

**THIRTY-THIRD DAY - FEBRUARY 25, 2026**

**LEGISLATIVE JOURNAL**

**ONE HUNDRED NINTH LEGISLATURE  
SECOND SESSION**

**THIRTY-THIRD DAY**

Legislative Chamber, Lincoln, Nebraska  
Wednesday, February 25, 2026

**PRAYER**

The prayer was offered by Senator Dorn.

**PLEDGE OF ALLEGIANCE**

The Pledge of Allegiance was offered by Senator Lippincott.

**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 Senator Spivey who was excused; and Senators Bostar, Dover, Prokop, and Rountree who were excused until they arrive.

**CORRECTIONS FOR THE JOURNAL**

On page 804, line 44, delete the word "the".  
Day 32 was approved as corrected.

**MESSAGE(S) FROM THE GOVERNOR**

February 24, 2026

Brandon Metzler  
Clerk of the Legislature  
State Capitol, Room 2018  
Lincoln, NE 68509

Dear Clerk Metzler:

Engrossed Legislative Bills 103, 202, 320, 397, 441, 663, 794, and 821 were received in my office on February 20, 2026, and signed on February 24, 2026.

These bills were delivered to the Secretary of State on February 24, 2026.

Sincerely,  
(Signed) Jim Pillen  
Governor

### COMMITTEE REPORT(S)

#### Agriculture

The Agriculture 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.

Susan J Connell - Nebraska Brand Committee

Aye: 8. DeKay, Hansen, Holdcroft, Ibach, Kauth, Meyer, F., Raybould, Storm. Nay: 0. Absent: 0. Present and not voting: 0.

The Agriculture 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.

Mark Hesser - State Fair Board

Aye: 8. DeKay, Hansen, Holdcroft, Ibach, Kauth, Meyer, F., Raybould, Storm. Nay: 0. Absent: 0. Present and not voting: 0.

(Signed) Barry DeKay, Chairperson

#### Revenue

### LEGISLATIVE BILL 1124. Placed on General File with amendment.

#### [AM2253](#)

1 1. Strike the original sections and insert the following new  
2 sections:  
3 Section 1. Section 77-2602, Revised Statutes Cumulative Supplement,  
4 2024, is amended to read:  
5 77-2602 (1)(a) The Legislature finds that:  
6 (i) The State of Nebraska spends in excess of one hundred twenty  
7 million dollars annually in medicaid expenses related to cancer, disease,  
8 and illness caused by smoking;  
9 (ii) Smoking related cancer, disease, and illness are preventable;  
10 and  
11 (iii) Medicaid costs paid by taxpayers account for more than twenty  
12 percent of the State of Nebraska's General Fund appropriations and

13 continue to increase.

14 (b) It is the intent of the Legislature to direct a portion of the

15 cigarette tax revenue to be used for the purposes of medicaid.

16 ~~(2)(4)~~ Every stamping agent engaged in distributing or selling

17 cigarettes at wholesale in this state shall pay to the Tax Commissioner

18 of this state a special privilege tax. This shall be in addition to all

19 other taxes. It shall be paid prior to or at the time of the sale, gift,

20 or delivery to the retail dealer in the several amounts as follows: On

21 each package of cigarettes containing not more than twenty cigarettes,

22 one dollar and sixty-four cents per package; and on packages containing

23 more than twenty cigarettes, the same tax as provided on packages

24 containing not more than twenty cigarettes for the first twenty

25 cigarettes in each package and a tax of one-twentieth of the tax on the

26 first twenty cigarettes on each cigarette in excess of twenty cigarettes

27 in each package.

1 ~~(3)(2)~~ Beginning ~~July 1, 2026~~ ~~October 1, 2004~~, the State Treasurer

2 shall place the equivalent of ~~fifty-two~~ ~~forty-nine~~ cents of such tax in

3 the General Fund. For purposes of this section, the equivalent of a

4 specified number of cents of the tax shall mean that portion of the

5 proceeds of the tax equal to the specified number divided by the tax rate

6 per package of cigarettes containing not more than twenty cigarettes.

7 ~~(4)(3)~~ The State Treasurer shall distribute the remaining proceeds

8 of such tax as follows:

9 (a) Beginning July 1, 1980, the State Treasurer shall place the

10 equivalent of one cent of such tax in the Nebraska Outdoor Recreation

11 Development Cash Fund. For fiscal year distributions occurring after

12 FY1998-99, the distribution under this subdivision shall not be less than

13 the amount distributed under this subdivision for FY1997-98. Any money

14 needed to increase the amount distributed under this subdivision to the

15 FY1997-98 amount shall reduce the distribution to the General Fund;

16 (b) Beginning July 1, 1993, the State Treasurer shall place the

17 equivalent of three cents of such tax in the Health and Human Services

18 Cash Fund to carry out sections 81-637 to 81-640. For fiscal year

19 distributions occurring after FY1998-99, the distribution under this

20 subdivision shall not be less than the amount distributed under this

21 subdivision for FY1997-98. Any money needed to increase the amount

22 distributed under this subdivision to the FY1997-98 amount shall reduce

23 the distribution to the General Fund;

24 (c) Beginning October 1, 2002, and continuing until all the purposes

25 of the Deferred Building Renewal Act have been fulfilled, the State

26 Treasurer shall place the equivalent of seven cents of such tax in the

27 Building Renewal Allocation Fund. The distribution under this subdivision

28 shall not be less than the amount distributed under this subdivision for

29 FY1997-98. Any money needed to increase the amount distributed under this

30 subdivision to the FY1997-98 amount shall reduce the distribution to the

31 General Fund;

1 (d) Beginning July 1, 2016, and every fiscal year thereafter, the

2 State Treasurer shall place the equivalent of three million eight hundred

3 twenty thousand dollars of such tax in the Nebraska Public Safety

4 Communication System Cash Fund. If necessary, the State Treasurer shall

5 reduce the distribution of tax proceeds to the General Fund pursuant to

6 subsection ~~(3)(2)~~ of this section by such amount required to fulfill the

7 distribution pursuant to this subdivision; ~~and~~

8 (e) Beginning July 1, 2016, and every fiscal year thereafter, the

9 State Treasurer shall place the equivalent of one million two hundred

10 fifty thousand dollars of such tax in the Nebraska Health Care Cash Fund.

11 If necessary, the State Treasurer shall reduce the distribution of tax

12 proceeds to the General Fund pursuant to subsection ~~(3)(2)~~ of this

13 section by such amount required to fulfill the distribution pursuant to

14 this subdivision; ~~and~~.

15 (f) Beginning July 1, 2026, and every fiscal year thereafter, the  
 16 State Treasurer shall place the equivalent of ninety-seven cents of such  
 17 tax in the Medicaid Expense Offset Cash Fund. If necessary, the State  
 18 Treasurer shall reduce the distribution of tax proceeds to the General  
 19 Fund pursuant to subsection (3) of this section by such amount required  
 20 to fulfill the distribution pursuant to this subdivision.

21 ~~(5)~~(4) If, after distributing the proceeds of such tax pursuant to  
 22 subsections ~~(3)~~(2) and ~~(4)~~(3) of this section, any proceeds of such tax  
 23 remain, the State Treasurer shall place such remainder in the Nebraska  
 24 Capital Construction Fund.

25 ~~(6)~~(5) The Legislature hereby finds and determines that the projects  
 26 funded from the Building Renewal Allocation Fund are of critical  
 27 importance to the State of Nebraska. It is the intent of the Legislature  
 28 that the allocations and appropriations made by the Legislature to such  
 29 fund not be reduced until all contracts and securities relating to the  
 30 construction and financing of the projects or portions of the projects  
 31 funded from such fund are completed or paid, and that until such time any  
 1 reductions in the cigarette tax rate made by the Legislature shall be  
 2 simultaneously accompanied by equivalent reductions in the amount  
 3 dedicated to the General Fund from cigarette tax revenue. Any provision  
 4 made by the Legislature for distribution of the proceeds of the cigarette  
 5 tax for projects or programs other than those to (a) the General Fund,  
 6 (b) the Nebraska Outdoor Recreation Development Cash Fund, (c) the Health  
 7 and Human Services Cash Fund, (d) the Building Renewal Allocation Fund,  
 8 (e) the Nebraska Public Safety Communication System Cash Fund, ~~and~~ (f)  
 9 the Nebraska Health Care Cash Fund, and (g) the Medicaid Expense Offset  
 10 Cash Fund shall not be made a higher priority than or an equal priority  
 11 to any of the programs or projects specified in subdivisions (a) through  
 12 ~~(g)~~(f) of this subsection.

13 Sec. 2. The Medicaid Expense Offset Cash Fund is created. The fund  
 14 shall contain the money received pursuant to section 77-2602. The fund  
 15 shall be administered by the Department of Health and Human Services.  
 16 Money in the fund shall be used for state expenses incurred pursuant to  
 17 the Medical Assistance Act. Any money in the Medicaid Expense Offset Cash  
 18 Fund available for investment shall be invested by the state investment  
 19 officer pursuant to the Nebraska Capital Expansion Act and the Nebraska  
 20 State Funds Investment Act.

21 Sec. 3. Section 77-4008, Revised Statutes Supplement, 2025, is  
 22 amended to read:

23 77-4008 (1)(a) A tax is hereby imposed upon the first owner of  
 24 tobacco products to be sold in this state.

25 (b) The tax on snuff shall be forty-four cents per ounce and a  
 26 proportionate tax at the like rate on all fractional parts of an ounce.  
 27 Such tax shall be computed based on the net weight as listed by the  
 28 manufacturer.

29 ~~(c) The tax on an electronic nicotine delivery system containing~~  
 30 ~~three milliliters or less of consumable material shall be five cents per~~  
 31 ~~milliliter of consumable material and a proportionate tax at the like~~  
 1 ~~rate on all fractional parts of a milliliter.~~

2 ~~(c)~~(d) The tax on an electronic nicotine delivery system containing  
 3 ~~more than three milliliters of consumable material shall be thirty~~  
 4 percent of (i) the purchase price of such electronic nicotine delivery  
 5 system paid by the first owner or (ii) the price at which the first owner  
 6 who made, manufactured, or fabricated the electronic nicotine delivery  
 7 system sells the item to others.

8 ~~(d)~~(e) For electronic nicotine delivery systems in the possession of  
 9 retail dealers for which tax has not been paid, the tax under this  
 10 subsection shall be imposed at the earliest time the retail dealer: (i)  
 11 Brings or causes to be brought into the state any electronic nicotine  
 12 delivery system for sale; (ii) makes, manufactures, or fabricates any

13 electronic nicotine delivery system in this state for sale in this state;  
14 or (iii) sells any electronic nicotine delivery system to consumers  
15 within this state.  
16 ~~(e)(f)~~ The tax on alternative nicotine products shall be twenty  
17 percent of (i) the purchase price of such products paid by the first  
18 owner or (ii) the price at which a first owner who made, manufactured, or  
19 fabricated the product sells the items to others.  
20 ~~(f)(e)~~ The tax on tobacco products not otherwise provided for in  
21 this section shall be twenty percent of (i) the purchase price of such  
22 tobacco products paid by the first owner or (ii) the price at which a  
23 first owner who made, manufactured, or fabricated the tobacco product  
24 sells the items to others.  
25 ~~(g)(h)~~ The tax on tobacco products shall be in addition to all other  
26 taxes.  
27 (2) Whenever any person who is licensed under section 77-4009  
28 purchases tobacco products from another person licensed under section  
29 77-4009, the seller shall be liable for the payment of the tax.  
30 (3) Amounts collected pursuant to this section shall be used and  
31 distributed pursuant to section 77-4025.  
1 Sec. 4. This act becomes operative on July 1, 2026.  
2 Sec. 5. Original section 77-2602, Revised Statutes Cumulative  
3 Supplement, 2024, and section 77-4008, Revised Statutes Supplement, 2025,  
4 are repealed.  
5 Sec. 6. Since an emergency exists, this act takes effect when  
6 passed and approved according to law.

(Signed) R. Brad von Gillern, Chairperson

### **MOTION(S) - Print in Journal**

Senator Fredrickson filed the following motions to [LB926](#):  
[MO464](#)  
Indefinitely postpone pursuant to Rule 6, Sec. 3(f).

[MO465](#)  
Bracket until April 17, 2026.

[MO466](#)  
Recommit to the Health and Human Services Committee.

### **GENERAL FILE**

**LEGISLATIVE BILL 455.** Senator Raybould offered [MO76](#), found on page 796, First Session, 2025, to indefinitely postpone pursuant to Rule 6, Sec. 3(f).

Senator Hallstrom opened on LB455.

Senator Raybould opened on MO76.

Pending.

**MESSAGE(S) FROM THE GOVERNOR**

February 25, 2026

Brandon Metzler  
Clerk of the Legislature  
State Capitol, Room 2018  
Lincoln, NE 68509

Dear Clerk Metzler:

Engrossed Legislative Bills 717e, 718, and 719e were received in my office on February 20, 2026, and signed on February 25, 2026.

These bills were delivered to the Secretary of State on February 25, 2026.

Sincerely,  
(Signed) Jim Pillen  
Governor

**COMMITTEE REPORT(S)**  
Education

The Education 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.

Jon Abegglen - Board of Educational Lands and Funds

Aye: 8. Conrad, Hughes, Hunt, Juarez, Lonowski, Meyer, G., Murman, Sanders. Nay: 0. Absent: 0. Present and not voting: 0.

The Education 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.

Chad W Buckendahl - Technical Advisory Committee for Statewide Assessment

Joshua Fields - Technical Advisory Committee for Statewide Assessment

Aye: 8. Conrad, Hughes, Hunt, Juarez, Lonowski, Meyer, G., Murman, Sanders. Nay: 0. Absent: 0. Present and not voting: 0.

The Education 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.

Paul J Von Behren - Coordinating Commission for Postsecondary Education  
William Wilson -Coordinating Commission for Postsecondary Education

Aye: 8. Conrad, Hughes, Hunt, Juarez, Lonowski, Meyer, G., Murman, Sanders. Nay: 0. Absent: 0. Present and not voting: 0.

(Signed) Dave Murman, Chairperson

General Affairs

**LEGISLATIVE BILL 1004.** Placed on General File with amendment.

[AM2112](#)

1 1. Strike the original sections and insert the following new  
 2 sections:  
 3 Section 1. Section 53-101, Revised Statutes Supplement, 2025, is  
 4 amended to read:  
 5 53-101 Sections 53-101 to 53-1,122 and sections 6 to 8 and 11 of  
 6 this act shall be known and may be cited as the Nebraska Liquor Control  
 7 Act.  
 8 Sec. 2. Section 53-103, Revised Statutes Cumulative Supplement,  
 9 2024, is amended to read:  
 10 53-103 For purposes of the Nebraska Liquor Control Act, the  
 11 definitions found in sections 53-103.01 to 53-103.52 and sections 6 to 8  
 12 of this act apply.  
 13 Sec. 3. Section 53-103.02, Reissue Revised Statutes of Nebraska, is  
 14 amended to read:  
 15 53-103.02 (1) Alcoholic liquor includes alcohol, spirits, wine,  
 16 beer, and any liquid or solid, patented or not, containing one-half of  
 17 one percent or more alcohol by volume ~~alcohol~~, spirits, wine, or beer and  
 18 capable of being consumed as a beverage by a human being. Alcoholic  
 19 liquor also includes confections or candy that contains more than one-  
 20 half of one percent alcohol.  
 21 (2) The Nebraska Liquor Control Act does not apply to (a) alcohol  
 22 used in the manufacture of denatured alcohol produced in accordance with  
 23 acts of Congress and regulations adopted and promulgated pursuant to such  
 24 acts, (b) flavoring extracts, syrups, medicinal, mechanical, scientific,  
 25 culinary, or toilet preparations, or food products unfit for beverage  
 26 purposes, but the act applies to alcoholic liquor used in the  
 27 manufacture, preparation, or compounding of such products or confections  
 1 or candy that contains more than one-half of one percent alcohol, ~~or~~ (c)  
 2 wine intended for use and used by any church or religious organization  
 3 for sacramental purposes, or (d) nonalcoholic beer, nonalcoholic wine, or  
 4 nonalcoholic spirits, except as provided in section 11 of this act and  
 5 section 53-174.  
 6 Sec. 4. Section 53-103.03, Reissue Revised Statutes of Nebraska, is  
 7 amended to read:  
 8 53-103.03 (1) Beer means a beverage obtained by alcoholic  
 9 fermentation of an infusion or concoction of barley or other grain, malt,  
 10 and hops in water and includes, but is not limited to, beer, ale, stout,  
 11 lager beer, porter, ~~near-beer~~, flavored malt beverage, and hard cider.  
 12 (2) Beer does not include nonalcoholic beer.  
 13 Sec. 5. Section 53-103.24, Reissue Revised Statutes of Nebraska, is  
 14 amended to read:  
 15 53-103.24 Nonalcoholic beer ~~Near-beer~~ means any beverage that:  
 16 (1) Contains alcohol obtained by alcoholic fermentation of an  
 17 infusion or concoction of barley or other grain, malt, and hops in water;  
 18 (2) Is intended to be marketed or sold as any nonalcoholic: Beer,  
 19 ale, stout, lager beer, porter, malt beverage, or cider; and  
 20 (3) Contains at least a trace amount of alcohol but ~~beer containing~~  
 21 less than one-half of one percent of alcohol by volume.

22 Sec. 6. Nonalcoholic drink means any nonalcoholic beer,

23 nonalcoholic spirits, or nonalcoholic wine.

24 Sec. 7. Nonalcoholic spirits means any beverage that:

25 (1) Contains alcohol obtained by distillation, mixed with water or  
26 other substance in solution;

27 (2) Is intended to be marketed or sold as any nonalcoholic spirit or

28 liquor, including, but not limited to, brandy, rum, whiskey, or gin; and

29 (3) Contains at least a trace amount of alcohol but less than one-

30 half of one percent of alcohol by volume.

31 Sec. 8. Nonalcoholic wine means any beverage that:

1 (1) Contains alcohol obtained by the fermentation of the natural

2 contents of fruits or vegetables, containing sugar, including such

3 beverages when fortified by the addition of alcohol or spirits;

4 (2) Is intended to be marketed or sold as any nonalcoholic wine; and

5 (3) Contains at least a trace amount of alcohol but less than one-

6 half of one percent of alcohol by volume.

7 Sec. 9. Section 53-103.38, Reissue Revised Statutes of Nebraska, is

8 amended to read:

9 53-103.38 Spirits means any beverage which contains alcohol obtained

10 by distillation, mixed with water or other substance in solution. Spirits

11 includes brandy, rum, whiskey, gin, or other spirituous liquors and such

12 liquors when rectified, blended, or otherwise mixed with alcohol or other

13 substances. Spirits does not include flavored malt beverages or

14 nonalcoholic spirits.

15 Sec. 10. Section 53-103.42, Reissue Revised Statutes of Nebraska, is

16 amended to read:

17 53-103.42 Wine means any alcoholic beverage obtained by the

18 fermentation of the natural contents of fruits or vegetables, containing

19 sugar, including such beverages when fortified by the addition of alcohol

20 or spirits. Wine does not include nonalcoholic wine.

21 Sec. 11. No person shall sell, furnish, give away, exchange, or

22 deliver, or permit the sale, gift, or procuring of, any nonalcoholic

23 drink to any minor. A person who knowingly and willfully violates this

24 section is guilty of a Class IV misdemeanor.

25 Sec. 12. Section 53-174, Revised Statutes Cumulative Supplement,

26 2024, is amended to read:

27 53-174 (1) For purposes of this section:

28 (a) Co-branded alcoholic beverage means an alcoholic liquor beverage

29 containing the same or similar brand name, logo, or packaging as a

30 nonalcoholic beverage containing no alcohol;

31 (b) Immediately adjacent means directly touching or immediately

1 bordering one another from above, below, or the side. Immediately

2 adjacent does not include a separate aisle; ~~and~~

3 (c) Nonalcoholic drink has the same meaning as in section 6 of this

4 act; and

5 (d)(e) Retail sales floor means the part of a retailer's premises

6 that contains goods on display that are freely accessible to the

7 consumer.

8 (2) Except as provided in subsection (4) of this section, the holder

9 of a retail license to sell alcoholic liquor, beer, or wine at retail for

10 consumption off the licensed premises with a retail sales floor that is

11 larger than two thousand five hundred square feet shall not display any

12 co-branded alcoholic beverage or nonalcoholic drink immediately adjacent

13 to any soft drink, fruit juice, bottled water, candy, or snack food

14 portraying cartoons or youth-oriented images.

15 (3) Except as provided in subsection (4) of this section, the holder

16 of a retail license to sell alcoholic liquor, beer, or wine at retail for

17 consumption off the licensed premises with a retail sales floor that is

18 two thousand five hundred square feet or smaller shall either:

19 (a) Not place any co-branded alcoholic beverage or nonalcoholic

20 drink immediately adjacent to any soft drink, fruit juice, bottled water,  
 21 candy, or snack food portraying cartoons or youth-oriented images; or  
 22 (b) Equip any such display containing any co-branded alcoholic  
 23 beverage or nonalcoholic drink immediately adjacent to any soft drink,  
 24 fruit juice, bottled water, candy, or snack food portraying cartoons or  
 25 youth-oriented images with signage that indicates the product is an  
 26 alcoholic beverage or may contain alcohol. Such signage shall be clearly  
 27 visible to consumers, shall be not less than eight and one-half by eleven  
 28 inches in size, and shall contain language substantially similar to:  
 29 "This product is an alcoholic beverage or may contain alcohol and is  
 30 available only to persons who are twenty-one years of age or older."  
 31 (4) This section does not apply to a shelf, aisle, display, or  
 1 display area in which the primary items for sale contain alcoholic liquor  
 2 or in an area in which persons younger than twenty-one years of age are  
 3 prohibited from entering without a parent or legal guardian.  
 4 (5) The commission may cause inspection to be made on the premises  
 5 of all retail licensees relating to co-branded alcoholic beverage and  
 6 nonalcoholic drink displays, and if it is found that any such licensee is  
 7 violating this section or any rules and regulations adopted and  
 8 promulgated by the commission pursuant to this section, the license may  
 9 be suspended, canceled, or revoked after the licensee is given an  
 10 opportunity to be heard in the licensee's defense.  
 11 Sec. 13. Original sections 53-103.02, 53-103.03, 53-103.24,  
 12 53-103.38, and 53-103.42, Reissue Revised Statutes of Nebraska, sections  
 13 53-103 and 53-174, Revised Statutes Cumulative Supplement, 2024, and  
 14 section 53-101, Revised Statutes Supplement, 2025, are repealed.  
 15 Sec. 14. The following section is outright repealed: Section  
 16 53-160.02, Reissue Revised Statutes of Nebraska.

(Signed) Rick Holdcroft, Chairperson

Health and Human Services

**LEGISLATIVE BILL 1012.** Placed on General File.

**LEGISLATIVE BILL 912.** Placed on General File with amendment.  
[AM2224](#) is available in the Bill Room.

(Signed) Brian Hardin, Chairperson

#### **AMENDMENT(S) - Print in Journal**

Senator Fredrickson filed the following amendment to [LB771](#):  
[AM2262](#)

(Amendments to E&R amendments, ER119)

1 1. Strike the Fredrickson amendment, FA1013.  
 2 2. On page 2, strike beginning with "Dynamic" in line 7 through the  
 3 underscored period in line 8 and insert "Dynamic pricing shall not be  
 4 permitted for seven days after any state of emergency declared by the  
 5 Governor when such emergency impacts the transportation of persons,  
 6 suppliers, goods, or equipment.".

Senator Ballard filed the following amendment to [LB824](#):  
[AM2230](#)

1 1. On page 15, line 12, strike "provide intermittent" and show as  
 2 stricken; and strike beginning with the second "as" in line 13 through  
 3 "79-930" in line 14 and show as stricken.

**GENERAL FILE**

**LEGISLATIVE BILL 455.** Senator Raybould renewed [MO76](#), found on page 796, First Session, 2025, and considered in this day's Journal, to indefinitely postpone pursuant to Rule 6, Sec. 3(f).

Pending.

**COMMITTEE REPORT(S)**

## Agriculture

**LEGISLATIVE BILL 815.** Placed on General File with amendment.

[AM2131](#)

1 1. Insert the following new section:

2 Sec. 3. Section 66-739, Revised Statutes Cumulative Supplement,

3 2024, is amended to read:

4 66-739 There is hereby created the Motor Fuel Tax Enforcement and

5 Collection Cash Fund. Such fund shall consist of appropriations to the

6 fund and money transferred to it pursuant to ~~sections~~~~section~~ 39-2215 and

7 ~~66-489~~. The fund shall be used exclusively for the costs of the

8 Department of Revenue in carrying out its duties under the Compressed

9 Fuel Tax Act, the Petroleum Release Remedial Action Act, the State

10 Aeronautics Act, and sections 66-482 to 66-4,149, 66-501 to 66-531, and

11 66-712 to 66-736 and other related costs for the Department of

12 Agriculture and the Nebraska State Patrol, except that transfers may be

13 made from the fund to the General Fund at the direction of the

14 Legislature. Any money in the Motor Fuel Tax Enforcement and Collection

15 Cash Fund available for investment shall be invested by the state

16 investment officer pursuant to the Nebraska Capital Expansion Act and the

17 Nebraska State Funds Investment Act.

18 2. On page 5, strike lines 7 and 8 and insert the following new

19 subdivision:

20 "(c) The first one hundred forty thousand dollars of taxes collected

21 ~~under this subsection each fiscal year shall be remitted to the State~~

22 ~~Treasurer for credit to the Motor Fuel Tax Enforcement and Collection~~

23 ~~Cash Fund and all remaining taxes collected under this subsection each~~

24 ~~fiscal year shall be remitted to the State Treasurer for credit to the~~

25 ~~Agricultural Alcohol Fuel Tax Fund.~~".

26 3. On page 10, strike lines 9 through 14 and insert the following

27 new subdivision:

1 "(3) Ethanol producer means a person who devotes at least fifty

2 percent of his or her professional time to ethanol production or business

3 operations at an ethanol facility in Nebraska."

4 4. Renumber the remaining sections accordingly.

5 5. Correct the operative date and repealer sections so that the

6 section added by this amendment becomes operative on October 1, 2026.

(Signed) Barry DeKay, Chairperson

Judiciary

**LEGISLATIVE BILL 784.** Placed on General File with amendment.

[AM2236](#)

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

2 sections:

3 Section 1. Section 23-1701, Revised Statutes Cumulative Supplement,  
4 2024, is amended to read:

5 23-1701 (1) It is the duty of the sheriff to serve or otherwise  
6 execute, according to law, and return writs or other legal process issued  
7 by lawful authority and directed or committed to the sheriff and to  
8 perform such other duties as may be required by law. The county sheriff  
9 shall prepare and file the required annual inventory statement of county  
10 personal property in his or her custody or possession as provided in  
11 sections 23-346 to 23-350.

12 (2) Except as provided in ~~subsections~~ subsection (3) and (4) of this  
13 section, a sheriff ~~elected after November 1986~~ need not be a resident of  
14 the county when he or she files for election as sheriff, but a sheriff  
15 shall reside in ~~the~~ a county for which he or she holds office.

16 (3) This subsection applies to a county that does not contain a city  
17 of the metropolitan, primary, or first class. The sheriff need not be a  
18 resident of the county when he or she files for election as sheriff of  
19 such county, but when holding office, such sheriff shall reside in such  
20 county or an adjoining county.

21 ~~(4)(3)~~ If there is no county sheriff elected pursuant to section  
22 32-520 or if a vacancy occurs for any other reason, the county board of  
23 such county may appoint a law enforcement officer qualified pursuant to  
24 section 23-1701.01 from any Nebraska county to the office of county  
25 sheriff. In making such appointment, the county board shall enter into a  
26 contract with the appointed county sheriff, such contract to specify the  
27 terms and conditions of the appointment, including the compensation of  
1 the appointed county sheriff, which compensation shall not be subject to  
2 sections 23-1114.02 to 23-1114.06.

3 Sec. 2. Section 23-1701.01, Revised Statutes Cumulative Supplement,  
4 2024, is amended to read:

5 23-1701.01 (1) Any candidate for the office of sheriff and any  
6 sheriff appointed under subsection ~~(4)(3)~~ of section 23-1701 shall  
7 possess a law enforcement officer certificate or diploma issued by the  
8 Nebraska Commission on Law Enforcement and Criminal Justice. A  
9 standardized letter issued by the director of the Nebraska Law  
10 Enforcement Training Center certifying that the candidate or appointee  
11 was duly issued such certificate or diploma shall be filed by a candidate  
12 with the candidate filing form required by section 32-607 and by an  
13 appointee with the contract entered into under section 23-1701.

14 (2) Each sheriff shall attend the Sheriff's Certification Course  
15 conducted by the Nebraska Law Enforcement Training Center and obtain a  
16 certificate awarded by the Nebraska Commission on Law Enforcement and  
17 Criminal Justice attesting to satisfactory completion of such course  
18 within eight months after taking office unless such sheriff has already  
19 been awarded a certificate by the commission attesting to satisfactory  
20 completion of such course or unless such sheriff can demonstrate to the  
21 Nebraska Police Standards Advisory Council that his or her previous  
22 training and education is such that he or she will professionally  
23 discharge the duties of the office. Any sheriff in office prior to July  
24 19, 1980, shall not be required to obtain a certificate awarded by the  
25 commission attesting to satisfactory completion of the Sheriff's  
26 Certification Course but shall otherwise be subject to this section.

27 (3) Each sheriff shall attend continuing education as provided in  
28 section 81-1414.07 each year following the first year of such sheriff's  
29 term of office.

30 (4) Unless a sheriff is able to show good cause for not complying  
31 with subsection (2) or (3) of this section or obtains a waiver of the  
1 training requirements from the council, any sheriff who violates  
2 subsection (2) or (3) of this section shall be punished by a fine equal  
3 to such sheriff's monthly salary. Each month in which such violation  
4 occurs shall constitute a separate offense.

5 Sec. 3. Section 23-1717, Reissue Revised Statutes of Nebraska, is  
6 amended to read:

7 23-1717 (1) Except as otherwise provided in subsections (2) and (3)  
8 of this section, countyCounty sheriffs and their deputies, when on duty,  
9 shall:

10 (a) Be be dressed in a distinctive uniform that is approved by the  
11 sheriff and that meets the requirements of, as described in section  
12 23-1719.5; and

13 (b) Display display a badge of office as described in section  
14 23-1719.5;

15 (2) The Provided, the wearing of such uniform and badge shall be  
16 discretionary at the option of the sheriff when he or she or his or her  
17 deputies are engaged in special investigations or mental patient  
18 assignments.;

19 (3) Special and provided further, that special deputies appointed by  
20 the sheriff shall be excluded from the requirements of this section.

21 Sec. 4. Section 23-1719, Reissue Revised Statutes of Nebraska, is  
22 amended to read:

23 23-1719 (1) The uniform required by section 23-1717 shall be at the  
24 discretion of the sheriff and may be separated into classes to best fit  
25 the needs of each sheriff. Any such uniform shall be readily  
26 distinguishable from the uniform of other law enforcement agencies in the  
27 State of Nebraska.

28 (2) The Class A or dress uniform for a county sheriff or their  
29 deputies and shall consist of:

30 (a) Brown felt campaign hat, center crease in sheriff or western  
31 style;

1 (b) Brown straw campaign hat, center crease in sheriff or western  
2 style;

3 (c) Chocolate brown color shirt with either long or short sleeves  
4 depending on season;

5 (d) Pink tan color trousers in appropriate seasonal weights;

6 (e) Pink tan color skirts in appropriate seasonal weights;

7 (e)(f) Pink tan color necktie;

8 (f)(g) Shoes or boots in the same color as the leather worn;

9 (g)(h) Chocolate brown color service jacket, zipper front with badge  
10 or insignia approved by the sheriffholder;

11 (h)(i) Hip-length year-round outer jacket, dark brown in color;

12 (i)(j) Badge bearing state or state seal, rank, and county;

13 (i) Gold in color for sheriff and deputies of the rank of sergeant  
14 or above;

15 (ii) Silver in color for deputies under the rank of sergeant; and

16 (iii) Consisting of seven-point star;

17 (j)(k) Collar ornaments:

18 (i) Gold for sheriff and deputies of the rank of sergeant or above;  
19 and

20 (ii) Silver for deputies under the rank of sergeant;

21 (k)(l) Shoulder emblem to be worn on upper sleeve and include  
22 sheriff's office or department and county name - design optional;

23 (l)(m) Leather to be either brown or black at the individual  
24 department's choice; and

25 (m)(n) Brown winter cap with flap.

26 (3) The Class B or patrol uniform for a county sheriff or their  
27 deputies shall consist of:

28 (a) Black or any variation of brown hat, depending on the season;

29 (b) Black or any variation of brown color external carrier, with  
30 badge;

31 (c) Black or any variation of brown color shirt with either long or  
1 short sleeves depending on season;

2 (d) Black or any variation of brown color trousers in appropriate

3 seasonal weights;4 (e) Black or any variation of brown color shoes or boots;5 (f) Black or any variation of brown color jacket, with a badge or6 insignia approved by the Sheriff;7 (g) Badge bearing state or state seal, rank, and county;8 (i) Gold in color for sheriff and deputies of the rank of sergeant9 or above;10 (ii) Silver in color for deputies under the rank of sergeant; and11 (iii) Consisting of seven-point star;12 (h) Shoulder emblem to be worn on upper sleeve and include sheriff's13 office or department and county name - design optional; and14 (i) Leather to be either black or any variation of brown at the15 individual department's choice.16 (4) The honor guard or color guard uniform for a county sheriff or17 their deputies shall consist of:18 (a) Any variation of brown color campaign hat, center crease in19 sheriff or western style;20 (b) Any variation of brown color uniform jacket;21 (c) Any variation of brown color pants;22 (d) Black leather shoes or boots;23 (e) Shoulder emblem to be worn on upper sleeve and include sheriff's24 office or department and county name - design optional; and25 (f) Badge bearing state or state seal, rank, and county;26 (i) Gold in color for sheriff and deputies of the rank of sergeant27 or above;28 (ii) Silver in color for deputies under the rank of sergeant; and29 (iii) Consisting of seven-point star.30 ~~(5)(2)~~ Uniforms shall be purchased directly from the supplier or  
31 suppliers with whom the Department of Administrative Services has  
1 contracted.2 ~~(6)(3)~~ A committee from the Nebraska Sheriffs' and Peace Officers'  
3 Association shall assist the Department of Administrative Services in  
4 developing specifications and selecting material for the uniforms.5 Sec. 5. Section 32-604, Revised Statutes Cumulative Supplement,  
6 2024, is amended to read:7 32-604 (1) Except as provided in subsection (2) or (4) of this  
8 section, no person shall be precluded from being elected or appointed to  
9 or holding an elective office for the reason that he or she has been  
10 elected or appointed to or holds another elective office.11 (2) No person serving as a member of the Legislature or in an  
12 elective office described in Article IV, section 1 or 20, or Article VII,  
13 section 3 or 10, of the Constitution of Nebraska shall simultaneously  
14 serve in any other elective office, except that such a person may  
15 simultaneously serve in another elective office which is filled at an  
16 election held in conjunction with the annual meeting of a public body.17 (3) Whenever an incumbent serving as a member of the Legislature or  
18 in an elective office described in Article IV, section 1 or 20, or  
19 Article VII, section 3 or 10, of the Constitution of Nebraska assumes  
20 another elective office, except an elective office filled at an election  
21 held in conjunction with the annual meeting of a public body, the office  
22 first held by the incumbent shall be deemed vacant.23 (4) No person serving in a high elective office shall simultaneously  
24 serve in any other high elective office, except that (a) a county  
25 attorney may serve as the county attorney for more than one county if  
26 appointed under subsection (2) of section 23-1201.01 and (b) a county  
27 sheriff may serve as the county sheriff for more than one county if  
28 appointed under subsection ~~(4)(3)~~ of section 23-1701.29 (5) Notwithstanding subsection (4) of this section, any person  
30 holding more than one high elective office upon July 15, 2010, shall be  
31 entitled to serve the remainder of all terms for which he or she was

1 elected or appointed.

2 (6) For purposes of this section, (a) elective office has the  
3 meaning found in section 32-109 and includes an office which is filled at  
4 an election held in conjunction with the annual meeting of a public body  
5 created by an act of the Legislature but does not include a member of a  
6 learning community coordinating council appointed pursuant to subsection  
7 (5) or (7) of section 32-546.01 prior to January 5, 2017, and (b) high  
8 elective office means a member of the Legislature, an elective office  
9 described in Article IV, section 1 or 20, or Article VII, section 3 or  
10 10, of the Constitution of Nebraska, or a county, city, community college  
11 area, learning community, regional metropolitan transit authority, or  
12 school district elective office.

13 Sec. 6. Section 81-1414.07, Reissue Revised Statutes of Nebraska, is  
14 amended to read:

15 81-1414.07 (1)(a) In order to maintain his or her professional  
16 status and serve the law enforcement profession, the community, and the  
17 residents of Nebraska, each law enforcement officer, ~~other than a~~  
18 ~~noncertified conditional officer~~, shall attend continuing education  
19 courses ~~for the number of hours required in subdivision (1)(b) of this~~  
20 ~~section~~ in the areas of criminal justice and law enforcement as provided  
21 in this section during each calendar year beginning on January 1 and  
22 ending on December 31.

23 (b) A law enforcement officer is not required to meet the continuing  
24 education requirements in the year in which he or she first becomes fully  
25 certified.

26 (c) A law enforcement officer may retire from service in good  
27 standing without meeting the continuing education requirements in the  
28 calendar year of the officer's retirement.

29 (d) The requirements of this section do not apply to a noncertified  
30 conditional officer.

31 (b) ~~The number of continuing education hours required under this~~  
1 ~~subsection shall be:~~

2 (i) ~~Until January 1, 2022, twenty hours;~~

3 (ii) ~~Beginning January 1, 2022, and until January 1, 2023, twenty-~~  
4 ~~eight hours; and~~

5 (iii) ~~Beginning January 1, 2023, thirty-two hours.~~

6 (2)(a) Each calendar year, a law enforcement officer shall attend at  
7 least:

8 (i) For a law enforcement officer employed by a law enforcement  
9 agency that employs less than twenty-five full-time law enforcement  
10 officers, twenty-four hours of continuing education; and

11 (ii) For a law enforcement officer employed by a law enforcement  
12 agency that employs twenty-five or more full-time law enforcement  
13 officers, thirty-two hours of continuing education.

14 (b) ~~Such annual continuing education~~(2) ~~The annual continuing~~  
15 ~~education required by this section shall include:~~

16 (i) ~~A refresher course on de-escalation;~~

17 (a) ~~Refresher courses on de-escalation, mental health, and substance~~  
18 ~~abuse issues;~~

19 (ii)(b) ~~A minimum of two hours of anti-bias and implicit bias~~  
20 ~~training;~~

21 (iii)(e) ~~Firearms training;~~

22 (iv)(d) ~~Officer wellness training;~~

23 (v)(e) ~~Legal update training~~updates, including, but not limited to,  
24 legislative changes and First Amendment and Fourth Amendment issues; and

25 (f) ~~Vehicular pursuit policy review; and~~

26 (vi)(g) ~~Any other training as determined by a law enforcement~~  
27 ~~agency.~~

28 (3)(a) At least once in each three-calendar-year period, a law

29 enforcement officer shall attend continuing education that includes:

30 (i) Refresher courses on mental health and substance abuse issues:

31 and

1 (ii) A review of vehicular pursuit policies.

2 (b) The continuing education hours required by this subsection are

3 counted for purposes of the required hours under subsection (2) of this

4 section.

5 (4)(3) Continuing education courses may be offered in the form of

6 seminars, advanced education which may include college or university

7 classes, conferences, instruction conducted within the law enforcement

8 officer's law enforcement agency, or instruction conducted over the

9 Internet. Continuing education shall be of a type which has application

10 to and seeks to maintain and improve the skills of the law enforcement

11 officer in carrying out his or her duties and responsibilities.

12 Sec. 7. Sections 6 and 9 of this act become operative on January 1,

13 2027. The other sections of this act become operative on their effective

14 date.

15 Sec. 8. Original sections 23-1717 and 23-1719, Reissue Revised

16 Statutes of Nebraska, and sections 23-1701, 23-1701.01, and 32-604,

17 Revised Statutes Cumulative Supplement, 2024, are repealed.

18 Sec. 9. Original section 81-1414.07, Reissue Revised Statutes of

19 Nebraska, is repealed.

(Signed) Carolyn Bosn, Chairperson

### RESOLUTION(S)

#### LEGISLATIVE RESOLUTION 350. Introduced by Ballard, 21.

WHEREAS, the State Government Affairs Council was established fifty years ago with the mission to advance and support the state government affairs profession by fostering community and relationship building with peers and elected officials, building knowledge, and promoting diverse perspectives in a nonpartisan environment; and

WHEREAS, State Government Affairs Council members, consisting of government affairs professionals, have consistently worked to enhance understanding and communication between the public and private sectors to ensure the fair representation of diverse interests and advocate for the advancement of policies that promote offering unparalleled educational opportunities, provide a forum for members and policy makers to convene and collaborate, mentor the next generation of state government affairs professionals, and promote all aspects of diversity; and

WHEREAS, through its collaboration with legislative bodies, administrative agencies, and community stakeholders, the council has helped build a more responsive, transparent, and accountable government at the state level; and

WHEREAS, the fiftieth anniversary of the council represents a milestone of achievement and service in its ongoing commitment to excellence in government affairs; and

WHEREAS, the council has fostered a forward-thinking platform for addressing emerging challenges in state governance and has created a legacy of fostering leadership, training, and advocacy that has shaped the professional development of thousands of individuals in the field of government relations.

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

1. That the Legislature recognizes, commends, and congratulates the State Government Affairs Council for its fifty years of service.
2. That a copy of this resolution be sent to the State Government Affairs Council.

Laid over.

**LEGISLATIVE RESOLUTION 351.** Introduced by Ballard, 21.

WHEREAS, the 2025 Nebraska School Activities Association Class B Football Championship was held on Monday, November 24, 2025, at Memorial Stadium in Lincoln, Nebraska; and

WHEREAS, the Waverly Vikings football team accomplished a historic and monumental season winning the 2025 Class B Championship; and

WHEREAS, the Waverly Vikings football team won their first state championship since 1980 and remained undefeated this season; and

WHEREAS, Waverly head coach Reed Manstedt and his staff displayed tremendous leadership and propelled the Vikings to victory; and

WHEREAS, Waverly senior running back Nathan Axmann had 277 rushing yards scored three touchdowns during the final game; and

WHEREAS, Waverly quarterback Brockston Teply completed 8 out of 11 passes with a total distance of 138 yards and assisted with two touchdowns during the final game; and

WHEREAS, Waverly's wide receiver Gavin McMillan had three catches for 44 yards and scored two touchdowns; and

WHEREAS, such a team achievement is made possible through the support of teachers, administrators, parents, and the community; and

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

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

1. That the Legislature congratulates the Waverly Vikings football team for winning the 2025 Nebraska School Activities Association Class B Championship title while remaining undefeated throughout the season.

2. That copies of this resolution be sent to Waverly High School, Head Coach Reed Manstedt, Nathan Axmann, Brockston Teply, and Gavin McMillan.

Laid over.

### VISITOR(S)

Visitors to the Chamber were members of Nebraska Health Care Association LEAD Class; Tripp Bracco, Sandy Creek; students from the University of Nebraska-Omaha; members of the Nebraska Community

College Association; students and teachers from Calvert Elementary, Auburn; members from Alpha Phi Alpha Fraternity, Inc and Beta Sigma Theta Sorority, Inc, Lincoln and Omaha; students and teachers from Mary Our Queen, Omaha; Georgia Dietz, Omaha; members of Cause Collective.

The Doctor of the Day was Dr. Steve Williams, Omaha.

**ADJOURNMENT**

At 11:58 a.m., on a motion by Senator Moser, the Legislature adjourned until 9:00 a.m., Thursday, February 26, 2026.

Brandon Metzler  
Clerk of the Legislature

