

FORTY-FIFTH DAY - MARCH 18, 2026**LEGISLATIVE JOURNAL****ONE HUNDRED NINTH LEGISLATURE
SECOND SESSION****FORTY-FIFTH DAY**

Legislative Chamber, Lincoln, Nebraska
Wednesday, March 18, 2026

PRAYER

The prayer was offered by Pastor LuRae Hallstrom, Grand Lodge Senior Living/St. Johns Lutheran Church, Lincoln and Otoe.

PLEDGE OF ALLEGIANCE

The Pledge of Allegiance was offered by Senator von Gillern.

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 Dungan who was excused; and Senators Armendariz, Bostar, DeBoer, Dover, Guereca, Hansen, Hunt, and Moser who were excused until they arrive.

CORRECTIONS FOR THE JOURNAL

The Journal for the forty-fourth day was approved.

COMMITTEE REPORT(S)
Judiciary

LEGISLATIVE BILL 952. Placed on General File.

(Signed) Carolyn Bosn, Chairperson

AMENDMENT(S) - Print in Journal

Senator Guereca filed the following amendment to LB1219:
[AM2652](#)

- 1 1. Strike the original section and insert the following new section:
- 2 Section 1. (1) Beginning January 1, 2027, and notwithstanding the
- 3 Property Tax Growth Limitation Act and the School District Property Tax

4 Limitation Act, the total amount of property taxes that may be levied by
5 a political subdivision in any year shall not exceed the total amount
6 levied in the prior year by more than the allowable growth percentage.
7 (2) Subsection (1) of this section shall not apply to any property
8 taxes levied for the purposes of paying wages or benefits to individuals
9 who are employees of a political subdivision and subject to a collective-
10 bargaining agreement with respect to such employment.
11 (3) For purposes of this section:
12 (a) Allowable growth percentage means a percentage equal to the sum
13 of (i) two percent plus (ii) the political subdivision's real growth
14 percentage;
15 (b) Real growth percentage means the percentage obtained by dividing
16 (i) the political subdivision's real growth value by (ii) the political
17 subdivision's total property valuation from the prior year; and
18 (c) Real growth value means the increase in a political
19 subdivision's total property valuation from the prior year to the current
20 year due to (i) improvements to real property as a result of new
21 construction and additions to existing buildings, (ii) any other
22 improvements to real property which increase the value of such property,
23 (iii) annexation of real property by the political subdivision, (iv) a
24 change in the use of real property, and (v) any increase in personal
25 property valuation over the prior year.

SELECT FILE

LEGISLATIVE BILL 901. [ER133](#), found on page 1060, was offered.

ER133 was adopted.

Senator Conrad offered [MO494](#), found on page 971, to bracket until April 17, 2026.

Senator Conrad asked unanimous consent to withdraw her motion to bracket.

No objections. So ordered.

Senator Conrad asked unanimous consent to withdraw the following motions:

[MO495](#), found on page 971, to recommit to the Revenue Committee.

[MO496](#), found on page 971, to indefinitely postpone.

No objections. So ordered.

Senator Kauth offered [FA541](#), found on page 226.

Senator Kauth asked unanimous consent to withdraw [FA541](#), found on page 226, and replace it with substitute amendment, [AM2599](#), found on page 1067. No objections. So ordered.

The Kauth amendment was adopted with 36 ayes, 0 nays, 11 present and not voting, and 2 excused and not voting.

Senator Conrad asked unanimous consent to withdraw [FA1033](#), found on page 972, and replace it with substitute amendment, [AM2717](#). No objections. So ordered.

[AM2717](#)

(Amendments to E&R amendments, ER133)

- 1 1. On page 45, line 30, after the semicolon insert "and"; and in
- 2 line 31 strike "and prior" and insert an underscored semicolon.
- 3 2. On page 46, strike lines 1 through 8.
- 4 3. On page 50, line 11, after the semicolon insert "and"; in line 12
- 5 strike "and prior" and insert an underscored period; and strike lines
- 6 13 through 20.
- 7 4. On page 57, line 1, after the semicolon insert "and"; in line 2
- 8 after "2027" insert "and each calendar year thereafter" and strike ";
- 9 and" and insert an underscored period; and strike lines 3 through 9.

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

Senator Conrad withdrew [FA1034](#), found on page 972.

Senator Hallstrom withdrew [FA1035](#), found on page 974.

Senator Hallstrom offered [AM2674](#), found on page 1067.

SPEAKER ARCH PRESIDING

Pending.

COMMITTEE REPORT(S)

Health and Human Services

LEGISLATIVE BILL 304. Placed on General File with amendment.

[AM2065](#)

- 1 1. Strike the original sections and insert the following new
- 2 sections:
- 3 Section 1. Section 68-1206, Revised Statutes Cumulative Supplement,
- 4 2024, is amended to read:
- 5 68-1206 (1) The Department of Health and Human Services shall
- 6 administer the program of social services in this state. The department
- 7 may contract with other social agencies for the purchase of social
- 8 services at rates not to exceed those prevailing in the state or the cost
- 9 at which the department could provide those services. The statutory
- 10 maximum payments for the separate program of aid to dependent children
- 11 shall apply only to public assistance grants and shall not apply to
- 12 payments for social services.
- 13 (2)(a) As part of the provision of social services authorized by
- 14 section 68-1202, the department shall participate in the federal child
- 15 care assistance program under 42 U.S.C. 9857 et seq., as such sections
- 16 existed on January 1, ~~2026~~2023, and provide child care assistance to
- 17 families with incomes up to ~~(i)~~ one hundred eighty-five percent of the
- 18 federal poverty level ~~prior to October 1, 2026, or (ii) one hundred~~
- 19 ~~thirty percent of the federal poverty level on and after October 1, 2026.~~
- 20 (b)(i) As part of the provision of social services authorized by
- 21 this section and section 68-1202, the department shall participate in the
- 22 federal Child Care Subsidy program. A child care provider seeking to

23 participate in the federal Child Care Subsidy program shall comply with
24 the criminal history record information check requirements of the Child
25 Care Licensing Act. In determining ongoing eligibility for this program,
26 ten percent of a household's gross earned income shall be disregarded
27 after twelve continuous months on the program and at each subsequent
1 redetermination. In determining ongoing eligibility, if a family's income
2 exceeds one hundred eighty-five percent of the federal poverty level
3 ~~prior to October 1, 2026, or one hundred thirty percent of the federal~~
4 ~~poverty level on and after October 1, 2026,~~ the family shall receive
5 transitional child care assistance through the remainder of the family's
6 eligibility period or until the family's income exceeds eighty-five
7 percent of the state median income for a family of the same size as
8 reported by the United States Bureau of the Census, whichever occurs
9 first. When the family's eligibility period ends, the family shall
10 continue to be eligible for transitional child care assistance if the
11 family's income is below two hundred percent of the federal poverty level
12 ~~prior to October 1, 2026, or one hundred eighty-five percent of the~~
13 ~~federal poverty level on and after October 1, 2026.~~ The family shall
14 receive transitional child care assistance through the remainder of the
15 transitional eligibility period or until the family's income exceeds
16 eighty-five percent of the state median income for a family of the same
17 size as reported by the United States Bureau of the Census, whichever
18 occurs first. The amount of such child care assistance shall be based on
19 a cost-shared plan between the recipient family and the state and shall
20 be based on a sliding-scale methodology. A recipient family may be
21 required to contribute a percentage of such family's gross income for
22 child care that is no more than the cost-sharing rates in the
23 transitional child care assistance program as of January 1, 2015, for
24 those no longer eligible for cash assistance as provided in section
25 68-1724.

26 (ii) A licensed child care program that employs a member of an
27 eligible household shall make reasonable accommodations so that the
28 eligible applicant or adult household member is not a primary caregiver
29 to such applicant's or adult household member's child. If reasonable
30 accommodation cannot be made, the department shall allow the applicant or
31 adult household member to receive child care assistance for the
1 applicant's or adult household member's child including when the
2 applicant or adult household member is the primary caregiver for such
3 child.

4 (iii) A licensed child care provider eligible for the child care
5 subsidy may enroll the household member's child in a child care program
6 other than the household member's child care program to receive child
7 care assistance.

8 (iv) Subdivisions (2)(b)(ii) and (2)(b)(iii) of this section shall
9 become operative on July 1, 2025. The department shall promulgate rules
10 and regulations consistent with these subdivisions.

11 (c) For the period beginning July 1, 2021, through September 30,
12 2026, funds provided to the State of Nebraska pursuant to the Child Care
13 and Development Block Grant Act of 1990, 42 U.S.C. 9857 et seq., as such
14 act and sections existed on January 1, 2023, shall be used to pay the
15 costs to the state resulting from the income eligibility changes made in
16 subdivisions (2)(a) and (b) of this section by Laws 2021, LB485. If the
17 available amount of such funds is insufficient to pay such costs, then
18 funds provided to the state for the Temporary Assistance for Needy
19 Families program established in 42 U.S.C. 601 et seq. may also be used.
20 It is the intent of the Legislature that, beginning October 1, 2026, the
21 Nebraska Health Care Cash Fund shall be used to pay the costs to the
22 state resulting from the income eligibility changes made in subdivisions
23 (2)(a) and (b) of this section by this legislative bill. No General Funds
24 shall be used to pay the costs to the state, other than administration

25 costs, resulting from the income eligibility changes made in subdivisions
26 (2)(a) and (b) of this section by Laws 2021, LB485, for the period
27 beginning July 1, 2021, through September 30, 2026.

~~28 (d) The Department of Health and Human Services shall collaborate
29 with a private nonprofit organization with expertise in early childhood
30 care and education for an independent evaluation of the income
31 eligibility changes made in subdivisions (2)(a) and (b) of this section
1 by Laws 2021, LB485, if private funding is made available for such
2 purpose. The evaluation shall be completed by July 1, 2024, and shall be
3 submitted electronically to the department and to the Health and Human
4 Services Committee of the Legislature.~~

5 (3) In determining the rate or rates to be paid by the department
6 for child care as defined in section 43-2605, the department shall adopt
7 a fixed-rate schedule for the state or a fixed-rate schedule for an area
8 of the state applicable to each child care program category of provider
9 as defined in section 71-1910 which may claim reimbursement for services
10 provided by the federal Child Care Subsidy program, except that the
11 department shall not pay a rate higher than that charged by an individual
12 provider to that provider's private clients. The schedule may provide
13 separate rates for care for infants, for children with special needs,
14 including disabilities or technological dependence, or for other
15 individual categories of children. The schedule may also provide tiered
16 rates based upon a quality scale rating of step three or higher under the
17 Step Up to Quality Child Care Act. The schedule shall be effective on
18 October 1 of every year and shall be revised annually by the department.
19 Sec. 2. Section 68-1724, Revised Statutes Cumulative Supplement,
20 2024, is amended to read:

21 68-1724 (1) Cash assistance shall be provided for a period or
22 periods of time not to exceed a total of sixty months for recipient
23 families with children subject to the following:

24 (a) If the state fails to meet the specific terms of the self-
25 sufficiency contract developed under section 68-1719, the sixty-month
26 time limit established in this section shall be extended;

27 (b) The sixty-month time period for cash assistance shall begin
28 within the first month of eligibility;

29 (c) When no longer eligible to receive cash assistance, assistance
30 shall be available to reimburse work-related child care expenses even if
31 the recipient family has not achieved economic self-sufficiency. The
1 amount of such assistance shall be based on a cost-shared plan between
2 the recipient family and the state which shall provide assistance up to
3 two hundred percent of the federal poverty level. It is the intent of the
4 Legislature that, beginning October 1, 2026, the Nebraska Health Care
5 Cash Fund shall be used to pay the costs to the state resulting from the
6 income eligibility changes made in this section by this legislative bill.
7 prior to October 1, 2026, or one hundred eighty-five percent of the
8 federal poverty level on and after October 1, 2026. A recipient family
9 may be required to contribute up to twenty percent of such family's gross
10 income for child care. It is the intent of the Legislature that
11 transitional health care coverage be made available on a sliding-scale
12 basis to individuals and families with incomes up to one hundred eighty-
13 five percent of the federal poverty level if other health care coverage
14 is not available; and

15 (d) The self-sufficiency contract shall be revised and cash
16 assistance extended when there is no job available for adult members of
17 the recipient family. It is the intent of the Legislature that available
18 job shall mean a job which results in an income of at least equal to the
19 amount of cash assistance that would have been available if receiving
20 assistance minus unearned income available to the recipient family.
21 The department shall develop policy guidelines to allow for cash
22 assistance to persons who have received the maximum cash assistance

23 provided by this section and who face extreme hardship without additional
 24 assistance. For purposes of this section, extreme hardship means a
 25 recipient family does not have adequate cash resources to meet the costs
 26 of the basic needs of food, clothing, and housing without continuing
 27 assistance or the child or children are at risk of losing care by and
 28 residence with their parent or parents.

29 (2) Cash assistance conditions under the Welfare Reform Act shall be
 30 as follows:

31 (a) Adults in recipient families shall mean individuals at least

1 nineteen years of age living with and related to a child eighteen years

2 of age or younger and shall include parents, siblings, uncles, aunts,

3 cousins, or grandparents, whether the relationship is biological,

4 adoptive, or step;

5 (b) The payment standard shall be based upon family size;

6 (c) The adults in the recipient family shall ensure that the minor

7 children regularly attend school. Education is a valuable personal

8 resource. The cash assistance provided to the recipient family may be

9 reduced when the parent or parents have failed to take reasonable action

10 to encourage the minor children of the recipient family ages sixteen and

11 under to regularly attend school. No reduction of assistance shall be

12 such as may result in extreme hardship. It is the intent of the

13 Legislature that a process be developed to insure communication between

14 the case manager, the parent or parents, and the school to address issues

15 relating to school attendance;

16 (d) Two-parent families which would otherwise be eligible under

17 section 43-504 or a federally approved waiver shall receive cash

18 assistance under this section;

19 (e) For minor parents, the assistance payment shall be based on the

20 minor parent's income. If the minor parent lives with at least one

21 parent, the family's income shall be considered in determining

22 eligibility and cash assistance payment levels for the minor parent. If

23 the minor parent lives independently, support shall be pursued from the

24 parents of the minor parent. If the absent parent of the minor's child is

25 a minor, support from his or her parents shall be pursued. Support from

26 parents as allowed under this subdivision shall not be pursued when the

27 family income is less than three hundred percent of the federal poverty

28 guidelines; and

29 (f) For adults who are not biological or adoptive parents or

30 stepparents of the child or children in the family, if assistance is

31 requested for the entire family, including the adults, a self-sufficiency

1 contract shall be entered into as provided in section 68-1719. If

2 assistance is requested for only the child or children in such a family,

3 such children shall be eligible after consideration of the family's

4 income and if (i) the family cooperates in pursuing child support and

5 (ii) the minor children of the family regularly attend school.

6 Sec. 3. Original sections 68-1206 and 68-1724, Revised Statutes

7 Cumulative Supplement, 2024, are repealed.

(Signed) Brian Hardin, Chairperson

Banking, Commerce and Insurance

LEGISLATIVE BILL 1152. Placed on General File with amendment.

[AM2643](#)

1 1. Strike original section 6 and insert the following new section:

2 Sec. 6. Unless otherwise prohibited by law, any grant applicant may

3 utilize any resource available to it for the local funds or in-kind

4 donations required in subsection (3) of section 3 of this act, including,

5 but not limited to:

6 (1) Any resource collected and disbursed pursuant to the Local
 7 Option Municipal Economic Development Act;
 8 (2) Any federal funding;
 9 (3) Any donation or contribution of private funding; and
 10 (4) The estimated market value of any donated good or service from
 11 any public or private source.
 12 2. On page 2, line 11, strike ", county"; in line 21 after the
 13 semicolon insert "and"; and in line 31, strike "(c)" and insert "(D)".
 14 3. On page 3, line 1, strike "(d)" and insert "(E)"; and strike
 15 lines 24 and 25 and insert the following new subsection:
 16 "(5) The department may approve applications and award grants under
 17 the New Taxpayer Recruitment Grant Act subject to available funding in
 18 the New Taxpayer Recruitment Grant Cash Fund.".

(Signed) Mike Jacobson, Chairperson

NOTICE OF COMMITTEE HEARING(S)
 General Affairs
 Room 1023 12:00 PM

Monday, March 30, 2026
 Dennis P Lee - State Racing and Gaming Commission

(Signed) Rick Holdcroft, Chairperson

AMENDMENT(S) - Print in Journal

Senator Ballard filed the following amendment to LB972:
AM2720 is available in the Bill Room.

Senator Guereca filed the following amendment to LB878:
FA1057
 Strike Section 1.

Senator Hallstrom filed the following amendment to LB784:
AM2682

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~~ 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, county~~County~~ 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~~;~~[;] and

13 (b) Display~~display~~ a badge of office as described in section
14 23-1719~~;~~[;]

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 and
 13 consisting of a seven-point star;
 14 (i) ~~Gold in color for sheriff and deputies of the rank of sergeant~~
 15 ~~or above;~~
 16 (ii) ~~Silver in color for deputies under the rank of sergeant; and~~
 17 (iii) ~~Consisting of seven-point star;~~
 18 (j)(k) Collar ornaments: (i) ~~Gold for sheriff and deputies; of the~~
 19 ~~rank of sergeant or above; 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 or
 6 insignia approved by the Sheriff;
 7 (g) Badge bearing state or state seal, rank, and county and
 8 consisting of a seven-point star;
 9 (h) Shoulder emblem to be worn on upper sleeve and include sheriff's
 10 office or department and county name - design optional; and
 11 (i) Leather to be either black or any variation of brown at the
 12 individual department's choice.
 13 (4) The honor guard or color guard uniform for a county sheriff or
 14 their deputies shall consist of:
 15 (a) Any variation of brown color campaign hat, center crease in
 16 sheriff or western style;
 17 (b) Any variation of brown color uniform jacket;
 18 (c) Any variation of brown color pants;
 19 (d) Black leather shoes or boots;

20 (e) Shoulder emblem to be worn on upper sleeve and include sheriff's
 21 office or department and county name - design optional; and
 22 (f) Badge bearing state or state seal, rank, and county and
 23 consisting of a seven-point star.

24 (2) ~~Uniforms shall be purchased directly from the supplier or~~
 25 ~~suppliers with whom the Department of Administrative Services has~~
 26 ~~contracted.~~

27 (5)(3) ~~A committee from the Nebraska Sheriffs' and Peace Officers'~~
 28 ~~Association shall assist the Department of Administrative Services in~~
 29 ~~developing specifications and selecting material for the uniforms.~~

30 Sec. 5. Section 32-604, Revised Statutes Cumulative Supplement,
 31 2024, is amended to read:

1 32-604 (1) Except as provided in subsection (2) or (4) of this
 2 section, no person shall be precluded from being elected or appointed to
 3 or holding an elective office for the reason that he or she has been
 4 elected or appointed to or holds another elective office.

5 (2) No person serving as a member of the Legislature or in an
 6 elective office described in Article IV, section 1 or 20, or Article VII,
 7 section 3 or 10, of the Constitution of Nebraska shall simultaneously
 8 serve in any other elective office, except that such a person may
 9 simultaneously serve in another elective office which is filled at an
 10 election held in conjunction with the annual meeting of a public body.

11 (3) Whenever an incumbent serving as a member of the Legislature or
 12 in an elective office described in Article IV, section 1 or 20, or
 13 Article VII, section 3 or 10, of the Constitution of Nebraska assumes
 14 another elective office, except an elective office filled at an election
 15 held in conjunction with the annual meeting of a public body, the office
 16 first held by the incumbent shall be deemed vacant.

17 (4) No person serving in a high elective office shall simultaneously
 18 serve in any other high elective office, except that (a) a county
 19 attorney may serve as the county attorney for more than one county if
 20 appointed under subsection (2) of section 23-1201.01 and (b) a county
 21 sheriff may serve as the county sheriff for more than one county if
 22 appointed under subsection (4)(3) of section 23-1701.

23 (5) Notwithstanding subsection (4) of this section, any person
 24 holding more than one high elective office upon July 15, 2010, shall be
 25 entitled to serve the remainder of all terms for which he or she was
 26 elected or appointed.

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

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

9 81-1414.07 (1)(a) In order to maintain his or her professional
 10 status and serve the law enforcement profession, the community, and the
 11 residents of Nebraska, each law enforcement officer, ~~other than a~~
 12 ~~noncertified conditional officer,~~ shall attend continuing education
 13 courses ~~for the number of hours required in subdivision (1)(b) of this~~
 14 ~~section in the areas of criminal justice and law enforcement as provided~~
 15 ~~in this section during each calendar year beginning on January 1 and~~
 16 ~~ending on December 31.~~

17 (b) A law enforcement officer is not required to meet the continuing

18 education requirements in the year in which he or she first becomes fully
19 certified.

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

23 (d) ~~The requirements of this section do not apply to a noncertified
24 conditional officer.~~

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

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

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

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

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

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

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

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

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

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

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

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

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

17 (v)(e) ~~Legal update training~~updates, including, but not limited to,

18 legislative changes and First Amendment and Fourth Amendment issues; and

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

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

22 (3)(a) ~~At least once in each three-calendar-year period, a law
23 enforcement officer shall attend continuing education that includes:~~

24 (i) ~~Refresher courses on mental health and substance abuse issues;
25 and~~

26 (ii) ~~A review of vehicular pursuit policies.~~

27 (b) ~~The continuing education hours required by this subsection are
28 counted for purposes of the required hours under subsection (2) of this
29 section.~~

30 (4)(3) ~~Continuing education courses may be offered in the form of
31 seminars, advanced education which may include college or university
1 classes, conferences, instruction conducted within the law enforcement
2 officer's law enforcement agency, or instruction conducted over the
3 Internet. Continuing education shall be of a type which has application
4 to and seeks to maintain and improve the skills of the law enforcement
5 officer in carrying out his or her duties and responsibilities.~~

6 Sec. 7. Sections 6 and 9 of this act become operative on January 1,
7 2027. The other sections of this act become operative on their effective
8 date.

9 Sec. 8. Original sections 23-1717 and 23-1719, Reissue Revised
10 Statutes of Nebraska, and sections 23-1701, 23-1701.01, and 32-604,
11 Revised Statutes Cumulative Supplement, 2024, are repealed.

12 Sec. 9. Original section 81-1414.07, Reissue Revised Statutes of
13 Nebraska, is repealed.

Senator Lonowski filed the following amendment to LB596:

AM2730

(Amendments to E&R amendments, ER140)

1 1. Insert the following new sections:

2 Sec. 12. Section 72-728, Reissue Revised Statutes of Nebraska, is
3 amended to read:4 72-728 (1) ~~This subsection shall not apply to subsections (2) and~~5 ~~(3) of this section. The Except as provided in subsection (2) of this~~6 ~~section, the Nebraska Hall of Fame Commission shall not name more than~~7 ~~one person to the Nebraska Hall of Fame during each five-year period~~8 ~~beginning on and after January 1, 2005. During the first two years of~~9 ~~each five-year period, the commission shall receive nominations of~~10 ~~candidates to be named to the Nebraska Hall of Fame. The commission shall~~11 ~~review the nominations and may select the finalists for induction. During~~12 ~~the subsequent two years of each five-year period, the commission shall~~13 ~~review the finalists, if any, and shall hold public hearings regarding~~14 ~~the finalists in each of the congressional districts. After the hearings,~~15 ~~the commission may select one finalist for induction. If a finalist is~~16 ~~selected for induction, the commission shall name him or her to the~~17 ~~Nebraska Hall of Fame during the final year of each five-year period. No~~18 ~~individual shall be named to the Nebraska Hall of Fame until at least~~19 ~~thirty-five years after such person's demise.~~20 (2) ~~The Notwithstanding the limitations imposed by subsection (1) of~~21 ~~this section, the commission shall procure an appropriate plaque upon~~22 ~~which shall be placed the names of each Nebraskan awarded the Medal of~~23 ~~Honor as a result of such person's services in the armed forces of the~~24 ~~United States. Such plaque shall have sufficient space for listing the~~25 ~~names of persons who shall be awarded the Medal of Honor in the future.~~

26 The plaque shall have a suitable place in the State Capitol.

1 (3) Prior to June 30, 2027, the commission shall name one living2 person to the Nebraska Hall of Fame. Such person shall be a Nebraskan as3 defined in section 72-726 and have demonstrated a record of achievement4 in the following areas:5 (a) Public service;6 (b) Leadership in collegiate athletics; and7 (c) Volunteer youth mentorship activities.

8 Sec. 17. If any section in this act or any part of any section is

9 declared invalid or unconstitutional, the declaration shall not affect

10 the validity or constitutionality of the remaining portions.

11 2. Renumber the remaining sections and correct the repealer

12 accordingly.

CEREMONIES

The Speaker introduced a group from the Nebraska Association of Former State Legislators.

VISITOR(S)

Visitors to the Chamber were members of Voices for Children Youth Policy Camp; members of Urban Abbey Ministry Youth Lobby Group, Omaha; members of NAACP Branches of Lincoln, Omaha, and Las Voces; members of Heartland Worker's Center from Omaha, Fremont, Columbus, and Nebraska City; students from Scribner-Snyder Community Schools, Scribner; members of Alpha Kappa Alpha Sorority, Inc.

RECESS

At 11:57 p.m., on a motion by Senator J. Cavanaugh the Legislature recessed until 1:30 p.m.

AFTER RECESS

The Legislature reconvened at 1:30 p.m., Speaker Arch presiding.

ROLL CALL

The roll was called and all members were present except Senator Dungan who was excused; and Senators Bostar, J. Cavanaugh, Guereca, Hansen, Holdcroft, Jacobson, F. Meyer, Murman, Rountree, and Storm who were excused until they arrive.

COMMITTEE REPORT(S)

Enrollment and Review

LEGISLATIVE BILL 912. Placed on Select File with amendment. [ER144](#) is available in the Bill Room.

LEGISLATIVE BILL 1010. Placed on Select File with amendment. [ER147](#) is available in the Bill Room.

LEGISLATIVE BILL 820. Placed on Select File with amendment. [ER149](#)

1 1. On page 1, strike beginning with "retirement" in line 1 through
2 line 22 and insert "retirement; to amend sections 23-2305.01, 23-2312,
3 24-705, 42-1111, 79-905, 79-906, 79-907, 79-930, 79-963, 79-978.01,
4 79-979.01, 79-983, 79-989, 79-992, 79-9,113, 79-9,115, 79-9,121, 81-2019,
5 81-2019.01, 81-2021, 81-2022, 81-2025, 81-2041, 84-1305.01, 84-1305.02,
6 84-1503, 84-1503.03, and 84-1512, Reissue Revised Statutes of Nebraska,
7 sections 24-704, 24-704.01, 24-710, 72-1237, and 72-1239, Revised
8 Statutes Cumulative Supplement, 2024, and sections 4-108, 23-2306,
9 24-703, 24-703.01, 49-617, 79-904.01, 79-915, 79-916, 79-958, 79-966,
10 79-978, 79-9,103, 79-9,118, 81-2016, 84-1307, and 84-1504, Revised
11 Statutes Supplement, 2025; to define approved identification document; to
12 change provisions relating to participation in certain retirement systems
13 by certain state agencies and political subdivisions; to change the title
14 from director of to executive director of the Nebraska Public Employees
15 Retirement Systems; to rename certain state transfers as state
16 contributions; to change provisions relating to the ex officio members of
17 the Nebraska Investment Council, certain contributions by school
18 districts and employees, and the computation of certain tax withholdings
19 relating to deferred compensation; to change provisions relating to
20 retirement allowances and cost-of-living adjustments under the Class V
21 School Employees Retirement Act; to change the mandatory retirement age
22 and provisions relating to deferred retirement option plans under the

23 Nebraska State Patrol Retirement Act; to define, redefine, and eliminate
24 terms; to eliminate obsolete provisions; to harmonize provisions; to
25 provide operative dates; to repeal the original sections; and to declare
26 an emergency.".

(Signed) Dunixi Guereca, Chairperson

SELECT FILE

LEGISLATIVE BILL 901. Senator Hallstrom renewed [AM2674](#), found on page 1067 and considered in this day's Journal.

Senator Raybould moved the previous question. The question is, "Shall the debate now close?"

Senator von Gillern requested a roll call vote, in reverse order, on the motion to cease debate.

The Raybould motion to cease debate failed with 12 ayes, 26 nays, 6 present and not voting, 4 absent and not voting, and 1 excused and not voting.

The Hallstrom amendment was adopted with 36 ayes, 1 nay, 11 present and not voting, and 1 excused and not voting.

Senator Hughes withdrew [AM2650](#), found on page 1075.

Senator Clouse offered [FA1056](#), found on page 1085.

SENATOR DEBOER PRESIDING

Pending.

COMMITTEE REPORT(S)

Appropriations

LEGISLATIVE BILL 1143. Placed on General File with amendment. [AM2613](#)

1 1. Strike the original sections and insert the following new
2 sections:
3 Section 1. Section 68-949, Revised Statutes Cumulative Supplement,
4 2024, is amended to read:
5 68-949 (1) It is the intent of the Legislature that the department
6 implement reforms to the medical assistance program such as those
7 contained in the Medicaid Reform Plan, including (a) an incremental
8 expansion of home and community-based services for aged persons and
9 persons with disabilities consistent with such plan, (b) an increase in
10 care coordination or disease management initiatives to better manage
11 medical assistance expenditures on behalf of high-cost recipients with
12 multiple or chronic medical conditions, and (c) other reforms as deemed
13 necessary and appropriate by the department, in consultation with the
14 committee.
15 (2) The department shall develop recommendations based on a

16 comprehensive analysis of various options available to the state under
17 applicable federal law for the provision of medical assistance to persons
18 with disabilities who are employed, including persons with a medically
19 improved disability, to enhance and replace current eligibility
20 provisions contained in subdivision (8) of section 68-915.
21 (3) The department shall develop recommendations for further
22 modification or replacement of the defined benefit structure of the
23 medical assistance program. Such recommendations shall be consistent with
24 the public policy in section 68-905 and shall consider the needs and
25 resources of low-income Nebraska residents who are eligible or may become
26 eligible for medical assistance, the experience and outcomes of other
27 states that have developed and implemented such changes, and other
1 relevant factors as determined by the department.
2 (4)(a) It is the intent of the Legislature that the total amount
3 appropriated to the department for medicaid nursing facility rates be
4 identified as a dollar amount in the state budget and be used in the
5 medicaid nursing facility rate calculation, including the calculation of
6 the annual inflation factor. The total amount appropriated for medicaid
7 nursing facility rates shall include amounts for rate enhancement and any
8 other purpose related to medicaid nursing facility services and shall be
9 used as the base for funding for the following fiscal year.
10 (b) The department may take into consideration utilization relating
11 to client needs and preferred setting when establishing nursing facility
12 rates for prospective rating periods. If the department uses an amount
13 that differs from the identified appropriation in the calculation of
14 nursing facility rates for the prospective rate period, the department
15 shall calculate the average weighted medicaid nursing facility rate by
16 dividing the projected total medicaid nursing facility expenditures by
17 the projected total medicaid nursing facility days for the prospective
18 rating period and such dollar amount and the number of projected medicaid
19 nursing facility resident days used in the calculation shall be
20 identified to the Legislature in the report required under subdivision
21 (4)(c) of this section. The average weighted medicaid nursing facility
22 daily rate shall not be less than the average weighted medicaid nursing
23 facility daily rate as of January 1, 2026, unless directed by the
24 Legislature or in the event of, and during, a state of emergency
25 proclaimed by the Governor pursuant to section 81-829.40.
26 (c)(b) The department shall file a report electronically with the
27 Legislative Fiscal Analyst and the Clerk of the Legislature no later than
28 ~~June 15~~ August 1 of each year identifying how the inflation factor was
29 calculated for that year's medicaid nursing facility rates and including
30 the information described in subdivisions (4)(a) and (b) of this section.
31 (d)(e) The department shall file a report electronically with the
1 Legislative Fiscal Analyst and the Clerk of the Legislature between
2 December 15 and December 31 of each year identifying the amount of any
3 remaining unobligated appropriation from the prior appropriations
4 earmarked for medicaid nursing facility payments. The report shall
5 include an identification of encumbrances and retroactive payments.
6 (5) No later than December 31, 2026, the department shall submit an
7 application to the federal Centers for Medicare and Medicaid Services to
8 establish a money follows the person program to assist qualified
9 individuals to transition from an institutional setting to a community
10 setting while continuing to receive long-term care.
11 Sec. 2. Original section 68-949, Revised Statutes Cumulative
12 Supplement, 2024, is repealed.

(Signed) Robert Clements, Chairperson

Urban Affairs

LEGISLATIVE BILL 1129. Placed on General File.

(Signed) Terrell McKinney, Chairperson

AMENDMENT(S) - Print in Journal

Senator Dorn filed the following amendment to LB1126:

AM2752

(Amendments to Standing Committee amendments, AM2432)

1 1. Insert the following new sections:

2 Sec. 95. Section 86-903, Revised Statutes Supplement, 2025, is

3 amended to read:

4 86-903 (1) The Department of Revenue shall determine the prepaid
5 wireless surcharge annually, effective January 1, based on the charges
6 described in subsection (2) of this section as in effect on the preceding
7 July 1. The department shall provide not less than ninety days' advance
8 notice of any change in the prepaid wireless surcharge on the
9 department's website.

10 (2) The rate of the prepaid wireless surcharge shall be the sum of
11 the following three percentages, rounded up to the nearest tenth of one
12 percent:

13 (a) The percentage obtained by dividing (i) the amount of the
14 wireless surcharge authorized under subsection (1) subdivision (1)(b) of
15 section 86-1070 by (ii) fifty;

16 (b) The percentage obtained by dividing (i) the amount of the
17 Nebraska Telecommunications Relay System Fund surcharge set by the Public
18 Service Commission pursuant to the Telecommunications Relay System Act by
19 (ii) fifty; and

20 (c) The percentage obtained by multiplying (i) the Nebraska
21 Telecommunications Universal Service Fund surcharge percentage rate set
22 by the Public Service Commission by (ii) one minus the Federal
23 Communications Commission safe harbor percentage for determining the
24 interstate portion of a fixed monthly wireless charge.

25 (3) The Department of Revenue shall provide the Public Service
26 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. 96. 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. 97. 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 2. On page 80, line 16, strike "and 75-342," and insert "75-342,
 15 86-903, 86-1070, and 86-1071,".

16 3. Renumber the remaining sections accordingly.

Senator Clements filed the following amendment to [LB1071](#):
[AM2748](#) is available in the Bill Room.

RESOLUTION(S)

LEGISLATIVE RESOLUTION 371. Introduced by Cavanaugh, J., 9.

PURPOSE: The purpose of this resolution is to propose an interim study to determine whether Nebraska should amend the rules of evidence to mirror federal changes to the admissibility of expert testimony.

Nebraska, like most states, has modeled its rules of evidence after the Federal Rules of Evidence. Federal Rule of Evidence 702 governs the admissibility of expert testimony, requiring that a witness who is qualified as an expert by knowledge, skill, experience, training, or education may testify if their scientific or technical knowledge helps the trier of fact.

On December 1, 2023, an amendment to Federal Rule of Evidence 702 went into effect for the federal courts. The amendment clarifies that when it comes to the admissibility of expert testimony, that the proponent must prove, by a preponderance of evidence, that the testimony is based on sufficient facts and reliable methods and that the opinion of the expert reflects a reliable application of the principles and methods to the facts of the case.

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

1. That the Judiciary Committee of the Legislature shall be designated to conduct an interim study to carry out the purposes of this resolution.

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

Referred to the Executive Board.

SELECT FILE

LEGISLATIVE BILL 901. Senator Clouse renewed [FA1056](#), found on page 1085 and considered in this day's Journal.

Senator von Gillern offered the following motion:

[MO520](#)

Invoke cloture pursuant to Rule 7, Sec. 10.

Senator von Gillern moved for a call of the house. The motion prevailed with 38 ayes, 0 nays, and 11 not voting.

The von Gillern motion to invoke cloture prevailed with 37 ayes, 4 nays, 7 present and not voting, and 1 excused and not voting.

The Clouse amendment was adopted with 43 ayes, 0 nays, 5 present and not voting, and 1 excused and not voting.

Advanced to Enrollment and Review for Engrossment.

The Chair declared the call raised.

AMENDMENT(S) - Print in Journal

Senator Raybould filed the following amendment to [LB901](#):
[AM2626](#) is available in the Bill Room.

Senator Bostar filed the following amendment to [LB901](#):
[AM2600](#)

(Amendment to E&R amendments, ER133)

1 1. On page 1, line 19, strike "[entities](#)" and insert "[the entity](#)" and
2 strike "[subdivisions \(a\) and](#)" and insert "[subdivision](#)"; and in line 23
3 strike "[entities](#)" and insert "[the entity](#)" and strike "[subdivisions \(a\)](#)
4 [and](#)" and insert "[subdivision](#)".

Senator Raybould filed the following amendment to [LB901](#):
[AM2728](#) is available in the Bill Room.

SELECT FILE

LEGISLATIVE BILL 838. [ER141](#), found on page 1030, was offered.

ER141 was adopted.

Senator McKinney asked unanimous consent to withdraw the following motions:

[MO499](#), found on page 995, to bracket until April 17, 2026.

[MO500](#), found on page 995, to recommit to the Banking, Commerce and Insurance Committee.

[MO501](#), found on page 995, to indefinitely postpone.

No objections. So ordered.

Senator Jacobson withdrew [FA1031](#), found on page 972.

Senator Kauth asked unanimous consent to withdraw [FA478](#), found on page 221, and replace it with substitute amendment, [AM2658](#), found on page 1089. No objections. So ordered.

Senator Raybould offered the following amendment to the Kauth amendment:

[FA1058](#)

To [AM2658](#), on page 2, on line 16 after "country" insert ", with the exception of Cuba and Venezuela"

Senator Raybould moved for a call of the house. The motion prevailed with 21 ayes, 1 nay, and 27 not voting.

The Raybould amendment was adopted with 25 ayes, 4 nays, 18 present and not voting, and 2 excused and not voting.

The Chair declared the call raised.

The Kauth amendment, as amended, was adopted with 33 ayes, 3 nays, 11 present and not voting, and 2 excused and not voting.

Senator Bosn offered [AM2635](#), found on page 1061.

The Bosn amendment was adopted with 34 ayes, 0 nays, 13 present and not voting, and 2 excused and not voting.

Senator Conrad offered [AM2637](#), found on page 1082.

Senator M. Cavanaugh moved for a call of the house. The motion prevailed with 24 ayes, 3 nays, and 22 not voting.

The Conrad amendment lost with 22 ayes, 6 nays, 19 present and not voting, and 2 excused and not voting.

The Chair declared the call raised.

Senator Conrad offered [AM2672](#), found on page 1084.

The Conrad amendment was adopted with 46 ayes, 0 nays, 2 present and not voting, and 1 excused and not voting.

Advanced to Enrollment and Review for Engrossment.

COMMITTEE REPORT(S) Enrollment and Review

LEGISLATIVE BILL 758. Placed on Select File with amendment.

[ER150](#)

1 1. In the Standing Committee amendments, AM2277, on page 5, line 30,
2 after "60-2411" insert an underscored comma.
3 2. On page 1, strike beginning with "transfers" in line 1 through
4 line 6 and insert "transfers on death; to amend section 60-142.12,
5 Reissue Revised Statutes of Nebraska, and sections 30-2715 and 60-149,
6 Revised Statutes Cumulative Supplement, 2024; to change provisions
7 relating to nontestamentary transfers; to provide a method for a
8 beneficiary charitable organization to receive property or information as
9 prescribed; to create a right of action; to change provisions relating to
10 evidence of ownership for purposes of applying for a new certificate of
11 title; and to repeal the original sections."

LEGISLATIVE BILL 1236. Placed on Select File with amendment.

[ER148](#) is available in the Bill Room.

LEGISLATIVE BILL 1236A. Placed on Select File.

LEGISLATIVE BILL 787. Placed on Select File.

LEGISLATIVE BILL 1210. Placed on Select File.

(Signed) Dunixi Guereca, Chairperson

AMENDMENT(S) - Print in Journal

Senator Raybould filed the following amendment to LB1219:
[AM2702](#)

(Amendments to FA999)

- 1 1. Strike the original amendment and insert the following new
- 2 amendment:
- 3 1. On page 2, after line 9 insert the following new subdivision:
- 4 "(b) Political subdivision does not include any Class IV school
- 5 district"; in line 10 strike "(b)" and insert "(c)"; and in line 13
- 6 strike "(c)" and insert "(d)".

Senator Hansen filed the following amendment to LB1237A:
[AM2641](#)

- 1 1. On page 3, line 7, strike "\$921,491" and insert "\$921,419".

BILL ON FIRST READING

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

LEGISLATIVE BILL 1101A. Introduced by Ballard, 21.

A BILL FOR AN ACT relating to appropriations; to appropriate funds to aid in carrying out the provisions of Legislative Bill 1101, One Hundred Ninth Legislature, Second Session, 2026; and to declare an emergency.

RESOLUTION(S)

LEGISLATIVE RESOLUTION 372. Introduced by Nebraska Retirement Systems Committee: Ballard, 21, Chairperson; Clements, 2; Hardin, 48; Juarez, 5; Sorrentino, 39.

PURPOSE: The purpose of this resolution is to propose an interim study to examine the Nebraska Public Employees Retirement Systems administered by the Public Employees Retirement Board, including the State Employees Retirement System of the State of Nebraska, the Retirement System for Nebraska Counties, the School Employees Retirement System of the State of Nebraska, the Nebraska State Patrol Retirement System, the Nebraska Judges Retirement System, and the retirement system administered under the Class V School Employees Retirement Act. The study shall examine issues as they relate to the funding needs, benefits, contributions, and administration of each retirement system.

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

1. That the Nebraska Retirement Systems Committee of the Legislature shall be designated to conduct an interim study to carry out the purposes of this resolution.

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

Referred to the Executive Board.

LEGISLATIVE RESOLUTION 373. Introduced by Nebraska Retirement Systems Committee: Ballard, 21, Chairperson; Clements, 2; Hardin, 48; Juarez, 5; Sorrentino, 39.

PURPOSE: The purpose of this resolution is to propose an interim study to carry out the provisions of section 13-2402, which requires the Nebraska Retirement Systems Committee to monitor underfunded defined benefit plans administered by political subdivisions. The study shall include a public hearing for the presentation of reports by political subdivisions with underfunded defined benefit plans.

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

1. That the Nebraska Retirement Systems Committee of the Legislature shall be designated to conduct an interim study to carry out the purposes of this resolution.

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

Referred to the Executive Board.

LEGISLATIVE RESOLUTION 374. Introduced by Nebraska Retirement Systems Committee: Ballard, 21, Chairperson; Clements, 2; Hardin, 48; Juarez, 5; Sorrentino, 39.

PURPOSE: The purpose of this resolution is to propose an interim study to examine any issues within the jurisdiction of the Nebraska Retirement Systems Committee of the Legislature that may arise during the interim.

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

1. That the Nebraska Retirement Systems Committee of the Legislature shall be designated to conduct an interim study to carry out the purposes of this resolution.

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

Referred to the Executive Board.

SELECT FILE

LEGISLATIVE BILL 768. [ER145](#), found on page 1060, was offered.

ER145 was adopted.

Senator Kauth withdrew [FA397](#), found on page 191.

Advanced to Enrollment and Review for Engrossment.

LEGISLATIVE BILL 1067. Senator Kauth withdrew [FA725](#), found on page 341.

Senator Hallstrom offered the following amendment:

[AM2737](#)

(Amendments to Standing Committee amendments, AM2213)

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

2 Section 1. Section 58-703, Revised Statutes Cumulative Supplement,
3 2024, is amended to read:

4 58-703 (1) The Affordable Housing Trust Fund is created. The fund
5 shall receive money pursuant to section 76-903 and may include revenue
6 from sources recommended by the housing advisory committee established in
7 section 58-704, appropriations from the Legislature, transfers authorized
8 by the Legislature, grants, private contributions, repayment of loans,
9 and all other sources. The Department of Economic Development as part of
10 its comprehensive housing affordability strategy shall administer the
11 Affordable Housing Trust Fund.

12 (2)(a) Prior to July 1, 2027, ~~transfers~~ Transfers may be made from
13 the Affordable Housing Trust Fund to the General Fund, the Behavioral
14 Health Services Fund, the Lead-Based Paint Hazard Control Cash Fund, the
15 Middle Income Workforce Housing Investment Fund, the Rural Workforce
16 Housing Investment Fund, and the Site and Building Development Fund at
17 the direction of the Legislature.

18 (b) ~~Beginning on and after July 1, 2027, money shall not be~~
19 ~~transferred from the Affordable Housing Trust Fund.~~

The Hallstrom amendment was adopted with 33 ayes, 1 nay, 14 present and not voting, and 1 excused and not voting.

Senator Conrad offered the following amendment:

[AM2547](#)

(Amendments to Standing Committee amendments, AM2213)

1 1. Strike the original sections and all amendments thereto and

2 insert the following new sections:

3 Section 1. Section 58-703, Revised Statutes Cumulative Supplement,
4 2024, is amended to read:

5 58-703 The Affordable Housing Trust Fund is created. The fund shall
6 receive money pursuant to section 76-903 and may include revenue from
7 sources recommended by the housing advisory committee established in
8 section 58-704, appropriations from the Legislature, transfers authorized
9 by the Legislature, grants, private contributions, repayment of loans,
10 and all other sources. The Department of Economic Development as part of
11 its comprehensive housing affordability strategy shall administer the
12 Affordable Housing Trust Fund.

13 ~~Transfers may be made from the Affordable Housing Trust Fund to the~~
14 ~~General Fund, the Behavioral Health Services Fund, the Lead-Based Paint~~

15 ~~Hazard Control Cash Fund, the Middle Income Workforce Housing Investment~~
 16 ~~Fund, the Rural Workforce Housing Investment Fund, and the Site and~~
 17 ~~Building Development Fund at the direction of the Legislature.~~
 18 Sec. 2. Section 76-901, Revised Statutes Supplement, 2025, is
 19 amended to read:
 20 76-901 (1) There is hereby imposed a tax on the grantor executing
 21 the deed as defined in section 76-203 upon the transfer of a beneficial
 22 interest in or legal title to real estate at the rate of two dollars and
 23 thirty-two cents for each one thousand dollars value or fraction thereof.
 24 (2) In addition to the tax imposed under subsection (1) of this
 25 section, there is hereby imposed a tax on the grantor executing the deed
 26 as defined in section 76-203 upon the transfer of a beneficial interest
 27 in or legal title to real estate that is valued at more than one million
 28 dollars at the rate of ten dollars for each one thousand dollars value or
 29 fraction thereof.
 30 (3) For purposes of sections 76-901 to 76-908, value means (a)(1) in
 31 the case of any deed, not a gift, the amount of the full actual
 32 consideration thereof, paid or to be paid, including the amount of any
 33 lien or liens assumed, and (b)(2) in the case of a gift or any deed with
 34 nominal consideration or without stated consideration, the current market
 35 value of the property transferred.
 36 (4) ~~Such taxestax~~ shall be evidenced by stamps to be attached to the
 37 deed.
 38 (5) All deeds purporting to transfer legal title or beneficial
 39 interest shall be presumed taxable unless it clearly appears on the face
 40 of the deed or sufficient documentary proof is presented to the register
 41 of deeds that the instrument is exempt under section 76-902.
 42 Sec. 3. Section 76-903, Revised Statutes Supplement, 2025, is
 43 amended to read:
 44 76-903 The Tax Commissioner shall design such stamps in such
 45 denominations as in his or her judgment will be the most advantageous to
 46 all persons concerned. When any deed subject to ~~athe~~ tax imposed by
 47 section 76-901 is offered for recordation, the register of deeds shall
 48 ascertain and compute the amount of the tax due thereon and shall collect
 49 such amount as a prerequisite to acceptance of the deed for recordation.
 50 If a dispute arises concerning the taxability of the transfer, the
 51 register of deeds shall not record the deed until the disputed tax is
 52 paid. If a disputed tax has been paid, the taxpayer may file for a refund
 53 pursuant to section 76-908. The taxpayer may also seek a declaratory
 54 ruling pursuant to rules and regulations adopted and promulgated by the
 55 Department of Revenue. From each two dollars and thirty-two cents of tax
 56 collected pursuant to subsection (1) of section 76-901, the register of
 57 deeds shall retain fifty cents to be placed in the county general fund
 58 and shall remit the balance to the State Treasurer who shall credit
 59 ninety-five cents of such amount to the Affordable Housing Trust Fund,
 60 twenty-five cents of such amount to the Site and Building Development
 61 Fund, twenty-five cents of such amount to the Homeless Shelter Assistance
 62 Trust Fund, thirty cents of such amount to the Behavioral Health Services
 63 Fund, and seven cents of such amount to the Domestic Violence and Sex
 64 Trafficking Survivor Housing Assistance Fund. The register of deeds shall
 65 remit the tax collected pursuant to subsection (2) of section 76-901 to
 66 the State Treasurer for credit to the Affordable Housing Trust Fund.
 67 Sec. 4. Original section 58-703, Revised Statutes Cumulative
 68 Supplement, 2024, and sections 76-901 and 76-903, Revised Statutes
 69 Supplement, 2025, are repealed.

The Conrad amendment was withdrawn.

Advanced to Enrollment and Review for Engrossment.

GENERAL FILE

LEGISLATIVE BILL 1261. Senator Conrad renewed [MO406](#), found on page 693 and considered on page 1096, to indefinitely postpone pursuant to Rule 6, Sec. 3(f).

Pending.

EASE

The Legislature was at ease from 5:29 p.m. until 6:00 p.m.

SPEAKER ARCH PRESIDING**GENERAL FILE**

LEGISLATIVE BILL 1261. Senator Conrad renewed [MO406](#), found on page 693 and considered on page 1096 and in today's Journal, to indefinitely postpone pursuant to Rule 6, Sec. 3(f).

Senator Jacobson moved the previous question. The question is, "Shall the debate now close?" The motion prevailed with 25 ayes, 3 nays, and 21 not voting.

Senator Conrad asked unanimous consent to withdraw her motion to indefinitely postpone prior to the bill being read.

No objections. So ordered.

Title read. Considered.

Committee [AM2086](#), found on page 757, was offered.

Senator Conrad asked unanimous consent to withdraw the following motions:

[MO407](#), found on page 693, to bracket until April 16, 2026.

[MO408](#), found on page 693, to recommit to the Natural Resources Committee.

No objections. So ordered.

Senator DeKay withdrew the following amendments:

[FA1000](#), found on page 757, to the committee amendment.

[AM2662](#), found on page 1096 to the committee amendment.

[AM2663](#), found on page 1096, to the committee amendment.

[AM2664](#), found on page 1097, to the committee amendment.

The committee amendment was adopted with 39 ayes, 0 nays, 8 present and not voting, and 2 excused and not voting.

Senator DeKay withdrew and refiled [FA926](#), found on page 524.

Senator Juarez withdrew and refiled [AM2083](#), found on page 694.

Senator Conrad withdrew and refiled [AM2110](#), found on page 700.

Senator Conrad offered [AM2111](#), found on page 700.

The Conrad amendment was adopted with 38 ayes, 0 nays, 9 present and not voting, and 2 excused and not voting.

Senator Conrad offered [AM2115](#), found on page 700.

The Conrad amendment was adopted with 39 ayes, 0 nays, 8 present and not voting, and 2 excused and not voting.

Senator Conrad withdrew and refiled [AM2116](#), found on page 700.

Senator Conrad withdrew and refiled [AM2119](#), found on page 700.

Senator Conrad withdrew and refiled [AM2120](#), found on page 700.

Senator Conrad withdrew and refiled [AM2123](#), found on page 700.

Advanced to Enrollment and Review Initial with 34 ayes, 7 nays, 6 present and not voting, and 2 excused and not voting.

LEGISLATIVE BILL 933. Title read. Considered.

Committee [AM2192](#), found on page 926, was offered.

Senator J. Cavanaugh offered [AM2602](#), found on page 1028, to the committee amendment.

Pending.

AMENDMENT(S) - Print in Journal

Senator Clements filed the following amendment to [LB1072](#):
[AM2649](#) is available in the Bill Room.

Senator Dover filed the following amendment to [LB1114](#):
[AM2493](#) is available in the Bill Room.

Senator Ibach filed the following amendment to [LB921](#):
[AM2761](#)

(Amendments to Standing Committee amendments, AM2420)

1 1. Strike sections 23, 24, and 25 and insert the following new

2 sections:

3 Sec. 19. Section 81-406, Reissue Revised Statutes of Nebraska, is

4 amended to read:

5 81-406 The Contractor and Professional Employer Organization
 6 Registration Cash Fund is created. The fund shall be administered by the
 7 Department of Labor and shall consist of fees collected by the department
 8 pursuant to the Farm Labor Contractors Act, the Contractor Registration
 9 Act, the Health Care Staffing Agency Registration Act, and the
 10 Professional Employer Organization Registration Act and such sums as are
 11 appropriated to the fund by the Legislature. The fund shall be used for
 12 enforcing and administering the Farm Labor Contractors Act, the
 13 Contractor Registration Act, the Employee Classification Act, the Health
 14 Care Staffing Agency Registration Act, and the Professional Employer
 15 Organization Registration Act. Any money in the fund available for
 16 investment shall be invested by the state investment officer pursuant to
 17 the Nebraska Capital Expansion Act and the Nebraska State Funds
 18 Investment Act. Money in the Contractor and Professional Employer
 19 Organization Registration Cash Fund may be transferred to the General
 20 Fund at the direction of the Legislature.
 21 The State Treasurer shall transfer one million seven hundred
 22 thousand dollars from the Contractor and Professional Employer
 23 Organization Registration Cash Fund to the General Fund on or before June
 24 15, 2018, on such dates and in such amounts as directed by the budget
 25 administrator of the budget division of the Department of Administrative
 26 Services.
 1 Sec. 24. Sections 7, 8, 9, 10, 11, 12, 13, 14, and 15 of this act
 2 become operative on July 1, 2027. The other sections of this act become
 3 operative on their effective date.
 4 Sec. 25. Original sections 48-628, 48-2209, 81-401, 81-406,
 5 81-8,236, 81-8,300, 81-8,316, and 81-8,318, Reissue Revised Statutes of
 6 Nebraska, are repealed.
 7 2. On page 10, line 15, strike "General Fund" and insert "Contractor
 8 and Professional Employer Organization Registration Cash Fund".
 9 3. Renumber the remaining sections accordingly.

Senator Storm filed the following amendment to LB933:
[AM2738](#)

(Amendments to Standing Committee amendments, AM2192)

1 1. In AM2602, on page 1, line 14, after "judgment" insert "and based
 2 upon a preponderance of the current scientific evidence".

Senator M. Cavanaugh filed the following amendment to LB1072:
[FA1059](#)

To AM2649, strike Sec. 72 and on page 78, starting on line 11, strike " Transfers may be made from the Homeless Shelter Assistance Trust Fund to the General Fund at the direction of the Legislature."

VISITOR(S)

Visitors to the Chamber were students and teacher from Omaha Bryan High School DECA, Omaha.

ADJOURNMENT

At 8:01 p.m., on a motion by Senator Hughes, the Legislature adjourned until 9:00 a.m., Thursday, March 19, 2026.

Brandon Metzler
 Clerk of the Legislature

