

One Hundred Ninth Legislature - Second Session - 2026

Introducer's Statement of Intent

LB969

Chairperson: Senator Rita Sanders

Committee: Government, Military and Veterans Affairs

The following constitute the reasons for this bill and the purposes which are sought to be accomplished thereby:

LB 969 is designed to enhance transparency and public accountability in the financial operations of Nebraska's political subdivisions by requiring the Auditor of Public Accounts to create, maintain, and publicly host a comprehensive online database containing detailed financial information for all counties and municipalities statewide. The database will compile key data—including revenue sources, expenditures, and full balance sheets detailing assets and liabilities—drawn from the most recent audit reports already filed with the Auditor. It will be made accessible for public inspection on the Auditor's website, with an implementation date no later than January 1, 2027.

Counties, along with cities of the metropolitan class (such as Omaha), primary class (such as Lincoln), first class, second class, and villages, will be required to submit the necessary information to the Auditor annually for ongoing updates, with the database refreshed within thirty days of receipt. These entities must also provide historical financial data back to calendar year 2016 where available, to be incorporated as soon as practicable. The legislation explicitly protects confidential information or records exempt from disclosure under state or federal law, ensuring compliance with existing public records statutes while promoting greater visibility into local government finances for taxpayers, researchers, and oversight entities.

Principal Introducer: _____

Senator Bob Hallstrom