18 shall be done in accordance with generally accepted government auditing
19 standards for financial audits and attestation engagements set forth in
20 Government Auditing Standards (~~2011 Revision for audit periods ending~~
21 ~~before June 30, 2020, or (20242018 Revision) for audit periods ending on~~
22 ~~or after June 30, 2020~~), published by the Comptroller General of the
23 United States, Government Accountability Office, and except as provided
24 in subdivision (11) of this section, subdivision (16) of section 50-1205,
25 and section 84-322, shall not include performance audits, whether
26 conducted pursuant to attestation engagements or performance audit
27 standards as set forth in Government Auditing Standards (~~20242018~~
1 Revision), published by the Comptroller General of the United States,
2 Government Accountability Office.

3 (b) Any entity, excluding the state colleges and the University of
4 Nebraska, that is audited or examined pursuant to subdivision (3)(a) of
5 this section and that is the subject of a comment and recommendation in a
6 management letter or report issued by the Auditor of Public Accounts
7 shall, on or before six months after the issuance of such letter or
8 report, provide to the Auditor of Public Accounts a detailed written
9 description of any corrective action taken or to be taken in response to
10 the comment and recommendation. The Auditor of Public Accounts may
11 investigate and evaluate the corrective action. The Auditor of Public
12 Accounts shall then electronically submit a report of any findings of
13 such investigation and evaluation to the Governor, the appropriate
14 standing committee of the Legislature, and the Appropriations Committee
15 of the Legislature. The Auditor of Public Accounts shall also ensure that
16 the report is delivered to the Appropriations Committee for entry into
17 the record during the committee's budget hearing process;

18 (4)(a) To examine or cause to be examined, at the expense of the
19 political subdivision, when the Auditor of Public Accounts determines
20 such examination necessary or when requested by the political
21 subdivision, the books, accounts, vouchers, records, and expenditures of
22 any agricultural association formed under Chapter 2, article 20, any
23 county agricultural society, any joint airport authority formed under the
24 Joint Airport Authorities Act, any city or county airport authority, any

25 bridge commission created pursuant to section 39-868, any cemetery
26 district, any community redevelopment authority or limited community
27 redevelopment authority established under the Community Development Law,
28 any development district, any drainage district, any local public health
29 department as defined in section 71-1626, any historical society, any
30 hospital authority or district, any county hospital, any housing agency
31 as defined in section 71-1575, any irrigation district, any county or
1 municipal library, any community mental health center, any railroad
2 transportation safety district, any rural water district, any township,
3 Wyuka Cemetery, the Educational Service Unit Coordinating Council, any
4 entity created pursuant to the Interlocal Cooperation Act, any
5 educational service unit, any village, any service contractor or
6 subrecipient of state or federal funds, any political subdivision with
7 the authority to levy a property tax or a toll, or any entity created
8 pursuant to the Joint Public Agency Act.
9 For purposes of this subdivision, service contractor or subrecipient
10 means any nonprofit entity that expends state or federal funds to carry
11 out a state or federal program or function, but it does not include an
12 individual who is a direct beneficiary of such a program or function or a
13 licensed health care provider or facility receiving direct payment for
14 medical services provided for a specific individual.
15 (b) The Auditor of Public Accounts may waive the audit requirement
16 of subdivision (4)(a) of this section upon the submission by the
17 political subdivision of a written request in a form prescribed by the
18 auditor. The auditor shall notify the political subdivision in writing of
19 the approval or denial of the request for a waiver.
20 (c) Through December 31, 2017, the Auditor of Public Accounts may
21 conduct audits under this subdivision for purposes of sections 2-3228,
22 12-101, 13-2402, 14-567, 14-1805.01, 14-2111, 16-1017, 16-1037, 19-3501,
23 23-1118, 23-3526, 71-1631.02, and 79-987.
24 (d) Beginning on May 24, 2017, the Auditor of Public Accounts may
25 conduct audits under this subdivision for purposes of sections 13-2402,
26 14-567, 14-1805.01, 14-2111, 15-1017, 16-1017, 16-1037, 18-814,
27 71-1631.02, and 79-987 and shall prescribe the form for the annual
28 reports required in each of such sections. Such annual reports shall be
29 published annually on the website of the Auditor of Public Accounts;
30 (5) To report promptly to the Governor and the appropriate standing
31 committee of the Legislature the fiscal condition shown by such
1 examinations conducted by the auditor, including any irregularities or
2 misconduct of officers or employees, any misappropriation or misuse of
3 public funds or property, and any improper system or method of
4 bookkeeping or condition of accounts. The report submitted to the
5 committee shall be submitted electronically. In addition, if, in the
6 normal course of conducting an audit in accordance with subdivision (3)
7 of this section, the auditor discovers any potential problems related to
8 the effectiveness, efficiency, or performance of state programs, he or
9 she shall immediately report them electronically to the Legislative
10 Oversight Committee which may investigate the issue further, report it
11 electronically to the appropriate standing committee of the Legislature,
12 or both;
13 (6)(a) To examine or cause to be examined the books, accounts,
14 vouchers, records, and expenditures of a fire protection district. The
15 expense of the examination shall be paid by the political subdivision.
16 (b) Whenever the expenditures of a fire protection district are one
17 hundred fifty thousand dollars or less per fiscal year, the fire
18 protection district shall be audited no more than once every five years
19 except as directed by the board of directors of the fire protection
20 district or unless the auditor receives a verifiable report from a third
21 party indicating any irregularities or misconduct of officers or
22 employees of the fire protection district, any misappropriation or misuse

23 of public funds or property, or any improper system or method of
24 bookkeeping or condition of accounts of the fire protection district. In
25 the absence of such a report, the auditor may waive the five-year audit
26 requirement upon the submission of a written request by the fire
27 protection district in a form prescribed by the auditor. The auditor
28 shall notify the fire protection district in writing of the approval or
29 denial of a request for waiver of the five-year audit requirement. Upon
30 approval of the request for waiver of the five-year audit requirement, a
31 new five-year audit period shall begin.

1 (c) Whenever the expenditures of a fire protection district exceed
2 one hundred fifty thousand dollars in a fiscal year, the auditor may
3 waive the audit requirement upon the submission of a written request by
4 the fire protection district in a form prescribed by the auditor. The
5 auditor shall notify the fire protection district in writing of the
6 approval or denial of a request for waiver. Upon approval of the request
7 for waiver, a new five-year audit period shall begin for the fire
8 protection district if its expenditures are one hundred fifty thousand
9 dollars or less per fiscal year in subsequent years;

10 (7) To appoint two or more assistant deputies (a) whose entire time
11 shall be devoted to the service of the state as directed by the auditor,
12 (b) who shall be certified public accountants with at least five years'
13 experience, (c) who shall be selected without regard to party affiliation
14 or to place of residence at the time of appointment, (d) who shall
15 promptly report to the auditor the fiscal condition shown by each
16 examination, including any irregularities or misconduct of officers or
17 employees, any misappropriation or misuse of public funds or property,
18 and any improper system or method of bookkeeping or condition of
19 accounts, and it shall be the duty of the auditor to file promptly with
20 the Governor a duplicate of such report, and (e) who shall qualify by
21 taking an oath which shall be filed in the office of the Secretary of
22 State;

23 (8) To conduct audits and related activities for state agencies,
24 political subdivisions of this state, or grantees of federal funds
25 disbursed by a receiving agency on a contractual or other basis for
26 reimbursement to assure proper accounting by all such agencies, political
27 subdivisions, and grantees for funds appropriated by the Legislature and
28 federal funds disbursed by any receiving agency. The auditor may contract
29 with any political subdivision to perform the audit of such political
30 subdivision required by or provided for in section 23-1608 or 79-1229 or
31 this section and charge the political subdivision for conducting the
1 audit. The fees charged by the auditor for conducting audits on a
2 contractual basis shall be in an amount sufficient to pay the cost of the
3 audit. The fees remitted to the auditor for such audits and services
4 shall be deposited in the Auditor of Public Accounts Cash Fund;

5 (9)(a) To examine or cause to be examined the books, accounts,
6 vouchers, and records related to any money transferred pursuant to
7 subsection (2) or (4) of section 79-3501, any fund receiving any such
8 transfer, or any subsequent transfer or expenditure of such money when
9 the Auditor of Public Accounts determines such examination necessary or
10 when requested by (i) any department or agency receiving any such
11 transfer or acting as the administrator for a fund receiving any such
12 transfer, (ii) any recipient or subsequent recipient of money disbursed
13 from any such fund, or (iii) any service contractor responsible for
14 managing, on behalf of any entity, any portion of any such fund or any
15 money disbursed from any such fund.

16 (b) Any examination pursuant to subdivision (9)(a) of this section
17 shall be made at the expense of the department or agency, recipient or
18 subsequent recipient, or service contractor whose books, accounts,
19 vouchers, or records are being examined.

20 (c) For purposes of this subdivision, recipient, subsequent

21 recipient, or service contractor means a nonprofit entity that expends
 22 funds transferred pursuant to subsection (2) or (4) of section 79-3501 to
 23 carry out a state program or function, but does not include an individual
 24 who is a direct beneficiary of such a program or function.
 25 (d) The Auditor of Public Accounts shall prescribe the form for the
 26 annual reports required in subsection (6) of section 79-3501. Such annual
 27 reports shall be published on the website of the Auditor of Public
 28 Accounts;
 29 (10) To develop and maintain an annual budget and actual financial
 30 information reporting system for political subdivisions that is
 31 accessible online by the public;
 1 (11) When authorized, to conduct joint audits with the Legislative
 2 Oversight Committee as described in section 50-1205;
 3 (12) Unless otherwise specifically provided, to assess the interest
 4 rate on delinquent payments of any fees for audits and services owing to
 5 the Auditor of Public Accounts at a rate of fourteen percent per annum
 6 from the date of billing unless paid within thirty days after the date of
 7 billing. For an entity created pursuant to the Interlocal Cooperation Act
 8 or the Joint Public Agency Act, any participating public agencies shall
 9 be jointly and severally liable for the fees and interest owed if such
 10 entity is defunct or unable to pay; and
 11 (13) In consultation with statewide associations representing (a)
 12 counties and (b) cities and villages, to approve annual continuing
 13 education programs for county treasurers, city treasurers, and village
 14 treasurers as required by sections 14-553, 15-317, 16-318, 17-606, and
 15 23-1601. The cost of attending such programs shall be at the expense of
 16 the county, city, or village. The auditor shall maintain records of
 17 program attendance and notify each county board, city council, or village
 18 board of trustees if its treasurer has not completed such program
 19 attendance. The auditor shall inform the Attorney General and the county
 20 attorney of the county in which a treasurer is located if such treasurer
 21 has not completed a required annual continuing education program.
 22 Sec. 2. Original section 84-304, Revised Statutes Supplement, 2025,
 23 is repealed.
 24 Sec. 3. Since an emergency exists, this act takes effect when
 25 passed and approved according to law.

LEGISLATIVE BILL 1048. Placed on General File with amendment.

AM1957

1 1. Strike original section 23.
 2 2. On page 38, line 11, strike "and"; in line 13 strike the new
 3 matter and reinstate the stricken matter; and in lines 14 and 15
 4 reinstate the stricken matter.
 5 3. On page 47, strike the new matter in lines 29 through 31 and
 6 insert the following new subsection:
 7 "(2) By February 1 of each year, the board and the department shall
 8 electronically submit a report to the Legislature, the Supreme Court, and
 9 the Governor. The report shall:
 10 (a) Describe the percentage of offenders sentenced to the custody of
 11 the department who complete their entire sentence and are released with
 12 no supervision;
 13 (b) Document characteristics of the individuals released without
 14 supervision, including the highest felony class of conviction, offense
 15 type of conviction, most recent risk assessment, status of the
 16 individualized release or reentry plan, and reasons for the release
 17 without supervision;
 18 (c) Provide recommendations from the department and board for
 19 changes to policy and practice to meet the goal of achieving a reduction
 20 in the number of inmates under the custody of the department who serve
 21 their entire sentence in a correctional facility and are released without

22 supervision; and
 23 (d) Contain information regarding:
 24 (i) The number of inmates eligible for parole who remain
 25 incarcerated, disaggregated by the reason for such status;
 26 (ii) Revocations of parole during the preceding year, disaggregated
 27 by the reason for revocation;
 1 (iii) Hearings to grant or revoke parole conducted in the preceding
 2 year;
 3 (iv) Rehabilitation and recidivism of parolees;
 4 (v) Cost savings to the state resulting from individuals being
 5 paroled rather than incarcerated; and
 6 (vi) Other matters the director deems appropriate."
 7 4. On page 48, strike the new matter in lines 1 through 12.
 8 5. Renumber the remaining sections and correct the repealer
 9 accordingly.

LEGISLATIVE BILL 1087. Placed on General File with amendment.

AM2000

1 1. On page 3, line 17, strike "task force" and insert "commission";
 2 and in line 18 after "agencies" insert "and other stakeholders as
 3 appropriate".

LEGISLATIVE RESOLUTION 14. Reported to the Legislature for further consideration.

(Signed) Rita Sanders, Chairperson

Transportation and Telecommunications

LEGISLATIVE BILL 781. Placed on General File.

LEGISLATIVE BILL 977. Placed on General File.

LEGISLATIVE BILL 576. Placed on General File with amendment.

AM1656

1 1. Strike the original sections and insert the following new
 2 sections:
 3 Section 1. Section 86-903, Revised Statutes Supplement, 2025, is
 4 amended to read:
 5 86-903 (1) The Department of Revenue shall determine the prepaid
 6 wireless surcharge annually, effective January 1, based on the charges
 7 described in subsection (2) of this section as in effect on the preceding
 8 July 1. The department shall provide not less than ninety days' advance
 9 notice of any change in the prepaid wireless surcharge on the
 10 department's website.
 11 (2) The rate of the prepaid wireless surcharge shall be the sum of
 12 the following three percentages, rounded up to the nearest tenth of one
 13 percent:
 14 (a) The percentage obtained by dividing (i) the amount of the
 15 wireless surcharge authorized under ~~subsection (1) subdivision (1)(b)~~ of
 16 section 86-1070 by (ii) fifty;
 17 (b) The percentage obtained by dividing (i) the amount of the
 18 Nebraska Telecommunications Relay System Fund surcharge set by the Public
 19 Service Commission pursuant to the Telecommunications Relay System Act by
 20 (ii) fifty; and
 21 (c) The percentage obtained by multiplying (i) the Nebraska
 22 Telecommunications Universal Service Fund surcharge percentage rate set
 23 by the Public Service Commission by (ii) one minus the Federal

24 Communications Commission safe harbor percentage for determining the
25 interstate portion of a fixed monthly wireless charge.

26 (3) The Department of Revenue shall provide the Public Service
27 Commission with prepaid wireless surcharge calculation and collection
1 data upon request by the commission.

2 (4) Beginning January 1, 2013, each seller shall collect the prepaid
3 wireless surcharge from the consumer with respect to each retail
4 transaction occurring in this state. The seller shall disclose the amount
5 of the prepaid wireless surcharge either separately on an invoice,
6 receipt, or other similar document that is provided to the consumer by
7 the seller or otherwise. A retail transaction that is effected in person
8 by a consumer at a business location of the seller shall be treated as
9 occurring in this state if that business location is in this state, and
10 any other retail transaction shall be treated as occurring in this state
11 if the retail transaction is treated as occurring in this state for
12 purposes of section 77-2703.

13 (5) The prepaid wireless surcharge is the liability of the consumer
14 and not of the seller or of any provider, except that the seller shall be
15 liable to remit all prepaid wireless surcharges that the seller collects
16 from consumers as provided in section 86-904, including all such charges
17 that the seller is deemed to collect when the amount of the charge has
18 not been separately stated on an invoice, receipt, or other similar
19 document provided to the consumer by the seller.

20 (6) The amount of the prepaid wireless surcharge that is collected
21 by a seller from a consumer, whether or not such amount is separately
22 stated on an invoice, receipt, or other similar document provided to the
23 consumer by the seller, shall not be included in the base for measuring
24 any tax, fee, surcharge, or other charge that is imposed by this state,
25 any political subdivision of this state, or any intergovernmental agency.

26 (7) For purposes of subsection (4) of this section, when prepaid
27 wireless telecommunications service is sold with one or more other
28 products or services for a single, non-itemized price, the seller shall
29 elect to treat the price of the prepaid wireless telecommunications
30 service (a) as such entire non-itemized price, (b) if the amount of
31 prepaid wireless telecommunications service is disclosed to the consumer
1 as a dollar amount, as such dollar amount, or (c) if the retailer can
2 identify the portion of the price that is attributable to the prepaid
3 wireless telecommunications service by reasonable and verifiable
4 standards from its books and records that are kept in the regular course
5 of business for other purposes, including, but not limited to, nontax
6 purposes, as such portion. If the amount of prepaid wireless
7 telecommunications service is denominated as ten minutes or less or as
8 five dollars or less, the seller may elect not to collect any prepaid
9 wireless surcharge with respect to the retail transaction.

10 Sec. 2. Section 86-1070, Revised Statutes Supplement, 2025, is
11 amended to read:

12 86-1070 (1) Each wireless carrier shall collect ~~a:~~(a) A surcharge of
13 up to seventy cents, ~~except as provided in subdivision (1)(b) of this~~
14 ~~subsection,~~ on all active telephone numbers or functional equivalents
15 every month from users of wireless service and shall remit the surcharge
16 in accordance with section 86-1072; ~~or (b) A surcharge of up to fifty~~
17 ~~cents on all active telephone numbers or functional equivalents every~~
18 ~~month from users of wireless service whose primary place of use is in a~~
19 ~~county containing a city of the metropolitan class and shall remit the~~
20 ~~surcharge in accordance with section 86-1072.~~ The wireless carrier is not
21 liable for any surcharge not paid by a customer and is not required to
22 collect the wireless surcharge for any customers receiving services under
23 the Nebraska Telephone Assistance Program who do not receive a monthly
24 charge for service through a billing statement.

25 (2) Except as otherwise provided in this section, the wireless

26 carrier shall add the surcharge to each user's billing statement. The
 27 surcharge shall appear as a separate line-item charge on the user's
 28 billing statement and shall be labeled as "Wireless 911 Surcharge" or a
 29 reasonable abbreviation of such phrase.
 30 (3) If a wireless carrier, except as otherwise provided in this
 31 section, resells its service through other entities, each reseller shall
 1 collect the surcharge from its customers and shall remit the surcharge in
 2 accordance with section 86-1072.
 3 (4) The surcharges authorized by this section shall not apply to
 4 prepaid wireless telecommunications service as defined in section 86-902.
 5 Sec. 3. Section 86-1071, Revised Statutes Supplement, 2025, is
 6 amended to read:
 7 86-1071 The commission shall hold a public hearing annually to
 8 determine the amount of revenue necessary to carry out the 911 Service
 9 System Act. After the hearing, the commission shall determine the amount
 10 of money to be deposited in the 911 Service System Fund for the following
 11 year to maximize operational support for all public safety answering
 12 points in the state and shall set the surcharge subject to the limitation
 13 in section 86-1070.
 14 Sec. 4. Original sections 86-903, 86-1070, and 86-1071, Revised
 15 Statutes Supplement, 2025, are repealed.

The Transportation and Telecommunications 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.

James W Hawks - State Highway Commission

Aye: 8. Ballard, Bosn, Brandt, DeBoer, Fredrickson, Guereca, Moser, Storer.
 Nay: 0. Absent: 0. Present and not voting: 0.

(Signed) Mike Moser, Chairperson

Executive Board

LEGISLATIVE BILL 1237. Placed on General File with amendment.
[AM2028](#)

1 1. Strike the original sections and insert the following new
 2 sections:
 3 Section 1. Section 28-101, Revised Statutes Supplement, 2025, is
 4 amended to read:
 5 28-101 Sections 28-101 to 28-1357, 28-1601 to 28-1603, and 28-1701
 6 and section 2 of this act shall be known and may be cited as the Nebraska
 7 Criminal Code.
 8 Sec. 2. (1) For purposes of this section the definitions in section
 9 28-1201 and the following definitions apply:
 10 (a) Prohibited substance means explosive, incendiary, or other
 11 combustible devices; hazardous materials; or paint or spray paint; and
 12 (b) Weapon means any firearm, knife, brass or iron knuckles, pepper
 13 spray, taser, or stun gun.
 14 (2) Except as provided in subsection (3) of this section, a person
 15 shall not knowingly enter or attempt to enter the State Capitol while in
 16 possession of a weapon or prohibited substance.
 17 (3) This section does not apply to:
 18 (a) A person who has received prior approval from the Nebraska State

19 Patrol;

20 (b) The possession of a weapon by a law enforcement officer, as
 21 defined in section 81-1401, who is acting in the course of his or her
 22 official duties;

23 (c) The carrying of a concealed handgun by a qualified law
 24 enforcement officer or qualified retired law enforcement officer pursuant
 25 to 18 U.S.C. 926B or 926C, respectively, as such sections existed on
 26 January 1, 2026; or

27 (d) The carrying of a concealed handgun by an individual holding a
 1 current and valid permit to carry a concealed handgun issued pursuant to
 2 the Concealed Handgun Permit Act.

3 (4) A violation of this section is a Class III misdemeanor.

4 Sec. 3. Section 28-1202.01, Revised Statutes Cumulative Supplement,
 5 2024, is amended to read:

6 28-1202.01 (1) Except as otherwise provided in this section and
 7 section 28-1204.04, a person, other than a minor or a prohibited person,
 8 may carry a concealed handgun anywhere in Nebraska, with or without a
 9 permit under the Concealed Handgun Permit Act.

10 (2) Except as provided in subsection (10) of this section, a person
 11 shall not carry a concealed handgun into or onto any place or premises
 12 where the person, persons, entity, or entities in control of the place or
 13 premises or employer in control of the place or premises has prohibited
 14 the carrying of concealed handguns into or onto the place or premises.

15 (3) Except as provided in ~~subsection~~ subsection (10) and (11) of
 16 this section, a person shall not carry a concealed handgun into or onto
 17 any: Police, sheriff, or Nebraska State Patrol station or office;
 18 detention facility, prison, or jail; courtroom or building which contains
 19 a courtroom; polling place during a bona fide election; meeting of the
 20 governing body of a county, public school district, municipality, or
 21 other political subdivision; meeting of the Legislature or a committee of
 22 the Legislature; financial institution; professional or semiprofessional
 23 athletic event; building, grounds, vehicle, or sponsored activity or
 24 athletic event of any school; place of worship; hospital, emergency room,
 25 or trauma center; political rally or fundraiser; establishment having a
 26 license issued under the Nebraska Liquor Control Act that derives over
 27 one-half of its total income from the sale of alcoholic liquor; place
 28 where the possession or carrying of a firearm is prohibited by state or
 29 federal law; or any other place or premises where handguns are prohibited
 30 by state law.

31 (4)(a) A financial institution may authorize its security personnel
 1 to carry concealed handguns in the financial institution while on duty so
 2 long as each member of the security personnel, as authorized, is not
 3 otherwise prohibited by state law from possessing or carrying a concealed
 4 handgun and is in compliance with sections 28-1202.02 to 28-1202.04.

5 (b) A place of worship may authorize its security personnel to carry
 6 concealed handguns on its property if:

7 (i) Each member of the security personnel, as authorized, is not
 8 otherwise prohibited by state law from possessing or carrying a concealed
 9 handgun and is in compliance with sections 28-1202.02 to 28-1202.04;

10 (ii) Written notice is given to the congregation; and
 11 (iii) For leased property, the carrying of concealed handguns on the
 12 property does not violate the terms of any real property lease agreement
 13 between the place of worship and the lessor.

14 (5) If a person, persons, entity, or entities in control of the
 15 place or premises or an employer in control of the place or premises
 16 prohibits the carrying of concealed handguns into or onto the place or
 17 premises and such place or premises are open to the public, a person does
 18 not violate this section unless the person, persons, entity, or entities
 19 in control of the place or premises or employer in control of the place
 20 or premises has posted conspicuous notice that carrying a concealed

21 handgun is prohibited in or on the place or premises or has made a
 22 request, directly or through an authorized representative or management
 23 personnel, that the person remove the concealed handgun from the place or
 24 premises.

25 (6) A person carrying a concealed handgun in a vehicle or on his or
 26 her person while riding in or on a vehicle into or onto any parking area,
 27 which is open to the public, used by any location listed in subsection
 28 (2) or (3) of this section, does not violate this section if, prior to
 29 exiting the vehicle, the handgun is locked inside the glove box, trunk,
 30 or other compartment of the vehicle, a storage box securely attached to
 31 the vehicle, or, if the vehicle is a motorcycle, other than an autocycle,
 1 a hardened compartment securely attached to the motorcycle. This
 2 subsection does not apply to any parking area used by such location when
 3 the carrying of a concealed handgun into or onto such parking area is
 4 prohibited by federal law.

5 (7) An employer may prohibit employees or other persons from
 6 carrying concealed handguns in vehicles owned by the employer.

7 (8) A violation of this section is a Class III misdemeanor for a
 8 first offense and a Class I misdemeanor for any second or subsequent
 9 offense.

10 (9)(a) Except as provided in subdivision (9)(b) of this section, it
 11 is an affirmative defense to a violation of subsection (3) of this
 12 section that the defendant was engaged in any lawful business, calling,
 13 or employment at the time the defendant was carrying a concealed handgun
 14 and the circumstances in which the defendant was placed at the time were
 15 such as to justify a prudent person in carrying a concealed handgun for
 16 the defense of his or her person, property, or family.

17 (b) The affirmative defense provided for in this subsection:

18 (i) Does not prevent a prosecution for a violation of section
 19 28-1204.04; and

20 (ii) Is not available if the defendant refuses to remove the
 21 concealed handgun from the place or premises after a person in control of
 22 the place or premises has made a request, directly or through an
 23 authorized representative or management personnel, that the defendant
 24 remove the concealed handgun from the place or premises.

25 (10) Subsections (2) and (3) of this section do not apply to a
 26 qualified law enforcement officer or qualified retired law enforcement
 27 officer carrying a concealed handgun pursuant to 18 U.S.C. 926B or 926C,
 28 respectively, as such sections existed on January 1, 2023.

29 (11) Subsection (3) of this section does not apply in the State
 30 Capitol for an individual holding a current and valid permit to carry a
 31 concealed handgun issued pursuant to the Concealed Handgun Permit Act.

1 ~~(12)(4)~~ Action taken in compliance with section 28-1204.04 shall
 2 not be a violation of this section.

3 Sec. 4. Section 81-1108.15, Revised Statutes Supplement, 2025, is
 4 amended to read:

5 81-1108.15 (1) Except as provided in the Nebraska State Capitol
 6 Preservation and Restoration Act, the division shall have the primary
 7 functions and responsibilities of statewide facilities planning,
 8 facilities construction, and facilities administration and shall adopt
 9 and promulgate rules and regulations to carry out this section.

10 (2) Facilities planning shall include the following responsibilities
 11 and duties:

12 (a) To maintain utilization records of all state-owned, state-
 13 occupied, and vacant facilities;

14 (b) To coordinate comprehensive capital facilities planning;

15 (c) To define and review program statements based on space
 16 utilization standards;

17 (d) To prepare or review planning and construction documents;

18 (e) To develop and maintain time-cost schedules for capital

19 construction projects;
 20 (f) To assist the Governor and the Legislative Fiscal Analyst in the
 21 preparation of the capital construction budget recommendations;
 22 (g) To maintain a complete inventory of all state-owned, state-
 23 occupied, and vacant sites and structures and to review the proposals for
 24 naming such sites and structures;
 25 (h) To determine space needs of all state agencies and establish
 26 space-allocation standards;
 27 (i) To cause a state comprehensive capital facilities plan to be
 28 developed; and
 29 (j) To carry out the State Building Construction Alternatives Act.
 30 (3) Facilities construction shall include the following powers and
 31 duties:
 1 (a) To maintain close contact with and conduct inspections of each
 2 project so as to assure execution of time-cost schedules and efficient
 3 contract performance if such project's total design and construction cost
 4 is equal to or greater than the project cost set by subdivision (1)(a) of
 5 section 81-1108.43 as adjusted by subsection (2) of section 81-1108.43;
 6 (b) To perform final acceptance inspections and evaluations; and
 7 (c) To coordinate all change or modification orders and progress
 8 payment orders.
 9 (4) Facilities administration shall include the following powers and
 10 duties:
 11 (a) To serve as state leasing administrator or agent for all
 12 facilities to be leased for use by the state and for all state-owned
 13 facilities to be rented to state agencies or other parties subject to
 14 section 81-1108.22. The division shall remit the proceeds from any
 15 rentals of state-owned facilities to the State Treasurer for credit to
 16 the State Building Revolving Fund and the State Building Renewal
 17 Assessment Fund;
 18 (b) To provide all maintenance, repairs, custodial duties, security,
 19 and administration for all buildings and grounds owned or leased by the
 20 State of Nebraska except as provided in subsections (5) and (6) of this
 21 section;
 22 (c) To be responsible for adequate parking and the designation of
 23 parking stalls or spaces, including access aisles, in offstreet parking
 24 facilities for the exclusive use of handicapped or disabled or
 25 temporarily handicapped or disabled persons pursuant to section 18-1737;
 26 (d) To ensure that all state-owned, state-occupied, and vacant
 27 facilities are maintained or utilized to their maximum capacity or to
 28 dispose of such facilities through lease, sale, or demolition;
 29 (e) To submit electronically a report regarding the amount of
 30 property leased by the state and the availability of state-owned property
 31 for the needs of state agencies, upon request by the Appropriations
 1 Committee of the Legislature, the Committee on Building Maintenance, or a
 2 member of the Legislature;
 3 (f) To administer the State Emergency Capital Construction
 4 Contingency Fund;
 5 (g) To submit status reports to the Governor and the Legislative
 6 Fiscal Analyst after each quarter of a construction project is completed
 7 detailing change orders and expenditures to date. The report submitted to
 8 the Legislative Fiscal Analyst shall be submitted electronically. Such
 9 reports shall be required on all projects costing an amount equal to or
 10 greater than the amount set forth in subdivision (1)(a) of section
 11 81-1108.43 as adjusted by subsection (2) of section 81-1108.43 and on
 12 such other projects as may be designated by the division; and
 13 (h) To submit a final report on each project to the Governor and the
 14 Legislative Fiscal Analyst. The report submitted to the Legislative
 15 Fiscal Analyst shall be submitted electronically. Such report shall
 16 include, but not be limited to, a comparison of final costs and

17 appropriations made for the project, change orders, and modifications and
18 whether the construction complied with the related approved program
19 statement. Such reports shall be required on all projects costing an
20 amount equal to or greater than the amount set forth in subdivision (1)
21 (a) of section 81-1108.43 as adjusted by subsection (2) of section
22 81-1108.43 and on such other projects as may be designated by the
23 division.
24 (5) Subdivisions (4)(b), (c), and (d) of this section shall not
25 apply to (a) state-owned facilities to be rented to state agencies or
26 other parties by the University of Nebraska, the Nebraska state colleges,
27 the Department of Transportation, and the Board of Educational Lands and
28 Funds, (b) buildings and grounds owned or leased for use by the
29 University of Nebraska, the Nebraska state colleges, and the Board of
30 Educational Lands and Funds, (c) buildings and grounds owned, leased, or
31 operated by the Department of Correctional Services, (d) facilities to be
1 leased for nonoffice use by the Department of Transportation, (e)
2 buildings or grounds owned or leased by the Game and Parks Commission if
3 the application of such subdivisions to the buildings or grounds would
4 result in ineligibility for or repayment of federal funding, (f)
5 buildings or grounds of the state park system, state recreation areas,
6 state historical parks, state wildlife management areas, or state
7 recreational trails, or (g) other buildings or grounds owned or leased by
8 the State of Nebraska which are specifically exempted by the division
9 because the application of such subdivisions would result in the
10 ineligibility for federal funding or would result in hardship on an
11 agency, board, or commission due to other exceptional or unusual
12 circumstances, except that nothing in this subdivision shall prohibit the
13 assessment of building rental depreciation charges to tenants of
14 facilities owned by the state and under the direct control and
15 maintenance of the division.
16 ~~(6)(a)(6)~~ Security for all buildings and grounds owned or leased by
17 the State of Nebraska in Lincoln, Nebraska, except the buildings and
18 grounds described in subsection (5) of this section, shall be the
19 responsibility of the Nebraska State Patrol. The Nebraska State Patrol
20 shall consult with the Governor, the Chief Justice, the Executive Board
21 of the Legislative Council, and the State Capitol Administrator regarding
22 security policy within the State Capitol and capitol grounds.
23 (b) Following consultation as provided for in subdivision (a) of
24 this subsection, the Nebraska State Patrol shall, no later than January
25 1, 2027, implement procedures to ensure the State Capitol is secure and
26 provide for the detection of weapons and prohibited substances as defined
27 in section 2 of this act to prevent such weapons and prohibited
28 substances from being brought into the State Capitol in violation of
29 section 2 of this act.
30 (7) Each member of the Legislature shall receive an electronic copy
31 of the reports required by subdivisions (4)(g) and (h) of this section by
1 making a request for them to the State Building Administrator. The
2 information on such reports shall be submitted to the division by the
3 agency responsible for the project.
4 Sec. 5. Original section 28-1202.01, Revised Statutes Cumulative
5 Supplement, 2024, and sections 28-101 and 81-1108.15, Revised Statutes
6 Supplement, 2025, are repealed.

(Signed) Ben Hansen, Chairperson

NOTICE OF COMMITTEE HEARING(S)
Health and Human Services
Room 1510 1:30 PM

Wednesday, February 25, 2026
LB1239 (cancel)

(Signed) Brian Hardin, Chairperson

Revenue
Room 1524 1:30 PM

Friday, February 20, 2026
LB849
LB930
LB932
LB872

Room 1524 1:30 PM

Wednesday, February 25, 2026
LB1165
LB974
LB1150
LB1037
LB931
LB802
LB803
LB901

(Signed) R. Brad von Gillern, Chairperson

MOTION(S) - Print in Journal

Senator Conrad filed the following motions to LB1261:

[MO406](#)

Indefinitely postpone pursuant to Rule 6, Sec. 3(f).

[MO407](#)

Bracket until April 16, 2026.

[MO408](#)

Recommit to the Natural Resources Committee.

[MO409](#)

Bracket until April 16, 2026.

[MO410](#)

Recommit to the Natural Resources Committee.

[MO411](#)

Indefinitely postpone.

ANNOUNCEMENT(S)

Priority designation(s) received:

Health and Human Services - LB867

Health and Human Services - LB912

AMENDMENT(S) - Print in Journal

Senator Holdcroft filed the following amendment to LB1001:
[AM2077](#)

(Amendments to Standing Committee amendments, AM1946)

- 1 1. Insert the following new sections:
- 2 Sec. 29. This act becomes operative on July 1, 2026.
- 3 Sec. 32. Since an emergency exists, this act takes effect when
- 4 passed and approved according to law.
- 5 2. Renumber the remaining sections accordingly.

Senator Juarez filed the following amendment to LB1261:
[AM2083](#)

- 1 1. Insert the following new section:
- 2 Sec. 2. Section 70-1003, Revised Statutes Supplement, 2025, is
- 3 amended to read:
- 4 70-1003 ~~(1)(1)(a)~~ There is hereby established an independent board
- 5 to be known as the Nebraska Power Review Board.
- 6 ~~(2)(a) Except as otherwise provided in subdivision (2)(b) of this~~
- 7 ~~section, the~~ The board shall consist of five members, including (i) at
- 8 least one engineer, (ii) at least one attorney, and (iii) three
- 9 additional persons.
- 10 (b) Upon the first vacation of the position or expiration of the
- 11 term of a member serving under subdivision (2)(a)(iii) of this section
- 12 that occurs after the effective date of this act, the board shall consist
- 13 of five members, including (i) at least one engineer, (ii) at least one
- 14 attorney, (iii) at least one licensed journeyman electrician who shall be
- 15 affiliated with a nonprofit labor organization for electrical workers
- 16 holding a certificate of exemption under section 501(c)(5) of the
- 17 Internal Revenue Code and shall be selected from a list of licensed
- 18 journeyman electricians recommended by such organization, and (iv) two
- 19 additional persons.
- 20 (3) No more than one person who is or who has within four years
- 21 preceding such person's appointment been either a director, an officer,
- 22 or an employee of any electric utility or an elective state officer shall
- 23 serve on the board at the same time. Any board member who previously was
- 24 either a director, an officer, or an employee of any electric utility
- 25 within four years preceding such board member's appointment shall refrain
- 26 from taking any action or making any decision in any proceeding before
- 27 the board that involves such electric utility for a period of four years
- 1 after the date such board member ceased being a director, an officer, or
- 2 an employee of such electric utility.
- 3 (4)(b) Members of the board shall be appointed by the Governor
- 4 subject to the approval of the Legislature. Upon expiration of the terms
- 5 of the members first appointed, the successors shall be appointed for
- 6 terms of four years. No member of the board shall serve more than three
- 7 consecutive terms. Any vacancy on the board arising other than from the
- 8 expiration of a term shall be filled by appointment for the unexpired
- 9 portion of the term, and any person appointed to fill a vacancy on the

10 board shall be eligible for reappointment for two more consecutive terms.
11 No more than three members of the board shall be registered members of
12 that political party represented by the Governor.
13 ~~(5)(2)~~ Each member of the board shall receive one hundred dollars
14 per day for each day actually and necessarily engaged in the performance
15 of his or her duties, but not to exceed seven thousand dollars in any one
16 year, except for the member designated to represent the board on the
17 Southwest Power Pool Regional State Committee or its equivalent
18 successor, who shall receive two hundred fifty dollars for each day
19 actually and necessarily engaged in the performance of his or her duties,
20 not to exceed thirty-five thousand dollars in any one year. If the member
21 designated to represent the board on the Southwest Power Pool Regional
22 State Committee should for any reason no longer serve in that capacity
23 during a year, the pay received while serving in such capacity shall not
24 be used for purposes of calculating the seven-thousand-dollar limitation
25 for board members not serving in that capacity. When another board member
26 acts as the proxy for the designated Southwest Power Pool Regional State
27 Committee member, he or she shall receive the same pay as the designated
28 member would have for that activity. Pay received while serving as proxy
29 for such designated member shall not be used for purposes of determining
30 whether the seven-thousand-dollar limitation has been met for board
31 members not serving as such designated member. Total pay to board members
1 for activities related to the Southwest Power Pool shall not exceed an
2 aggregate total of forty thousand dollars in any one year. Each member
3 shall be reimbursed for expenses while so engaged as provided in sections
4 81-1174 to 81-1177. The board shall have jurisdiction as provided in
5 Chapter 70, article 10.
6 ~~(6)(3)~~ The board shall elect from their members a chairperson and a
7 vice-chairperson. Decisions of the board shall require the approval of a
8 majority of the members of the board.
9 ~~(7)(4)~~ The board shall employ an executive director and may employ
10 such other staff necessary to carry out the duties pursuant to Chapter
11 70, article 10. The executive director shall serve at the pleasure of the
12 board and shall be solely responsible to the board. The executive
13 director shall be responsible for the administrative operations of the
14 board and shall perform such other duties as may be delegated or assigned
15 to him or her by the board. The board may obtain the services of experts
16 and consultants necessary to carry out the board's duties pursuant to
17 Chapter 70, article 10.
18 ~~(8)(5)~~ The board shall publish and submit a biennial report with
19 annual data to the Governor, with copies to be filed with the Clerk of
20 the Legislature and with the Department of Water, Energy, and
21 Environment. The report submitted to the Clerk of the Legislature shall
22 be submitted electronically. The department shall consider the
23 information in the Nebraska Power Review Board's report when the
24 department prepares its own reports pursuant to sections 81-1606 and
25 81-1607. The report of the board shall include:
26 (a) The assessments for the fiscal year imposed pursuant to section
27 70-1020;
28 (b) The gross income totals for each category of the industry and
29 the industry total;
30 (c) The number of suppliers against whom the assessment is levied,
31 by category and in total;
1 (d) The projected dollar costs of generation, transmission, and
2 microwave applications, approved and denied;
3 (e) The actual dollar costs of approved applications upon
4 completion, and a summary of an informational hearing concerning any
5 significant divergence between the projected and actual costs;
6 (f) A description of Nebraska's current electric system and
7 information on additions to and retirements from the system during the

8 fiscal year, including microwave facilities;
 9 (g) A statistical summary of board activities and an expenditure
 10 summary;
 11 (h) A roster of power suppliers in Nebraska and the assessment each
 12 paid; and
 13 (i) Appropriately detailed historical and projected electric supply
 14 and demand statistics, including information on the total generating
 15 capacity owned by Nebraska suppliers and the total peak load demand of
 16 the previous year, along with an indication of how the industry will
 17 respond to the projected situation.
 18 ~~(9)(6)~~ The board may, in its discretion, hold public hearings
 19 concerning the conditions that may indicate that retail competition in
 20 the electric industry would benefit Nebraska's citizens and what steps,
 21 if any, should be taken to prepare for retail competition in Nebraska's
 22 electricity market. In determining whether to hold such hearings, the
 23 board shall consider the sufficiency of public interest.
 24 ~~(10)(7)~~ The board may, at any time deemed beneficial by the board,
 25 submit a report to the Governor with copies to be filed with the Clerk of
 26 the Legislature and the Natural Resources Committee of the Legislature.
 27 The report filed with the Clerk of the Legislature and the committee
 28 shall be filed electronically. The report may include:
 29 (a) Whether or not a viable regional transmission organization and
 30 adequate transmission exist in Nebraska or in a region which includes
 31 Nebraska;
 1 (b) Whether or not a viable wholesale electricity market exists in a
 2 region which includes Nebraska;
 3 (c) To what extent retail rates have been unbundled in Nebraska;
 4 (d) A comparison of Nebraska's wholesale electricity prices to the
 5 prices in the region; and
 6 (e) Any other information the board believes to be beneficial to the
 7 Governor, the Legislature, and Nebraska's citizens when considering
 8 whether retail electric competition would be beneficial, such as, but not
 9 limited to, an update on deregulation activities in other states and an
 10 update on federal deregulation legislation.
 11 ~~(11)(8)~~ The board may establish working groups of interested parties
 12 to assist the board in carrying out the powers set forth in subsections
 13 ~~(9)(6)~~ and ~~(10)(7)~~ of this section.
 14 2. On page 4, after line 2 insert the following new subdivisions:
 15 "(b) Any privately owned electric generation facility that is
 16 subject to a contract described in this subsection shall, during the
 17 construction of such facility and any major maintenance activities,
 18 comply with the following workforce standards:
 19 (i) Payment of wages at a rate not less than the prevailing wage
 20 rates as determined under sections 73-101 to 73-106;
 21 (ii) Utilization of one or more registered apprenticeship programs
 22 approved by the United States Department of Labor or the Nebraska
 23 Department of Labor, to the extent such programs are available for the
 24 work being performed; and
 25 (iii) Compliance with all applicable state and federal workplace
 26 safety laws and regulations.
 27 (c) Nothing in this subsection shall be construed to authorize or
 28 permit any displacement, layoff, reduction in force, or reduction in
 29 wages, benefits, or collectively bargained rights of employees of any
 30 consumer-owned utility as a result of a contract entered into pursuant to
 31 this subsection."; in line 3 strike "(b)" and insert "(d)"; and in line 8
 1 strike "(c)" and insert "(e)".
 2 3. Renumber the remaining section and correct the repealer
 3 accordingly.

PRESENTED TO THE GOVERNOR

Presented to the Governor on February 12, 2026, at 10:05 a.m. were the following: LBs 716, 203, 437, and 668.

(Signed) Jamie Leishman
Clerk of the Legislature's Office

GENERAL FILE

LEGISLATIVE BILL 653. Senator McKinney renewed [AM1947](#), found on page 655 and considered in this day's Journal.

Senator Spivey renewed [AM2098](#), found and considered in this day's Journal, to the McKinney amendment.

Senator Spivey moved for a call of the house. The motion prevailed with 25 ayes, 1 nay, and 23 not voting.

Senator Spivey requested a roll call vote on her amendment.

Voting in the affirmative, 16:

Bostar	DeBoer	Hunt	Quick
Cavanaugh, J.	Dungan	Juarez	Raybould
Cavanaugh, M.	Fredrickson	McKinney	Rountree
Conrad	Guereca	Prokop	Spivey

Voting in the negative, 29:

Andersen	DeKay	Hughes	Meyer, F.	Storer
Armendariz	Dorn	Ibach	Meyer, G.	Storm
Ballard	Hallstrom	Jacobson	Moser	Strommen
Brandt	Hansen	Kauth	Riepe	von Gillern
Clements	Hardin	Lippincott	Sanders	Wordekemper
Clouse	Holdcroft	Lonowski	Sorrentino	

Present and not voting, 2:

Arch	Murman
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Excused and not voting, 2:

Bosn	Dover
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The Spivey amendment lost with 16 ayes, 29 nays, 2 present and not voting, and 2 excused and not voting.

Senator McKinney requested a roll call vote on his amendment.

Voting in the affirmative, 16:

Bostar	DeBoer	Hunt	Quick
Cavanaugh, J.	Dungan	Juarez	Raybould
Cavanaugh, M.	Fredrickson	McKinney	Rountree
Conrad	Guereca	Prokop	Spivey

Voting in the negative, 29:

Andersen	DeKay	Hughes	Meyer, F.	Storer
Armendariz	Dorn	Ibach	Meyer, G.	Storm
Ballard	Hallstrom	Jacobson	Moser	Strommen
Brandt	Hansen	Kauth	Riepe	von Gillern
Clements	Hardin	Lippincott	Sanders	Wordekemper
Clouse	Holderoft	Lonowski	Sorrentino	

Present and not voting, 2:

Arch	Murman
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Excused and not voting, 2:

Bosn	Dover
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The McKinney amendment lost with 16 ayes, 29 nays, 2 present and not voting, and 2 excused and not voting.

The Chair declared the call raised.

Pending.

COMMITTEE REPORT(S)

Banking, Commerce and Insurance

LEGISLATIVE BILL 837. Placed on General File with amendment.

AM1826

1 1. Strike the original section and insert the following new
 2 sections:
 3 Section 1. (1) Any person selling goods or services in a cash
 4 transaction, entering into any transaction that results in a payment or
 5 transfer of cash between the parties to the transaction, or paying cash
 6 wages to an employee as compensation:
 7 (a) Except as provided in subdivision (1)(c) of this section, in any
 8 case in which the total cash transaction amount, including any taxes,
 9 fees, surcharges, assessments, and other governmental charges, or the
 10 final cash amount paid out or returned to a customer or employee ends
 11 with one, two, six, or seven as the final digit of the number of cents
 12 for the transaction, may round down such number of cents to the nearest
 13 number of cents divisible by five;
 14 (b) In any case in which the total cash transaction amount,

15 including any taxes, fees, surcharges, assessments, and other
16 governmental charges, or the final cash amount paid out or returned to a
17 customer or employee ends with three, four, eight, or nine as the final
18 digit of the number of cents for the transaction, may round up such
19 number of cents to the nearest number of cents divisible by five; and
20 (c) In any case in which the total cash transaction amount,
21 including any taxes, fees, surcharges, assessments, and other
22 governmental charges, or the final cash amount paid out or returned to a
23 customer or employee totals one cent or two cents, shall round up the
24 transaction amount to five cents.
25 (2) This section shall not apply to any transaction for which
26 payment is made by any demand or negotiable instrument, electronic fund
27 transfer, check, gift card, money order, credit card, or other similar
1 instrument or method, except to the extent cash is disbursed to a
2 customer or employee.
3 (3) Any person selling goods or services shall use either (a) the
4 method of rounding under this section that uses the total cash
5 transaction amount, including any taxes, fees, surcharges, assessments,
6 and other governmental charges, or (b) the method of rounding under this
7 section that uses the final cash amount paid out or returned to a
8 customer or employee for all transactions by such person at any single
9 premise and shall not use both methods at such premise.
10 (4)(a) Rounding under this section shall be applied solely to the
11 final settled cash amount paid by, paid out to, or returned to a customer
12 or employee. Rounding under this section shall not alter:
13 (i) The sales price of any good or service;
14 (ii) The amount of any tax calculated or imposed under state or
15 local law; and
16 (iii) Any regulatory fee, government-imposed fee, surcharge,
17 assessment, or other charge required by law.
18 (b) The amounts described in subdivisions (4)(a)(i), (ii), and (iii)
19 of this section shall be calculated and imposed in the exact amount
20 otherwise required, without rounding.
21 (5) In a transaction involving both cash and noncash forms of
22 payment, payment by noncash or electronic means shall be applied first to
23 the amount due, with any remaining balance payable in cash.
24 (6) Any person selling goods or services shall calculate and remit
25 all taxes, fees, and other charges, whether imposed by state or municipal
26 taxing authorities or by such persons, based on the sales price prior to
27 any rounding under this section.
28 (7) Any person selling goods or services shall not be in violation
29 of any state or municipal requirements, laws, regulations, or standards
30 based on any action taken in compliance with this section.
31 (8) Notwithstanding any other provision of law to the contrary,
1 including section 77-1737, any rounding under this section shall be
2 considered an administrative settlement of the physical payment and shall
3 not be construed as a release, discharge, remission, or commutation of
4 any tax, fee, or assessment within the meaning of Article VIII, section
5 4, of the Constitution of Nebraska. The underlying tax liability for any
6 transaction where rounding under this section applies remains the exact
7 amount calculated prior to such rounding, and any difference resulting
8 from the settlement of a cash transaction shall be accounted for as an
9 administrative adjustment for the physical impossibility of exact
10 currency exchange.
11 Sec. 2. Since an emergency exists, this act takes effect when passed
12 and approved according to law.

(Signed) Mike Jacobson, Chairperson

NOTICE OF COMMITTEE HEARING(S)

Natural Resources
Room 1023 1:30 PM

Thursday, February 19, 2026

LB1141

LB1028

LR298CA

(Signed) Barry DeKay, Vice Chairperson

AMENDMENT(S) - Print in Journal

Senator Conrad filed the following amendments to LB1261:

[AM2110](#)

1 1. On page 3, line 2, strike "projected" and insert "actual".

[AM2111](#)

1 1. On page 4, line 2, after the period insert "Any such waiver must
2 be approved by the board of directors of such consumer-owned utility or
3 utilities.".

[AM2115](#)

1 1. On page 3, line 24, after "utilities" insert ". Any contract
2 entered into under this subdivision must be approved by the board of
3 directors of the consumer-owned utility or utilities".

[AM2116](#)

1 1. On page 3, line 24, after "utilities" insert ". In the event of
2 any breach of contract by the privately owned electric supplier, the
3 consumer-owned utility or utilities shall regain their authority to use
4 eminent domain to acquire the subject generation assets".

[AM2119](#)

1 1. On page 3, line 28, strike "and".
2 2. On page 4, line 2, strike the underscored period and insert ";
3 and"; and after line 2 insert the following new subdivision:
4 "(v) The privately owned electric generation facility shall submit
5 an annual environmental impact report to the board of directors of the
6 consumer-owned utility or utilities with which the privately owned
7 electric generation facility has contracted under the provisions of this
8 subsection.".

[AM2120](#)

1 1. On page 3, line 24, after "utilities" insert ". Any contract
2 entered into under this subdivision shall have a term of no more than
3 five years and may be renewed for additional five-year terms upon the
4 approval of all parties to the contract. Any such renewal must be
5 approved by the board of directors of the consumer-owned utility or
6 utilities that are parties to such contract".

[AM2123](#)

1 1. On page 3, line 28, strike "and".
2 2. On page 4, line 2, strike the underscored period and insert ";

3 and"; and after line 2 insert the following new subdivision:
 4 "(v) No privately owned electric generation facility that is subject
 5 to a contract under this subsection shall receive any tax incentives
 6 under the Nebraska Advantage Act or the ImagiNE Nebraska Act

Senator Storer filed the following amendment to LB795:
AM2092 is available in the Bill Room.

Senator Dungan filed the following amendment to LB653:
AM2041

(Amendments to AM1701)

1 1. On page 4, line 14, after "student" insert "and the parent,
 2 guardian, or educational decisionmaker as defined in section 79-530 of
 3 the student"; in line 15 strike beginning with the first "or" through
 4 "her", show as stricken, and insert "and written notice of the charges
 5 against the student"; and in line 17 strike "his or her", show as
 6 stricken, and insert "the student's" and after "version" insert "of the
 7 events leading to the alleged conduct or violation the principal has
 8 determined necessitates a short-term suspension and evidence to support
 9 the student's version of such events".
 10 2. On page 5, after the period in line 3, insert "If such conference
 11 has not been held, a parent, guardian, or educational decisionmaker as
 12 defined in section 79-530 may submit a written request to the school for
 13 a conference with the principal relating to the short-term suspension of
 14 such parent's, guardian's, or educational decisionmaker's child pursuant
 15 to this section and the written statement received pursuant to
 16 subdivision (4)(a) of this section".

ANNOUNCEMENT(S)

Priority designation(s) received:

Hardin - LB1143
 Government, Military and Veterans Affairs - LB596
 Government, Military and Veterans Affairs - LB1075
 M. Cavanaugh - LB958

MOTION(S) - Print in Journal

Senator Dungan filed the following motions to LB795:
MO412
 Bracket.

MO413
 Indefinitely postpone.

Senator McKinney filed the following motions to LB795:
MO414
 Bracket until April 17, 2026.

MO415
 Recommit to the Judiciary Committee.

UNANIMOUS CONSENT - Add Cointroducer(s)

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

Senator Brandt name added to LB304.

Senator Sanders name added to LB594.

Senator Brandt name added to LB762.

Senator Dungan name added to LB826.

Senator Clements name added to LB1159.

Senator Bostar name added to LB1189.

Senator Bostar name added to LB1240.

VISITOR(S)

Visitors to the Chamber were Kendra Mitchell, Potter; Matthew Elston, Sidney; Emily Osantowski, Central City; Caleb Jackson, Seward; students from Lincoln Christian, Lincoln; members of Midland African Chamber, Omaha; members of the League of Women Voters of Nebraska.

The Doctor of the Day was Dr. Dave Hoelting, Pender.

ADJOURNMENT

At 12:04 p.m., on a motion by Senator Quick, the Legislature adjourned until 10:00 a.m., Tuesday, February 17, 2026.

Brandon Metzler
Clerk of the Legislature