

LEGISLATIVE BILL 1075

Approved by the Governor April 15, 2026

Introduced by Sanders, 45.

A BILL FOR AN ACT relating to government; to amend sections 13-501, 32-228, 32-806, 32-917, 32-945, 32-948, 32-949, 32-1034, 32-1035, 32-1516, 49-1403, 49-1449, 49-1449.01, 49-1450, 49-1451, 49-1455, 49-1458, 49-1463, 49-1467, 49-1469.08, 49-1478.01, 49-1479.01, 49-1479.02, 49-1483.03, 49-1488.01, and 69-1315, Reissue Revised Statutes of Nebraska, sections 32-235, 32-559, 32-622.01, 32-802, 32-903, 32-915.03, 32-942, 32-947, 32-949.01, 32-953, 32-956, 32-957, 32-1002.01, 32-1010, 32-1027, 32-1031, 32-1121, 32-1203, 32-1524, 49-1401, 49-1461, and 49-1479.03, Revised Statutes Cumulative Supplement, 2024, and sections 32-101, 32-617, 32-624, 32-624.01, 32-803, 32-912, 32-1013, 32-1032, 32-1044, 32-1119, and 69-1317, Revised Statutes Supplement, 2025; to provide for the establishment of a database of financial information from all counties and municipalities in the state; to provide a duty to the village board of trustees and powers to the village clerk; to change provisions relating to vacancies in a village board; to change provisions relating to election workers, candidate name changes, candidate filing forms, political party rules, notices of election, photographic identification requirements, voting, precinct boundaries, ballots, special elections by mail, recounts, election expenses, prohibited activities, petitions, watchers and observers, records available for public inspection, county canvassing boards, delivery of the abstract of votes, and penalties under the Election Act; to define terms, change fees, change requirements for statements of organization, campaign statements, and independent expenditure advocating, eliminate a method of filing a report, change provisions relating to foreign nationals, and require shielding of donor identification and principals to pay a late filing fee under the Nebraska Political Accountability and Disclosure Act; to change provisions relating to a statute of limitation, the treatment of proceeds, and fund balance limitations relating to unclaimed property; to create a trust fund; to provide duties for the State Treasurer; to eliminate provisions relating to initiative and referendum petitions; to harmonize provisions; to provide operative dates; to repeal the original sections; to outright repeal section 32-1406, Reissue Revised Statutes of Nebraska; and to declare an emergency.

Be it enacted by the people of the State of Nebraska,

Section 1. Section 13-501, Reissue Revised Statutes of Nebraska, is amended to read:

13-501 Sections 13-501 to 13-513 and section 2 of this act shall be known and may be cited as the Nebraska Budget Act.

Sec. 2. The Department of Administrative Services shall develop, maintain, and make available for public inspection on its website a database of financial information about all counties, cities, and villages in the state. The information shall include information provided to the auditor pursuant to sections 13-506 and 23-1608. The information may also include revenue sources, expenditures, and a balance sheet that contains all assets and liabilities for each city's or village's most recent municipal audit or audit report filed with the auditor pursuant to section 19-2905, if available. The department shall designate an implementation date for such database which date shall be on or before January 1, 2027.

Sec. 3. (1) Annually at the first regular meeting of the village board of trustees in December, or as soon as reasonably possible thereafter, the board shall pass a resolution authorizing the village clerk to prepare claims and issue warrants for the village. The resolution shall specify that the village clerk:

(a) Is only authorized to exercise the authority authorized by the resolution if vacancies exist for more than one-half of the members of the board;

(b) Is only authorized to prepare claims and issue warrants:

(i) For expenditures previously approved by the village board of trustees;

and

(ii) When required by law or enforceable contractual obligations; and

(c) Shall have no authority to conduct village business beyond the authority provided in subdivision (b) of this subsection.

(2) If vacancies exist for more than one-half of the members of the village board of trustees, the village clerk may exercise the powers granted under subsection (1) of this section until the vacancies are filled pursuant to subsection (3) of section 32-569.

(3) The village board of trustees shall review any claims and warrants issued pursuant to this section once vacancies no longer exist for more than one-half of the members of the board.

Sec. 4. Section 32-101, Revised Statutes Supplement, 2025, is amended to read:

32-101 Sections 32-101 to 32-1552 and sections 12 and 42 of this act shall be known and may be cited as the Election Act.

Sec. 5. Section 32-228, Reissue Revised Statutes of Nebraska, is amended to read:

32-228 (1) The election commissioner shall notify each person appointed as a judge or clerk of election, precinct inspector, district inspector, member of a counting board, or member of a canvassing board of the appointment ~~by letter~~. ~~Such notice shall be made in writing letter shall be mailed~~ at least fifteen days prior to the required reporting date for each statewide primary and general election. Each appointee shall, at the time fixed in the notice of appointment, report to the office of the election commissioner or other designated location to complete any informational forms and receive training regarding his or her duties. The training shall include instruction as required by the Secretary of State and any other training deemed necessary by the election commissioner. Each appointee, if found qualified and unless excused by reason of ill health or other good and sufficient reason, shall serve for the term of his or her appointment.

(2) No person who is a qualified prospective election worker is exempt from being appointed for a term of election service, except that any person who is seventy years of age or older and who requests to be exempted from such service at the time the election worker questionnaire form is filed with the election commissioner shall be exempt from election service.

(3) An appointee who fails to serve for the term of his or her appointment, unless excused by reason of ill health or other good and sufficient reason, is guilty of a Class V misdemeanor. The election commissioner shall submit the names of appointees violating this subsection to the local law enforcement agency for citation pursuant to sections 32-1549 and 32-1550.

Sec. 6. Section 32-235, Revised Statutes Cumulative Supplement, 2024, is amended to read:

32-235 (1) The county clerk shall, ~~in writing by mail~~, notify judges and clerks of election, district inspectors, members of counting boards, and members of canvassing boards of their appointment. The notice shall inform the appointee of his or her appointment and of the date and time he or she is required to report to the office of the county clerk or other designated location and the polling place. The notice shall be ~~sent mailed~~ at least fifteen days prior to each statewide primary and general election and on or before the third Friday prior to each special election. The county clerk shall order the members of the receiving board to appear at their respective polling place on the day and at the hour specified in the notice of appointment.

(2) Each appointee shall, at the time fixed in the notice of appointment, report to the office or other location to complete any informational forms and receive training regarding his or her duties. The training shall include instruction as required by the Secretary of State and any other training deemed necessary by the county clerk.

Sec. 7. Section 32-559, Revised Statutes Cumulative Supplement, 2024, is amended to read:

32-559 (1)(a) Except as provided in section 77-3444, any issue to be submitted to the registered voters at a special election by a political subdivision shall be certified by the clerk of the political subdivision to the election commissioner or county clerk on or before the eighth Friday prior to the election. A special election may be held by mail as provided in sections 32-952 to 32-959. Any other special election under this section shall be subject to section 32-405.

(b) A political subdivision that has submitted an issue for a special election under subdivision (1)(a) of this section may cancel the special election if the Secretary of State, election commissioner, or county clerk receives a resolution adopted by the political subdivision canceling the special election on or before the fourth Thursday prior to the election. No cancellation shall be effective after such date. If a special election is canceled in such manner, the political subdivision shall be responsible for the costs incurred that are related to the canceled election. Such costs shall include all chargeable costs as provided in section 32-1202 associated with preparing for and conducting a special election.

(2)(a) ~~(b)~~ In lieu of submitting the issue at a special election, any political subdivision may submit the issue at a statewide primary or general election or at any scheduled county election, except that no such issue shall be submitted at a statewide election or scheduled county election unless the issue to be submitted has been certified by the clerk of the political subdivision to the election commissioner or county clerk by March 1 for the primary election and by September 1 for the general election. After the election commissioner or county clerk has received the certification of the issue to be submitted, he or she shall be responsible for all matters relating to the submission of the issue to the registered voters, except that the clerk of the political subdivision shall be responsible for the publication or posting of any required special notice of the submission of such issue other than the notice required to be given of the statewide election issues. The election commissioner or county clerk shall prepare the ballots and issue ballots for early voting and shall also conduct the submission of the issue, including the receiving and counting of the ballots on the issue. The election returns shall be made to the election commissioner or county clerk. The ballots shall be counted and canvassed at the same time and in the same manner as the other ballots. Upon completion of the canvass of the vote by the county

canvassing board, the election commissioner or county clerk shall certify the election results to the governing body of the political subdivision. The canvass by the county canvassing board shall have the same force and effect as if made by the governing body of the political subdivision.

~~(2)(a) A political subdivision that has submitted an issue for a special election under subdivision (1)(a) of this section may cancel the special election if the Secretary of State, election commissioner, or county clerk receives a resolution adopted by the political subdivision canceling the special election on or before the fourth Thursday prior to the election. No cancellation shall be effective after such date. If a special election is canceled in such manner, the political subdivision shall be responsible for the costs incurred that are related to the canceled election. Such costs shall include all chargeable costs as provided in section 32-1202 associated with preparing for and conducting a special election.~~

(b) A political subdivision that has submitted an issue at a statewide primary or general election or at any scheduled county election under subdivision ~~(2)(a)~~ ~~(1)(b)~~ of this section may withdraw the issue from the ballot if the Secretary of State, election commissioner, or county clerk receives a resolution adopted by the political subdivision withdrawing the issue from the ballot no later than March 1 prior to a statewide primary election or September 1 prior to a statewide general election. No withdrawal shall be effective after such date. Any issue withdrawn in this manner shall not be printed on the ballot.

Sec. 8. Section 32-617, Revised Statutes Supplement, 2025, is amended to read:

32-617 (1) Petitions for nomination for partisan and nonpartisan offices shall conform to the requirements of sections 32-617.01 and 32-628. Petitions shall state the office to be filled and the name and address of the candidate. A sample copy of the petition shall be filed with the filing officer prior to circulation. Petitions shall be signed by registered voters residing in the district or political subdivision in which the officer is to be elected and shall be filed with the filing officer in the same manner as provided for candidate filing forms in section 32-607. Petition signers and petition circulators shall conform to the requirements of sections 32-629 and 32-630. No petition for nomination shall be filed unless there is attached thereto a receipt showing the payment of the filing fee required pursuant to section 32-608. Except as provided in section 32-621, such petitions shall be filed by August 1 in the year of the general election for partisan offices and September 1 in the year of the general election for nonpartisan offices, and all signed petitions not filed with the filing officer by such date shall become invalid.

(2) The filing officer shall verify the signatures according to section 32-631. Within three days after the signatures on a petition for nomination have been verified pursuant to such section and the filing officer has determined that pursuant to section 32-618 a sufficient number of registered voters signed the petitions, the filing officer shall notify the candidate so nominated by registered or certified mail or electronic mail, and the candidate shall, within five days after the date of receiving such notification, file with such officer his or her acceptance of the nomination or his or her name will not be printed on the ballot.

(3) A candidate placed on the ballot by petition shall be termed a candidate by petition. The words "By Petition" ~~BY PETITION~~ shall be printed upon the ballot after the name of each candidate by petition.

Sec. 9. Section 32-622.01, Revised Statutes Cumulative Supplement, 2024, is amended to read:

32-622.01 (1) Any person who has filed for elective office pursuant to subsection (1) of section 32-606 whose legal name has changed since filing may change the name to appear on the ballot to reflect the person's changed legal name by March 1 before the primary election. The candidate shall provide any documentation verifying the legal name change to the filing officer by March 1.

(2) Any person who has filed for elective office pursuant to subsection (2) of section 32-606 or a nominee for elective office for the general election whose legal name has changed since filing may change the name to appear on the ballot to reflect the person's changed legal name by September 1 before the general election. The candidate shall provide any documentation verifying the legal name change to the filing officer by September 1.

(3) Any person who has filed for elective office pursuant to section 32-606.01 whose legal name has changed since filing may change the name to appear on the ballot to reflect the person's changed legal name by the filing deadline specified under subsection (1) of section 32-606.01. The candidate shall provide any documentation verifying the legal name change to the filing officer by the filing deadline specified under subsection (1) of section 32-606.01.

~~(4) (3)~~ Any objection to a name change pursuant to subsections ~~subsection~~ (1) ~~through (3)~~ ~~or (2)~~ of this section may be made and passed upon in the same manner as an objection to a candidate filing form pursuant to section 32-624, except that any objection pursuant to this subsection shall be made within seven days after the documentation verifying the legal name change is provided to the filing officer.

~~(5) (4)~~ Any candidate may file a name change on or before the filing deadline, and such name change shall conform to the requirements of subdivision (1)(b) of section 32-607. Any objection to a name change pursuant to this subsection may be made pursuant to subsection (3) of section 32-607.

Sec. 10. Section 32-624, Revised Statutes Supplement, 2025, is amended to

read:

32-624 (1) A candidate filing form filed for the primary or general election pursuant to section 32-606 shall be deemed to be valid unless objections are made in writing within seven days after the filing deadline. If an objection is made, notice shall be sent in writing mailed to all candidates who may be affected thereby. Any political party committee may institute actions in court based upon fraud or crime resorted to in connection with the candidate filing forms or the acceptance of a nomination. No county committee shall have the authority to bring such action as to candidates for congressional or state office or as to candidates to be elected from legislative districts composed of more than one county. A state political party committee may institute actions to determine the legality of any candidate for a state or congressional office or for any district office if the district composes more than one county. Objections to the use of the name of a political party may also be made and passed upon in the same manner as objections to a candidate filing form or other acceptance of nomination.

(2) The filing officer with whom the candidate filing form was filed shall determine the validity of such objection, and his or her decision shall be final unless an order is made in the matter by a judge of the county court, district court, Court of Appeals, or Supreme Court on or before the fifty-fifth day preceding the election. Such order may be made summarily upon application of any political party committee or other interested party and upon such notice as the court may require. The order of the court shall be binding on all filing officers.

Sec. 11. Section 32-624.01, Revised Statutes Supplement, 2025, is amended to read:

32-624.01 (1) A candidate filing form filed for a special election pursuant to section 32-606.01 shall be deemed to be valid unless objections are made in writing within three business days after the filing deadline. If an objection is made, notice shall be sent in writing mailed to all candidates who may be affected thereby.

(2) The filing officer with whom the candidate filing form was filed shall determine the validity of such objection, and the filing officer's decision shall be final unless an order is made in the matter by a judge of the county court, district court, Court of Appeals, or Supreme Court no later than the fourth Friday before the election. Such order may be made summarily upon application of any interested party and upon such notice as the court may require. The order of the court shall be binding on all filing officers.

Sec. 12. Any political party desiring to permit registered voters who are not affiliated with a political party to vote for candidates of that party in the primary election shall file a letter stating that the governing body of the political party has adopted a rule allowing registered voters who are not affiliated with a political party to vote in the primary election for candidates of that party. The letter and copy of the adopted rule shall be filed with the Secretary of State at least sixty days before the primary election. The Secretary of State shall notify the appropriate election commissioners and county clerks in writing that the political party filing the letter will allow registered voters who are not affiliated with a political party to vote in the primary election for candidates of that party. Once filed, the rule allowing such voters to vote in such primary election shall be irrevocable and shall apply only to the primary election immediately following the adoption of the rule.

Sec. 13. Section 32-802, Revised Statutes Cumulative Supplement, 2024, is amended to read:

32-802 The notice of election for any election shall state the date on which the election is to be held and the hours the polls will be open and list all offices, candidates, and issues that will appear on the ballots. The notice of election shall be printed in English and in any other language required pursuant to the Voting Rights Act Language Assistance Amendments of 1992. In the case of a primary election, the notice of election shall list all offices and candidates that are being forwarded to the general election. The notice of election shall only state that amendments or referendums will be voted upon and that the Secretary of State will publish a true copy of the title and text of any amendments or referendums once each week for three consecutive weeks preceding the election. Except as otherwise provided, the election commissioner or county clerk shall publish such Such notice of election shall appear in at least one newspaper of general circulation in the county designated by the ~~election commissioner, county clerk, city council, or village board~~ no later than forty-two days prior to the election. The election commissioner or county clerk shall, not later than forty-two days prior to the election, (1) post in his or her office the same notice of election published in the newspaper and (2) provide a copy of the notice to the political subdivisions appearing on the notice of election. The election commissioner or county clerk shall correct the ballot to reflect any corrections received within five days after mailing the notice as provided in section 32-819. The notice of election shall be posted in lieu of sample ballots until such time as sample ballots are printed. If joint elections are held in conjunction with the statewide primary or general election by a county, city, or village, only one notice of election need be published and signed by the election commissioner or county clerk.

Sec. 14. Section 32-803, Revised Statutes Supplement, 2025, is amended to read:

32-803 (1) Except as otherwise provided, the election commissioner or county clerk shall publish a A sample of the official ballot shall be printed

in ~~at least one newspaper or more newspapers~~ of general circulation in the county, ~~city, or village as designated by the election commissioner, county clerk, city council, or village board.~~ The sample shall be printed in English and in any other language required pursuant to the Voting Rights Language Assistance Act of 1992.

(2) Except for elections conducted in accordance with section 32-960, such publication shall be made not more than thirty nor less than two days before the day of election, and the same shall appear in only one regular issue of each paper. For elections conducted in accordance with section 32-960, such publication shall be made not less than thirty days before the election.

(3) The form of the ballot so published shall conform in all respects to the form prescribed for official ballots as set forth in sections 32-806, 32-809, and 32-812, but larger or smaller type may be used. When paper ballots are not being used, a reduced-size facsimile of the official ballot shall be published as it appears on the voting system. Such publication shall include suitable instructions to the voters for casting their ballots using the voting system being used at the election.

(4) The rate charged by the newspapers and paid by the county board for the publication of such sample ballot shall not exceed the rate regularly charged for display advertising in such newspaper in which the publication is made.

Sec. 15. Section 32-806, Reissue Revised Statutes of Nebraska, is amended to read:

32-806 (1) All official ballots prepared pursuant to the Election Act shall be white in color, except that the election commissioner, county clerk, or city or village clerk may designate a distinctive color of ballot or ink for city, village, or school elections or, when authorized by the Secretary of State, for elections of any other political subdivision. If a distinctive color is designated, the color of the ballot shall not be the same as the sample ballots as provided in section 32-804. The style and size of type on official ballots shall be as close as possible to the style used on the ballots furnished by the Secretary of State.

(2) No envelope for a ballot for a general or special election shall display any indication of the voter's political party affiliation on its exterior.

Sec. 16. Section 32-903, Revised Statutes Cumulative Supplement, 2024, is amended to read:

32-903 (1) The election commissioner or county clerk shall create precincts composed of compact and contiguous territory within the boundary lines of legislative districts. Except as provided in subsection (2) of this section, The precincts shall contain:

(a) At least seventy-five registered voters based on the number of voters voting at the last statewide general election; and

(b) No not less than seventy-five nor more than one thousand seven hundred fifty registered voters based on the number of voters voting at that precinct's polling place on election day during the immediately preceding presidential election.

~~(2) A the last statewide general election, except that a precinct may contain less than seventy-five registered voters if, in the judgment of the election commissioner or county clerk, it is necessary to avoid creating an undue hardship on the registered voters in the precinct. The election commissioner or county clerk shall create precincts based on the number of votes cast at the immediately preceding presidential election or the current list of registered voters for the precinct.~~

(3) The election commissioner or county clerk shall revise and rearrange the precincts and increase or decrease them at such times as may be necessary to make the precincts comply with the requirements of subsection (1) of this section contain as nearly as practicable not less than seventy-five nor more than one thousand seven hundred fifty registered voters voting at the last statewide general election. The election commissioner or county clerk shall, when necessary and possible, readjust precinct boundaries to coincide with the boundaries of cities, villages, and school districts which are divided into districts or wards for election purposes. The election commissioner or county clerk shall not make any precinct changes in precinct boundaries or divide precincts into two or more parts between the statewide primary and general elections unless he or she has been authorized to do so by the Secretary of State. If changes are authorized, the election commissioner or county clerk shall notify each state and local candidate affected by the change.

(4) ~~(2)~~ The election commissioner or county clerk may alter and divide the existing precincts, except that when any city of the first class by ordinance divides any ward of such city into two or more voting districts or polling places, the election commissioner or county clerk shall establish precincts or polling places in conformity with such ordinance. No such alteration or division shall take place between the statewide primary and general elections except as provided in subsection ~~(3)~~ ~~(4)~~ of this section.

Sec. 17. Section 32-912, Revised Statutes Supplement, 2025, is amended to read:

32-912 (1) Any registered voter desiring to vote in a primary election held under the Election Act shall be entitled to participate in such primary election upon presenting himself or herself at the polling place for his or her residence. A registered voter who is affiliated with a political party shall receive from the receiving board all nonpartisan ballots and the partisan ballot of the political party indicated on his or her voter registration.

Except as provided in subsections (2) and (3) of this section, a registered voter who is not affiliated with any political party shall receive only nonpartisan ballots at a primary election.

~~(2) Any political party may allow registered voters who are not affiliated with a political party to vote in the primary election for any elective office for which the party has candidates pursuant to section 12 of this act. Any political party desiring to permit such registered voters to vote for candidates of that party in the primary election shall file a letter stating that the governing body of the political party has adopted a rule allowing registered voters who are not affiliated with a political party to vote in the primary election for candidates of that party. The letter and copy of the adopted rule shall be filed with the Secretary of State at least sixty days before the primary election. The Secretary of State shall notify the appropriate election commissioners and county clerks in writing that the political party filing the letter will allow registered voters who are not affiliated with a political party to vote in the primary election for candidates of that party. Once filed, the rule allowing such voters to vote in such primary election shall be irrevocable and shall apply only to the primary election immediately following the adoption of the rule.~~

(3) A registered voter who is not affiliated with a political party and who desires to vote in the primary election for the office of United States Senator or United States Representative may request a partisan ballot for either or both of such offices from any political party. The election commissioner or county clerk shall post a notice in a conspicuous location, easily visible and readable by voters prior to approaching the receiving board, that a registered voter who is not affiliated with a political party may request such ballots. No such registered voter shall receive more than one such partisan ballot.

(4) The registered voters residing in a political subdivision may cast their ballots for candidates for the offices in that subdivision and for issues proposed for that subdivision, except that when officers are to be nominated or elected from a subdistrict of the political subdivision, the registered voters residing in the subdistrict may only vote for candidates from the subdistrict and for candidates for officers to be elected at large from the whole political subdivision.

Sec. 18. Section 32-915.03, Revised Statutes Cumulative Supplement, 2024, is amended to read:

32-915.03 (1) A registered voter shall fill out a provisional voter identification verification envelope if:

(a)(i) The voter fails to produce valid photographic identification at the polling place; and

(ii) The voter's name appears on the precinct list of registered voters for the polling place or the voter has voted a provisional ballot as provided in section 32-915;

(b) The voter fails to produce valid photographic identification at the time of voting early in person at the office of the election commissioner or county clerk; or

(c) The voter has a reasonable impediment preventing the voter from obtaining valid photographic identification or the voter's name appears on the precinct list of registered voters for the polling place with a notation that the voter has a religious objection to being photographed.

(2) Each voter casting a ballot using a provisional voter identification verification envelope shall enclose the ballot in an envelope marked provisional voter identification verification and shall, by signing the certification on the front of the envelope or a separate form attached to the envelope, certify to the following facts:

(a) My name is

(b) I am registered to vote at

(c) I did not present valid photographic identification as required by law or I have a reasonable impediment preventing me from obtaining valid photographic identification;

(d) I am eligible to vote in this election and have not voted and will not vote in this election except by this ballot; and

(e) I acknowledge that my ballot will not be counted if:

(i) I do not present valid photographic identification to my county election office on or before the Friday ~~Tuesday~~ after the election; or

(ii) I have a reasonable impediment that prevents me from obtaining valid photographic identification and:

(A) I do not complete a reasonable impediment certification; or

(B) My county election official cannot verify the signature on my reasonable impediment certification.

(3) The voter shall sign the certification under penalty of election falsification. The following statements shall be on the front of the envelope or on the attached form: By signing the front of this envelope or the attached form you are certifying to the information contained on this envelope or the attached form under penalty of election falsification. Election falsification is a Class IV felony and may be punished by up to two years imprisonment and twelve months post-release supervision, a fine of up to ten thousand dollars, or both.

Sec. 19. Section 32-917, Reissue Revised Statutes of Nebraska, is amended to read:

32-917 Any registered voter who spoils his or her ballot may receive another ballot after returning the spoiled ballot. No registered voter shall

receive more than four ballots in all. The registered voter shall write a note on the ballot indicating that it is spoiled, such as spoiled, invalid, or void, on the spoiled ballot and return it to the judges of election. The judges of election shall maintain the secrecy of the spoiled ballots and shall cause the spoiled ballots to be made up in a sealed packet. The judges of election shall endorse the packet with the words Spoiled Ballots and the designation of the precinct. The judges of election shall sign such endorsement label and shall return the packet to the election commissioner or county clerk with a statement by the judges of election showing the number of ballots spoiled.

Sec. 20. Section 32-942, Revised Statutes Cumulative Supplement, 2024, is amended to read:

32-942 (1) (1)(a) A registered voter of this state who anticipates being absent from the county of his or her residence on the day of any election may appear in person before the election commissioner or county clerk not more than thirty days prior to the day of election for a statewide primary or general election, and not more than fifteen days prior to the election for all other elections, present valid photographic identification, and obtain his or her ballot unless otherwise entitled to vote in the office under section 32-915.03. The registered voter shall vote the ballot in the office of the election commissioner or county clerk or shall return the ballot to the office not later than the closing of the polls on the day of the election.

(2) (b) A registered voter who is present in the county on the day of the election and who chooses to vote on the day of the election shall vote at the polling place assigned to the precinct in which he or she resides unless he or she is returning a ballot for early voting or voting pursuant to section 32-943.

~~(2) If a person registers to vote and requests a ballot at the same time under this section, he or she shall, in addition to the requirements of subsection (1) of this section, (a)(i) present one of the address confirmation documents as prescribed in subdivision (1)(a) of section 32-318.01, (ii) present proof that he or she is a member of the armed forces of the United States who by reason of active duty has been absent from his or her place of residence where the member is otherwise eligible to vote, is a member of the United States Merchant Marine who by reason of service has been away from his or her place of residence where the member is otherwise eligible to vote, is a spouse or dependent of a member of the armed forces of the United States or United States Merchant Marine who has been absent from his or her place of residence due to the service of that member, or resides outside the United States and but for such residence would be qualified to vote in the state if the state was the last place in which the person was domiciled before leaving the United States, or (iii) state that he or she is elderly or handicapped and has requested to vote by alternative means other than by casting a ballot at his or her polling place on election day or (b) vote a ballot which is placed in an envelope with the voter's name and address and other necessary identifying information and kept securely for counting as provided in this subsection. This subsection does not extend the deadline for voter registration specified in section 32-302. A ballot cast pursuant to subdivision (b) of this subsection shall be rejected and shall not be counted if the acknowledgment of registration sent to the registrant pursuant to section 32-322 is returned as undeliverable for a reason other than clerical error within ten days after it is mailed, otherwise after such ten-day period, the ballot shall be counted.~~

~~(3) This section applies only to a person who appears in person to obtain a ballot as provided in subsection (1) of this section and does not apply to a ballot mailed to a voter pursuant to section 32-945.~~

Sec. 21. Section 32-945, Reissue Revised Statutes of Nebraska, is amended to read:

32-945 (1) When a request for a ballot from a person who is not registered to vote in the county reaches the election commissioner or county clerk by mail, by facsimile transmission, or by means other than by application in person on or prior to the third Friday preceding the election, the election commissioner or county clerk shall mail to the applicant the registration application with the ballot. No ballot shall be sent by mail to any person after the third Friday preceding the election if such person is not a registered voter.

(2) When an application for a ballot from a person who is registered in the county reaches the county clerk or election commissioner by mail, facsimile transmission, or other means than by application in person and the application indicates that the applicant has changed his or her residence within the county, the county clerk or election commissioner shall change the address on the applicant's voter registration and mail to such applicant an acknowledgment of change of registration and the ballot as provided by section 32-947.

Sec. 22. Section 32-947, Revised Statutes Cumulative Supplement, 2024, is amended to read:

32-947 (1) Upon receipt of an application or other request for a ballot to vote early, the election commissioner or county clerk shall determine whether the applicant is a registered voter and is entitled to vote as requested. If the election commissioner or county clerk determines that the applicant is a registered voter entitled to vote early and the application was received not later than the close of business on the second Friday preceding the election, the election commissioner or county clerk shall deliver a ballot to the applicant in person or by nonforwardable first-class mail, postage paid. The election commissioner or county clerk or any employee of the election commissioner or county clerk shall write or cause to be affixed his or her

customary signature or initials on the ballot.

(2) An unsealed identification envelope shall be delivered with the ballot, and upon the back of the envelope shall be printed a form substantially as follows:

VOTER'S OATH

I, the undersigned voter, declare that the enclosed ballot or ballots contained no voting marks of any kind when I received them, and I caused the ballot or ballots to be marked, enclosed in the identification envelope, and sealed in such envelope.

To the best of my knowledge and belief, I declare under penalty of election falsification that:

- (a) I,, am a registered voter in County;
- (b) I reside in the State of Nebraska at
- (c) I have voted the enclosed ballot and am returning it in compliance with Nebraska law; and
- (d) I have not voted and will not vote in this election except by this ballot.

ANY PERSON WHO SIGNS THIS FORM KNOWING THAT ANY OF THE INFORMATION IN THE FORM IS FALSE SHALL BE GUILTY OF ELECTION FALSIFICATION, A CLASS IV FELONY UNDER SECTION 32-1502 OF THE STATUTES OF NEBRASKA. THE PENALTY FOR ELECTION FALSIFICATION IS IMPRISONMENT FOR UP TO TWO YEARS AND TWELVE MONTHS POST-RELEASE SUPERVISION OR A FINE NOT TO EXCEED TEN THOUSAND DOLLARS, OR BOTH.

I also understand that failure to sign below will invalidate my ballot.

Signature

(3) If the ballot and identification envelope will be returned by mail or by someone other than the voter, the election commissioner or county clerk shall include with the ballot an identification envelope upon the face of which shall be printed the official title and post office address of the election commissioner or county clerk.

(4) The election commissioner or county clerk shall also enclose with the ballot materials:

(a) A registration application, if the election commissioner or county clerk has determined that the applicant is not a registered voter pursuant to subsection (1) of section 32-945, with instructions that failure to return the completed and signed application indicating the residence address as it appears on the voter's request for a ballot to the election commissioner or county clerk by the close of the polls on election day will result in the ballot not being counted;

(b) A registration application and the oath pursuant to section 32-946, if the voter is without a residence address, with instructions that the residence address of the voter shall be deemed that of the office of the election commissioner or county clerk of the county of the voter's prior residence and that failure to return the completed and signed application and oath to the election commissioner or county clerk by the close of the polls on election day will result in the ballot not being counted; or

(c) Written instructions directing the voter to submit a copy of an identification document pursuant to section 32-318.01 if the voter is required to present identification under such section and advising the voter that failure to submit identification to the election commissioner or county clerk by the close of the polls on election day will result in the ballot not being counted.

(5) The election commissioner or county clerk may enclose with the ballot materials a separate return envelope for the voter's use in returning his or her identification envelope containing the voted ballot, registration application, and other materials that may be required.

Sec. 23. Section 32-948, Reissue Revised Statutes of Nebraska, is amended to read:

32-948 (1) Upon receipt of an application or request for a ballot to vote early, the election commissioner or county clerk shall enter in the record of early voters the applicant's name, residence address, precinct, and subdivision of the precinct, if any, the mailing address to which the ballots are to be sent if different from the residence address, and the date on which the application was received. The election commissioner or county clerk shall also record other information in the record of early voters as may be necessary to aid in the processing or verification of ballots, including such information as the date ballots and related materials were sent to the voter or picked up in person, the date on which the ballots were voted in person or returned or received by mail, or information as to the reason why a ballot could not be issued or sent.

(2) The record of early voters and applications for such ballots shall be open to public inspection prior to the election. The election commissioner or county clerk shall make an entry in the voter's registration record indicating that the voter has voted early in the election.

(3) No record of early voters or application for a ballot to vote early made available for public inspection shall include any voter's month and day of birth, signature, driver's license or state identification card number, photocopy of any valid photographic identification, or reasonable impediment certification included with the application.

Sec. 24. Section 32-949, Reissue Revised Statutes of Nebraska, is amended to read:

32-949 (1) After a ballot for early voting is received by a voter and before placing any marks thereon, the voter shall note whether there are any

voting marks on the ballot and whether there is a signature or initials on the ballot in the space provided for the election official's signature or initials. If there are any voting marks or no signature or initials, the ballot shall be returned immediately to the election commissioner or county clerk. If there are no such marks, the voter shall cause the ballot to be marked. If the ballot is voted in the office of the election commissioner or county clerk, the registered voter shall return the ballot and identification envelope to the election commissioner or county clerk or an employee of the election commissioner or county clerk who shall deposit the ballot into a ballot box and place the identification envelope in a secure container.

(2) If the voter is mailing or otherwise delivering the ballot to the election commissioner or county clerk, the voter shall:

(a) Place the marked ballot in the identification envelope received for that purpose in such a manner that the signature of the issuing officer on the ballot is visible;

(b) Complete and sign the voter's oath on the outside of the identification envelope under the penalty of election falsification;

(c) Enclose, in the identification envelope or separately in the return envelope if one has been provided, his or her completed registration application if one was provided pursuant to subsection (1) of section 32-945 or section 32-946, a copy of his or her identification document if such identification has been requested, and the oath completed and signed by a voter without a residence address if required pursuant to section 32-946;

(d) Ensure that the identification envelope or return envelope is sealed; and

(e) Mail, deliver, or cause to be delivered the envelope containing the ballots and any required materials to the election commissioner or county clerk from whom it was received.

(3) All postage costs related to returning such ballots and required materials, if any, to the election commissioner or county clerk shall be paid by the applicant.

Sec. 25. Section 32-949.01, Revised Statutes Cumulative Supplement, 2024, is amended to read:

32-949.01 (1) If a ballot for early voting is destroyed, spoiled, lost, or not received by the registered voter, the voter may cast a provisional ballot pursuant to section 32-915 at the voter's polling place on election day or may obtain a replacement ballot from the election commissioner or county clerk by signing a statement on a form prescribed by the Secretary of State that the original ballot for early voting was destroyed, spoiled, lost, or not received and delivering the statement to the election commissioner or county clerk.

(2) If the voter mails the statement or uses electronic mail or a facsimile machine for the submission of the statement, the election commissioner or county clerk shall not mail a replacement ballot to the voter unless the statement is received by 6 p.m. on the second Friday preceding the election.

(3) To receive a replacement ballot in person, the voter or an agent acting on behalf of a voter shall return the statement signed by the voter to the office of the election commissioner or county clerk by the deadline for the receipt of ballots specified in subsection (2) of section 32-908.

(4) ~~(3)~~ The election commissioner or county clerk shall verify the voter's signature on the statement with the signature appearing on the voter registration records prior to issuing any replacement ballot.

(5) ~~(4)~~ If the election commissioner or county clerk receives a statement meeting the requirements of this section, the election commissioner or county clerk shall deliver a replacement ballot to the voter or voter's agent if the voter or voter's agent is present in the office or shall mail a replacement ballot to the voter at the address shown on the statement. The election commissioner or county clerk shall keep a record of all replacement ballots issued under this section.

Sec. 26. Section 32-953, Revised Statutes Cumulative Supplement, 2024, is amended to read:

32-953 (1) Except as otherwise provided in subsection (2) of this section, the election commissioner or county clerk shall mail the official ballot to all registered voters of the political subdivision or the district or ward of the political subdivision at the addresses appearing on the voter registration register on the same day. The ballots shall be mailed by nonforwardable first-class mail not sooner than the twenty-fifth ~~twenty-second~~ day before the date set for the election and not later than the tenth day before the date set for the election. The election commissioner or county clerk shall include with the ballot instructions sufficient to describe the voting process and an unsealed identification envelope. Upon the back of the identification envelope shall be printed boxes sufficient for the voter to provide the voter's Nebraska driver's license number or state identification card number and a form substantially as follows:

VOTER'S OATH

I, the undersigned voter, declare that the enclosed ballot or ballots contained no voting marks of any kind when I received them and that I caused the ballot or ballots to be marked, enclosed in the identification envelope, and sealed in such envelope.

To the best of my knowledge and belief, I declare under penalty of election falsification that:

(a) I,, am a registered voter in County;

- (b) I reside in the State of Nebraska at
- (c) I have voted the enclosed ballot and am returning it in compliance with Nebraska law;
- (d) I have not voted and will not vote in this election except by this ballot; and
- (e)(i) My Nebraska driver's license number or state identification card number is written in the corresponding boxes;
- (ii) A photocopy of my valid photographic identification is enclosed; or
- (iii) I have a reasonable impediment that prevents me from presenting valid photographic identification and my certification is enclosed.

ANY PERSON WHO SIGNS THIS FORM KNOWING THAT ANY OF THE INFORMATION IN THE FORM IS FALSE SHALL BE GUILTY OF ELECTION FALSIFICATION, A CLASS IV FELONY UNDER SECTION 32-1502 OF THE STATUTES OF NEBRASKA. THE PENALTY FOR ELECTION FALSIFICATION IS IMPRISONMENT FOR UP TO TWO YEARS AND TWELVE MONTHS POST-RELEASE SUPERVISION OR A FINE NOT TO EXCEED TEN THOUSAND DOLLARS, OR BOTH.

I also understand that failure to sign below will invalidate my ballot.

Signature

(2) The election commissioner or county clerk shall ~~may choose not to~~ mail a notice in lieu of a ballot to all registered voters who have been sent a notice pursuant to section 32-329 and failed to respond to the notice. The notice shall explain if the election commissioner or county clerk chooses not to mail a ballot to such voters, he or she shall mail a notice to all such registered voters explaining how to obtain a ballot and state stating the applicable deadlines.

(3) This section does not apply to any voter who casts a ballot pursuant to section 32-939.02 or 32-939.03.

Sec. 27. Section 32-956, Revised Statutes Cumulative Supplement, 2024, is amended to read:

32-956 (1) If a ballot is destroyed, spoiled, lost, or not received by the registered voter, the voter may obtain a replacement ballot from the election commissioner or county clerk by signing a statement on a form prescribed by the Secretary of State that the ballot was destroyed, spoiled, lost, or not received and delivering the statement to the election commissioner or county clerk ~~by 5 p.m. on the date set for the election.~~

(2) If the voter mails the statement or uses electronic mail or a facsimile machine for the submission of the statement, the election commissioner or county clerk shall not deliver a replacement ballot to the voter unless the statement is received prior to the close of business on the second Friday preceding the election.

(3) To receive a replacement ballot in person, the voter or an agent acting on behalf of a voter shall return the statement signed by the voter to the office of the election commissioner or county clerk by 5 p.m. on the day set for the election.

(4) ~~(3)~~ The election commissioner or county clerk shall verify the voter's signature on the statement with the signature appearing on the voter registration records prior to issuing any replacement ballot.

(5) ~~(4)~~ If the election commissioner or county clerk receives a statement meeting the requirements of this section, he or she shall deliver a replacement ballot to the voter if the voter is present in the office or shall mail a replacement ballot to the voter at the address shown on the statement. The election commissioner or county clerk shall keep a record of all replacement ballots issued under this section.

Sec. 28. Section 32-957, Revised Statutes Cumulative Supplement, 2024, is amended to read:

32-957 (1) An official ballot under section 32-953 shall be counted only if it is returned in the identification envelope, the envelope is signed by the voter to whom it was issued, the signature is verified by the election commissioner or county clerk, and the voter provided the voter's driver's license number or state identification card number on the envelope or provided a photocopy of valid photographic identification or a reasonable impediment certification inside the envelope.

(2) The election commissioner or county clerk shall verify the signature on each identification envelope received in his or her office with the signature appearing on the voter registration records. If the election commissioner or county clerk is unable to verify a signature, the election commissioner or county clerk shall contact the voter within two days after determining that he or she is unable to verify the signature to ascertain whether the voter cast a ballot. The election commissioner or county clerk may request that the registered voter sign and submit a current signature card pursuant to section 32-318. The election commissioner or county clerk may begin verifying the signatures as the envelopes are received in his or her office.

(3) If a voter fails to provide the voter's driver's license number or state identification card number, valid photographic identification, or a reasonable impediment certification as required under subsection (1) of this section, the election commissioner or county clerk shall contact the voter no later than the day after the election and the voter shall present valid photographic identification or a reasonable impediment certification to the election commissioner or county clerk on or before the Friday Tuesday after the election or the ballot shall not be counted.

(4) If the election commissioner or county clerk determines that a voter has voted more than once, no ballot cast by that voter in that election shall be counted. The election commissioner or county clerk shall make public any record or list of registered voters who have returned their ballots.

(5) Subsections (1) and (3) of this section do not apply to any voter who casts a ballot pursuant to section 32-939.02 or 32-939.03.

Sec. 29. Section 32-1002.01, Revised Statutes Cumulative Supplement, 2024, is amended to read:

32-1002.01 (1) As the ballots are removed from the ballot box pursuant to sections 32-1012 to 32-1018, the receiving board shall separate the provisional voter identification verification envelopes from the rest of the ballots and deliver them to the election commissioner or county clerk.

(2) Upon receipt of a provisional voter identification verification envelope, the election commissioner or county clerk shall verify that the certificate on the front of the envelope or the form attached to the envelope is in proper form and that the certification has been signed by the voter.

(3) The election commissioner or county clerk shall also verify that such person has not voted anywhere else in the county or been issued a ballot for early voting.

(4) A ballot cast by a voter pursuant to section 32-915.03 shall be counted if the voter completed and signed the certification on the provisional voter identification verification envelope and the voter:

(a) Presented valid photographic identification to the election commissioner or county clerk on or before the Friday Tuesday after the election; or

(b) Has a reasonable impediment preventing the voter from obtaining valid photographic identification, the voter completes a reasonable impediment certification, and the election commissioner or county clerk verifies:

(i) The signature on the reasonable impediment certification with the signature appearing on the voter registration record; and

(ii) That the voter does not have a current, unexpired driver's license or state identification card issued by the State of Nebraska.

(5) A ballot cast by a voter pursuant to section 32-915.03 shall not be counted if:

(a) The voter failed to complete and sign the certification on the provisional voter identification verification envelope pursuant to subsection (2) of section 32-915.03;

(b) The voter failed to present valid photographic identification to the election commissioner or county clerk on or before the Friday Tuesday after the election; or

(c) The voter has a reasonable impediment preventing the voter from obtaining valid photographic identification and:

(i) The voter did not complete a reasonable impediment certification; or

(ii) The election commissioner or county clerk was not able to verify the signature on the reasonable impediment certification with the signature appearing on the voter registration record.

(6) Upon determining that the voter's ballot is eligible to be counted, the election commissioner or county clerk shall remove the ballot from the provisional voter identification verification envelope without exposing the marks on the ballot and shall place the ballot with the ballots to be counted by the county canvassing board.

(7) The election commissioner or county clerk shall notify the system administrator of the free access system created pursuant to section 32-202 as to whether the ballot was counted and, if not, the reason the ballot was not counted.

(8) The verification shall be completed within seven business days after the election.

Sec. 30. Section 32-1010, Revised Statutes Cumulative Supplement, 2024, is amended to read:

32-1010 Ballots shall be counted at a centralized location or at polling places as provided in sections 32-1012 to 32-1018. If counting takes place at a centralized location:

(1) The ~~the~~ receiving board shall deliver the ballot box and other election materials to the centralized location as directed by the election commissioner or county clerk; ~~or~~

(2) The election worker delivering the ballots shall deliver the ballots directly to such centralized location and shall make no stops other than at the centralized location or a polling location; and

(3) In a county in which a midday pickup of ballots occurs on election day, ballots shall not be removed from the ballot box at a polling location but shall be transported to the centralized location in the ballot box in which they were originally deposited unless the poll watchers of two different political parties appointed in accordance with section 32-1013 observe such removal.

Sec. 31. Section 32-1013, Revised Statutes Supplement, 2025, is amended to read:

32-1013 (1) In each counting location, watchers may be appointed to be present and observe the counting of ballots. Each political party shall be entitled to one watcher at each location appointed and supplied with credentials by the county central committee of such political party. The district court having jurisdiction over any such county may appoint additional watchers for any location.

(2) The watchers and the members of the counting board shall take the following oath administered by the election commissioner or county clerk or an election official designated by the election commissioner or county clerk: I do solemnly swear that I will not in any manner make known to anyone other than duly authorized election officials the results of the votes as they are being

counted until the polls have officially closed and the summary of votes cast is delivered to the election commissioner or county clerk.

(3) Except for polling places using precinct-based optical scanners, all other persons shall be excluded from the place where the counting is being conducted except for observers authorized by the election commissioner or county clerk. No such observer shall be connected with any candidate, political party, or measure on the ballot.

(4) No such watcher or observer shall be excluded from the counting location unless the election commissioner or county clerk provides an unobstructed view of the counting of ballots by use of closed-circuit television, window, or similar device that provides the ability to plainly observe all actions taken during the counting of the ballots.

Sec. 32. Section 32-1027, Revised Statutes Cumulative Supplement, 2024, is amended to read:

32-1027 (1) The election commissioner or county clerk shall appoint two or more registered voters to the counting board for early voting. One registered voter shall be appointed from the political party casting the highest number of votes for Governor or for President of the United States in the county in the immediately preceding general election, and one registered voter shall be appointed from the political party casting the next highest vote for such office. The election commissioner or county clerk may appoint additional registered voters to serve on the counting board and may appoint registered voters to serve in case of a vacancy among any of the members of the counting board. Such appointees shall be balanced between the political parties and may include registered voters unaffiliated with any political party. The counting board may begin carrying out its duties not earlier than the second Friday before the election and shall meet as directed by the election commissioner or county clerk. Watchers appointed in accordance with section 32-1013 shall be permitted the opportunity to observe the counting process for early voting.

(2) The counting board shall place all identification envelopes in order and shall review each returned identification envelope pursuant to verification procedures prescribed in subsections (3) and (4) of this section.

(3) In its review, the counting board shall determine if:

(a) The voter has provided his or her name, residence address, and signature on the voter identification envelope;

(b) The ballot has been received from the voter who requested it and the residence address is the same address provided on the voter's request for a ballot for early voting, by comparing the information provided on the identification envelope with information recorded in the record of early voters or the voter's request;

(c) A completed and signed registration application has been received from the voter by the deadline in section 32-302, 32-321, or 32-325 or by the close of the polls pursuant to section 32-945;

(d) An identification document has been received from the voter not later than the close of the polls on election day if required pursuant to section 32-318.01; and

(e) A completed and signed registration application and oath has been received from the voter by the close of the polls on election day if required pursuant to section 32-946.

(4) On the basis of its review, the counting board shall determine whether the ballot shall be counted or rejected as follows:

(a) A ballot received from a voter who was properly registered on or prior to the deadline for registration pursuant to section 32-302 or 32-321 shall be accepted for counting without further review if:

(i) The name on the identification envelope appears to be that of a registered voter to whom a ballot for early voting has been issued or sent;

(ii) The residence address provided on the identification envelope is the same residence address at which the voter is registered or is in the same precinct and subdivision of a precinct, if any; and

(iii) The identification envelope has been signed by the voter;

(b) In the case of a ballot received from a voter who was not properly registered prior to the deadline for registration pursuant to section 32-302 or 32-321, the ballot shall be accepted for counting if:

(i) A valid registration application completed and signed by the voter has been received by the election commissioner or county clerk prior to the close of the polls on election day;

(ii) The name on the identification envelope appears to be that of the person who requested the ballot;

(iii) The residence address provided on the identification envelope and on the registration application is the same as the residence address as provided on the voter's request for a ballot for early voting; and

(iv) The identification envelope has been signed by the voter;

(c) In the case of a ballot received from a voter without a residence address who requested a ballot pursuant to section 32-946, the ballot shall be accepted for counting if:

(i) The name on the identification envelope appears to be that of a registered voter to whom a ballot has been sent;

(ii) A valid registration application completed and signed by the voter, for whom the residence address is deemed to be the address of the office of the election commissioner or county clerk pursuant to section 32-946, has been received by the election commissioner or county clerk prior to the close of the polls on election day;

(iii) The oath required pursuant to section 32-946 has been completed and

signed by the voter and received by the election commissioner or county clerk by the close of the polls on election day; and

(iv) The identification envelope has been signed by the voter;

(d) In the case of a ballot received from a registered voter required to present identification before voting pursuant to section 32-318.01, the ballot shall be accepted for counting if:

(i) The name on the identification envelope appears to be that of a registered voter to whom a ballot has been issued or sent;

(ii) The residence address provided on the identification envelope is the same address at which the voter is registered or is in the same precinct and subdivision of a precinct, if any;

(iii) A copy of an identification document authorized in section 32-318.01 has been received by the election commissioner or county clerk prior to the close of the polls on election day; and

(iv) The identification envelope has been signed by the voter; and

(e) In the case of a ballot received from a registered voter who filled out a reasonable impediment certification pursuant to section 32-912.02, the ballot shall be accepted for counting if:

(i) The signature on the certification matches the signature on file with the election commissioner or county clerk;

(ii) The election commissioner or county clerk verifies that the voter does not have a current, unexpired driver's license or state identification card issued by the State of Nebraska;

(iii) The name on the identification envelope appears to be that of a registered voter to whom a ballot has been issued or sent;

(iv) The residence address provided on the identification envelope is the same address at which the voter is registered or is in the same precinct and subdivision of a precinct, if any; and

(v) The identification envelope has been signed by the voter.

(5) In opening the identification envelope or the return envelope to determine if registration applications, oaths, or identification documents have been enclosed by the voters from whom they are required, the counting board shall make a good faith effort to ensure that the ballot remains folded and that the secrecy of the vote is preserved.

(6) The counting board may, on the second Friday before the election, open all identification envelopes which are approved, and if the signature of the election commissioner or county clerk or his or her employee is on the ballot, the ballot shall be unfolded, flattened for purposes of using the optical scanner, and placed in a sealed container for counting as directed by the election commissioner or county clerk. At the discretion of the election commissioner or county clerk, the counting board may begin counting early ballots no earlier than twenty-four hours prior to the opening of the polls on the day of the election.

(7) If an identification envelope is rejected, the counting board shall not open the identification envelope. The counting board shall write Rejected on the identification envelope and the reason for the rejection. If the ballot is rejected after opening the identification envelope because of the absence of the official signature on the ballot, the ballot shall be reinserted in the identification envelope which shall be resealed and marked Rejected, no official signature. The counting board shall place the rejected identification envelopes and ballots in a container labeled Rejected Ballots and seal it.

(8) As soon as all ballots have been placed in the sealed container and rejected identification envelopes or ballots have been sealed in the Rejected Ballots container, the counting board shall count the ballots the same as all other ballots and an unofficial count shall be reported to the election commissioner or county clerk. No results shall be released prior to the closing of the polls on election day.

Sec. 33. Section 32-1031, Revised Statutes Cumulative Supplement, 2024, is amended to read:

32-1031 (1) The election commissioner or county clerk shall, prior to noon ~~1 p.m.~~ on the day after election day, post in a conspicuous place in the office of such election commissioner or county clerk a notice stating the day and hour when the county canvassing board will convene.

(2) After counting the ballots under section 32-1027 but no earlier than twenty-four hours after the notice is posted as required under subsection (1) of this section, the county canvassing board shall proceed with the official canvass of votes cast on election day. If in the process of canvassing the votes for any candidate or measure in any precinct the election commissioner or county clerk or the canvassing board determines that there is an obvious error in the certification of the votes, the error shall be corrected. The county canvassing board may open the ballots-cast container and recount the ballots for any candidate or any measure which appears to be in error. If the county canvassing board finds and corrects any such error, it shall make the correction entry in the precinct sign-in register, the precinct list of registered voters, and the official summary or summaries of votes cast and shall attach a letter of explanation to each book where the correction was made. The letter shall be signed by all members of the county canvassing board.

(3) When it has been determined that the returns in all precincts are correct, the county canvassing board shall provide a record of the results to the election commissioner or county clerk either in a ledger or by using a computer printout. The election commissioner or county clerk shall preserve the record of the results for the period of time specified by the State Records Administrator pursuant to the Records Management Act, and then it may be

transferred to the State Archives of the Nebraska State Historical Society for permanent preservation.

(4) Any recesses or adjournments of the county canvassing board shall be to a fixed time and publicly announced. When a recess is called, all ballots that have not been counted and all other supplies shall be placed in a fireproof safe or other suitable location which is locked until such board reconvenes.

Sec. 34. Section 32-1032, Revised Statutes Supplement, 2025, is amended to read:

32-1032 Upon the completion of the canvass by the county canvassing board, all books shall again be sealed, and the election commissioner or county clerk shall keep all election materials, including the ballots-cast containers from each precinct, the sealed envelopes containing the precinct list of registered voters, the precinct sign-in register, the official summary or summaries of votes cast, and the container for early voting materials, for not less than twenty-two months when statewide primary, general, or special elections involve federal offices, candidates, and issues and not less than fifty days for local elections not held in conjunction with a statewide primary, general, or special election. The election commissioner or county clerk shall keep on file one copy of each ballot face used in each precinct of the official partisan, nonpartisan, constitutional amendment, and initiative and referendum ballots, as used for voting, and all election notices used at each primary and general election for twenty-two months. The precinct sign-in register, the record of early voters, and the official summary of votes cast shall be subject to the inspection of any person who may wish to examine the same after the primary, general, or special election. No person other than the Secretary of State, the election commissioner or county clerk, law enforcement, or the courts shall be allowed to make copies of the precinct sign-in register. The election commissioner or county clerk shall not allow any other election materials to be inspected, including ballots, the names of voters who filled out a provisional voter identification verification envelope pursuant to section 32-915.03, and provisional ballot envelopes, except when an election is contested or the materials become necessary to be used in evidence in the courts. The election commissioner or county clerk shall direct the destruction of such materials after such time, except that the election commissioner or county clerk may retain materials for the purposes of establishing voter histories.

Sec. 35. Section 32-1034, Reissue Revised Statutes of Nebraska, is amended to read:

32-1034 Immediately upon the completion of the canvass by the county canvassing board, the election commissioner or county clerk shall prepare an abstract of votes for all officers and issues certified to the election commissioner or county clerk by the Secretary of State. The election commissioner or county clerk shall sign and affix his or her official seal to the abstract as the Abstract of Votes of County and deliver it to the Secretary of State in person or via mail, electronic mail, or facsimile transmission by the third Monday after the election. If delivered via electronic mail or facsimile transmission, the original abstract shall be received by the Secretary of State by the fourth Wednesday following the election. The Secretary of State shall prepare a tabular sheet of the votes cast for such officers and measures and preserve the same with the abstract of votes from the various counties for the use of the Legislature and the board of state canvassers in making the official canvass. The Secretary of State shall deliver to the state chairperson of each political party, upon request, a separate abstract of votes of the various contests for national and state offices indicating the total votes received by each candidate and measure.

Sec. 36. Section 32-1035, Reissue Revised Statutes of Nebraska, is amended to read:

32-1035 (1) If the Secretary of State has not received the abstract of votes from any county by the deadlines specified in section 32-1034 third Monday after the day of election, the Secretary of State may:

(a) Require the election commissioner or county clerk of such county to send the abstract of votes via overnight delivery with a tracking number provided or next day hand delivery at such county's expense; or

(b) Send send a messenger to the election commissioner or county clerk of such county at the expense of such county. The election commissioner or county clerk shall furnish the messenger with the abstract of votes or, if the abstract has been sent, with a copy of the abstract, and the messenger shall return the abstract to the Secretary of State without delay.

(2) If the abstract of votes was delayed by reason of the fault or neglect of the election commissioner or county clerk, he or she shall be responsible to the county for the cost of the messenger.

Sec. 37. Section 32-1044, Revised Statutes Supplement, 2025, is amended to read:

32-1044 (1) An election commissioner or county clerk using a vote counting device to count ballots shall conduct at least three independent tests before counting begins to verify the accuracy of the counting process, which includes the computerized program installed for counting various ballots by vote counting device. The test shall be conducted by:

- (a) The election commissioner or county clerk;
- (b) The chief deputy election commissioner or a registered voter with a different party affiliation than that of the election commissioner or county clerk; and
- (c) The person who installed the program in the vote counting device or

the person in charge of operating the device.

(2) Watchers may be appointed to be present and observe the tests. Each political party shall be entitled to one watcher appointed and supplied with credentials by the county central committee of such political party. All other persons shall be excluded, except for observers authorized by the election commissioner or county clerk. Watchers and observers shall comply with the requirements for watchers and observers under section 32-1525. Watchers and observers cannot be excluded from the testing location unless the election commissioner or county clerk provides an unobstructed view of the testing by use of closed-circuit television, window, or similar device.

(3) Prior to any statewide primary or general election, the election commissioner or county clerk shall certify the date the testing was completed to the Secretary of State. The Secretary of State shall post the certification on the Secretary of State's website.

Sec. 38. Section 32-1119, Revised Statutes Supplement, 2025, is amended to read:

32-1119 (1) Any candidate who failed to be nominated or elected shall be entitled to a recount if it appears, as evidenced by the abstract of votes, that the candidate failed to be nominated or elected by one of the following margins:

(a) If more than five hundred votes were cast for the office, one percent or less of the votes received by the candidate:

(i) Who received the highest number of votes, for offices in which two or fewer candidates are nominated or one candidate is elected; or

(ii) Who received the fewest number of votes qualifying the candidate for nomination or election, for offices in which three or more candidates are nominated or two or more candidates are elected; and

(b) If five hundred or fewer votes were cast for the office, two percent or less of the votes received by the candidate:

(i) Who received the highest number of votes, for offices in which two or fewer candidates are nominated or one candidate is elected; or

(ii) Who received the fewest number of votes qualifying the candidate for nomination or election, for offices in which three or more candidates are nominated or two or more candidates are elected.

(2) Any losing candidate may waive his or her right to a recount by filing a written statement with the Secretary of State, election commissioner, or county clerk with whom he or she made his or her filing. All expenses of a recount under this section shall be paid by those political subdivisions involved in the recount.

(3) Recounts shall be made by the county canvassing board which officiated in making the official county canvass of the election returns. If any member of the county canvassing board cannot participate in the recount, another person shall be appointed by the election commissioner or county clerk to take the member's place.

(4) Recounts for candidates who filed with the Secretary of State shall be made on the fifth Wednesday after the election and shall commence at 9 a.m. The Secretary of State shall inform each election commissioner or county clerk of the names of the candidates for which the board of state canvassers deems a recount to be necessary. If a recount is requested pursuant to section 32-1121, the recounts may be conducted concurrently.

(5) The election commissioner or county clerk shall be responsible for recounting the ballots for those candidates for whom the county canvassing board deems a recount to be necessary. The recount shall be made as soon as possible after the adjournment of the county canvassing board, except that if a recount is required under subsection (4) of this section or section 32-1121, the recounts may be conducted concurrently.

(6) The Secretary of State, election commissioner, or county clerk shall notify all candidates whose ballots will be recounted of the time, date, and place of the recount. Candidates whose ballots will be recounted may be present or be represented by an agent appointed by the candidate.

(7) The procedures for the recounting of ballots shall be the same as those used for the counting of ballots on election day. The recount shall be conducted at the county courthouse, except that if vote counting devices are used for the counting or recounting, such counting or recounting may be accomplished at the site of the devices. Counties counting ballots by using a vote counting device shall first recount the ballots by use of the device. If substantial changes are found, the ballots shall then be counted using such device in any precinct which might reflect a substantial change.

Sec. 39. Section 32-1121, Revised Statutes Cumulative Supplement, 2024, is amended to read:

32-1121 (1)(a) If any candidate failed to be nominated or elected by more than the margin provided in section 32-1119, the losing candidate may submit a certified written request for a recount at such candidate's expense. The request shall be filed with the filing officer with whom the candidate filed for election not later than the third fifth day after the county canvassing board or the board of state canvassers concludes. The request shall list the counties where a recount is requested and shall include payment of the recount cost calculated pursuant to subdivision (2)(a) of this section. The recount shall be conducted as provided in section 32-1119 and subdivision (b) of this subsection.

(b) If a recount is requested pursuant to this section and the filing officer is the:

(i) Secretary of State, the recount shall be conducted as provided in

subsections (4), (6), and (7) of section 32-1119, except that if the recount cannot be conducted on the fifth Wednesday following the election, the recount shall be conducted on the sixth Wednesday following the election; or

(ii) Election commissioner or county clerk, the recount shall be conducted as provided in subsections (5) through (7) of section 32-1119.

(2)(a) The cost of the recount shall be one hundred dollars per precinct voting in the contest. Prior to conducting the recount, the cost of the recount shall be determined by the election commissioner or county clerk and the requesting candidate shall be so notified. The candidate requesting the recount shall pay the estimated cost of the recount before the recount is scheduled to be conducted. If the recount involves more than one county, the election commissioner or county clerk shall certify the cost to the Secretary of State. The Secretary of State shall then notify the candidate of the determined cost, and the cost shall be paid before any recount is scheduled to be conducted. The candidate shall pay the cost on demand to the county treasurer of each county involved, and such sums shall be placed in the county general fund to help defray the cost of the recount.

(b) If the recount does not determine the candidate to be the winner:

(i) If the actual expense is less than the determined cost, the candidate may file a claim with the county board for overpayment of the recount; or -

(ii) If the actual expense is more than the determined cost, the candidate shall be responsible for payment of the difference.

(c) If the recount determines the candidate to be the winner, all costs which he or she paid shall be refunded. Refunds shall be made from the county general fund.

Sec. 40. Section 32-1203, Revised Statutes Cumulative Supplement, 2024, is amended to read:

32-1203 (1) Each city, village, township, school district, public power district, ~~sanitary and improvement district,~~ metropolitan utilities district, fire protection district, natural resources district, regional metropolitan transit authority, community college area, learning community coordinating council, educational service unit, hospital district, reclamation district, library board, and airport authority shall pay for the costs of nominating and electing its officers as provided in subsection (2), (3), or (4) of this section. If a special issue is placed on the ballot at the time of the statewide primary or general election by any political subdivision, the political subdivision shall pay for the costs of the election as provided in subsection (2), (3), or (4) of this section.

(2) The charge for each primary and general election shall be determined by (a) ascertaining the total cost of all chargeable costs as described in section 32-1202, (b) dividing the total cost by the number of precincts participating in the election to fix the cost per precinct, (c) prorating the cost per precinct by the inked ballot inch in each precinct for each political subdivision, and (d) totaling the cost for each precinct for each political subdivision, except that the minimum charge for each primary and general election for each political subdivision shall be one hundred dollars.

(3) In lieu of the charge determined pursuant to subsection (2) of this section, the election commissioner or county clerk may charge public power districts the fee for election costs set by section 70-610.

(4) In lieu of the charge determined pursuant to subsection (2) of this section, the election commissioner or county clerk may bill school districts directly for the costs of an election held under section 10-703.01.

Sec. 41. Section 32-1516, Reissue Revised Statutes of Nebraska, is amended to read:

32-1516 Any person who falsely makes or falsely swears to any candidate filing form or any part thereof, fraudulently defaces or destroys any candidate filing form or any part thereof, files or receives for filing any candidate filing form knowing that the form or any part thereof is falsely made, or suppresses any duly filed candidate filing form or any part thereof, -or forges or falsely places any initials or signatures on any ballot under section 32-916 or 32-947 shall be guilty of a Class III felony.

Sec. 42. Any person who forges or falsely places any initials or signatures on any ballot under section 32-916 or 32-947 shall be guilty of a Class III felony.

Sec. 43. Section 32-1524, Revised Statutes Cumulative Supplement, 2024, is amended to read:

32-1524 (1) No judge or clerk of election or precinct or district inspector shall do any electioneering or disseminate information or materials advertising or advocating for or against any ballot measure while acting as an election official.

(2) No person shall do any electioneering, disseminate information or materials advertising or advocating for or against any ballot measure, or circulate petitions within any polling place or any building designated for voters to cast ballots by the election commissioner or county clerk pursuant to the Election Act while the polling place or building is set up for voters to cast ballots or within two hundred feet of the entrances to any such polling place or building except as otherwise provided in subsection (4) of this section.

(3) No person shall do any electioneering or disseminate information or materials advertising or advocating for or against any ballot measure within two hundred feet of or circulate petitions within twenty-five feet of any secure ballot drop-box; -

(a) For special elections by mail conducted pursuant to section 32-953,

between the date ballots are mailed and the deadline for the receipt of ballots; and

(b) For all other elections, between the date ballots for early voting are mailed and the deadline for the receipt of ballots.

(4) Subject to any local ordinance, a person may display yard signs on private real property within two hundred feet of a polling place or building designated for voters to cast ballots or a secure ballot drop-box if the property is not under common ownership with the property on which the polling place, building, or secure ballot drop-box is located.

(5) If an election official or law enforcement officer observes a person violating this section, the election official or law enforcement officer shall inform such person that the person is in violation of this section and warn such person to cease such violation. Any person who, after being warned, persists in Any person violating this section shall be guilty of a Class V misdemeanor.

Sec. 44. Section 49-1401, Revised Statutes Cumulative Supplement, 2024, is amended to read:

49-1401 Sections 49-1401 to 49-14,142 and sections 46, 47, and 62 of this act shall be known and may be cited as the Nebraska Political Accountability and Disclosure Act.

Sec. 45. Section 49-1403, Reissue Revised Statutes of Nebraska, is amended to read:

49-1403 For purposes of the Nebraska Political Accountability and Disclosure Act, unless the context otherwise requires, the definitions found in sections 49-1404 to 49-1444 and sections 46 and 47 of this act shall be used.

Sec. 46. Foreign national means:

(1) An individual who is not a citizen of the United States or a national of the United States and who is not lawfully admitted for permanent residence;

(2) A person, other than an individual, organized under the laws of or having its principal place of business in a foreign country;

(3) A government of a foreign country; or

(4) A political party or political committee established in a foreign country.

Sec. 47. Preliminary activity includes conducting a poll or focus group, drafting proposed language, making telephone calls, sending or receiving electronic mail, and traveling in connection with a ballot question.

Sec. 48. Section 49-1449, Reissue Revised Statutes of Nebraska, is amended to read:

49-1449 (1) Each committee shall file a statement of organization pursuant to this section and pay a registration fee pursuant to section 49-1449.01 with the commission. Except as provided in subsection (2) of this section, such statement of organization shall be filed and fee paid within ten days after a committee is formed. The commission shall maintain a statement of organization filed by a committee until notified of the committee's dissolution. Any person who fails to file with the commission a statement of organization required by this subsection shall pay to the commission a late filing fee of ~~fifty twenty-five~~ fifty dollars for each day the statement remains not filed in violation of this subsection, not to exceed one thousand five hundred seven hundred fifty dollars.

(2) If the committee is formed within thirty days prior to an election for which the committee exists, the statement of organization shall be filed and registration fee paid within two business days after the committee is formed. Any person who fails to file with the commission a statement of organization required by this subsection shall pay to the commission a late filing fee of ~~two one~~ two hundred dollars for each day the statement remains not filed in violation of this subsection, not to exceed ~~two one~~ two thousand dollars.

Sec. 49. Section 49-1449.01, Reissue Revised Statutes of Nebraska, is amended to read:

49-1449.01 (1) At the time that each committee files its statement of organization pursuant to section 49-1449, the committee shall pay to the commission a registration fee of one hundred fifty dollars. The filing of a statement of organization is not perfected unless accompanied by the registration fee.

(2) A committee which has not perfected its filing of a statement of organization by the date due as specified in section 49-1449 shall not make or receive contributions or expenditures until such time as the filing of the statement of organization is perfected, except that:

(a) A committee may make an expenditure to pay the registration fee; and

(b) A committee may make expenditures for thirty days after the termination of its registration if the expenditures are part of the process of dissolving the committee and the committee dissolves within thirty days after the termination of its registration.

(3) The registration fees collected pursuant to this section shall be remitted to the State Treasurer for credit to the Nebraska Accountability and Disclosure Commission Cash Fund.

Sec. 50. Section 49-1450, Reissue Revised Statutes of Nebraska, is amended to read:

49-1450 The statement of organization required by section 49-1449 shall include the following information:

(1) The name, street address, and telephone number, if any, of the committee. The committee address may be the home address of the candidate or treasurer of the committee;

(2) The name, street address, and telephone number, if any, of each

person, other than an individual, that is a member of the committee;

(3) The full name, street address, and telephone number, if any, of the treasurer and other principal officers of the committee;

(4) The name and address of the financial institution in which the official committee depository is located, and the name and address of each financial institution in which a secondary depository is or is intended to be located;

(5) The full name of and office sought by each candidate and a brief statement identifying the substance of each ballot question supported or opposed by the committee;

(6) Identification of the committee as a candidate committee, political party committee, independent committee, or ballot question committee if it is identifiable as such a committee; and

(7) If the committee is identified as a ballot question committee, a certification that no preliminary activity was directly or indirectly funded by one or more foreign nationals; and

(8) (7) Such other information as may be required by the rules and regulations of the commission.

Sec. 51. Section 49-1451, Reissue Revised Statutes of Nebraska, is amended to read:

49-1451 When any of the information required in a statement of organization is changed, such change shall be reported when the next campaign statement is required to be filed. Any person who fails to report a change to the commission under this section shall pay to the commission a late filing fee of fifty twenty-five dollars for each day the change remains not reported in violation of this section, not to exceed one thousand five hundred seven hundred fifty dollars.

Sec. 52. Section 49-1455, Reissue Revised Statutes of Nebraska, is amended to read:

49-1455 (1) The campaign statement of a committee, other than a political party committee, shall contain the following information:

(a) The filing committee's name, address, and telephone number and the full name, residential and business addresses, and telephone numbers of its committee treasurer;

(b) Under the heading RECEIPTS, the total amount of contributions received during the period covered by the campaign statement; under the heading EXPENDITURES, the total amount of expenditures made during the period covered by the campaign statement; and the cumulative amount of those totals for the election period. If a loan was repaid during the period covered by the campaign statement, the amount of the repayment shall be subtracted from the total amount of contributions received. Forgiveness of a loan shall not be included in the totals. Payment of a loan by a third party shall be recorded and reported as a contribution by the third party but shall not be included in the totals. In-kind contributions or expenditures shall be listed at fair market value and shall be reported as both contributions and expenditures;

(c) The balance of cash and cash equivalents on hand at the beginning and the end of the period covered by the campaign statement;

(d) The full name of each individual from whom contributions totaling more than two hundred fifty dollars are received during the period covered by the report, together with the individual's street address or post office box number, the amount contributed, the date on which each contribution was received, and the cumulative amount contributed by that individual for the election period;

(e) The full name of each person, except those individuals reported under subdivision (1)(d) of this section, which contributed a total of more than two hundred fifty dollars during the period covered by the report together with the person's street address or post office box number, the amount contributed, the date on which each contribution was received, and the cumulative amount contributed by the person for the election period, except that a committee named as a contributor shall be reported with the committee's street address and not with a post office box number;

(f) The name of each committee which is listed as a contributor shall include the full name of the committee's treasurer;

(g) Except as otherwise provided in subsection (3) of this section: The full name and street address of each person to whom expenditures totaling more than two hundred fifty dollars were made, together with the date and amount of each separate expenditure to each such person during the period covered by the campaign statement; the purpose of the expenditure; and the full name and street address of the person providing the consideration for which any expenditure was made if different from the payee;

(h) The amount and the date of expenditures for or against a candidate or ballot question during the period covered by the campaign statement and the cumulative amount of expenditures for or against that candidate or ballot question for the election period. An expenditure made in support of more than one candidate or ballot question, or both, shall be apportioned reasonably among the candidates or ballot questions, or both; and

(i) The total amount of funds disbursed by a separate segregated political fund, by state, for the purpose of supporting or opposing candidates and committees in elections in states other than Nebraska and candidates for federal office, including independent expenditures made in such elections.

(2) For purposes of this section, election period means the calendar year of the election.

(3) A campaign statement shall include the total amount paid to individual

petition circulators during the reporting period, if any, but shall not include the name, address, or telephone number of any individual petition circulator if the only payment made to such individual was for services as a petition circulator.

Sec. 53. Section 49-1458, Reissue Revised Statutes of Nebraska, is amended to read:

49-1458 (1) A committee which receives a late contribution shall report the contribution to the commission by filing a report within two days after the date of its receipt. The report may be filed by hand delivery, facsimile transmission, ~~telegraph~~, express delivery service, or any other written means of communication, including electronic means approved by the commission, and need not contain an original signature.

(2) The report shall include the full name, street address or post office box number, occupation, employer, and principal place of business of the contributor, the amount of the contribution, and the date of receipt, except that a committee named as a contributor shall be reported with the committee's street address and not with a post office box number.

(3) A late contribution shall be reported on subsequent campaign statements without regard to reports filed pursuant to this section.

(4) Any committee which fails to file a report of late contributions with the commission as required by this section shall pay to the commission a late filing fee of ~~two one~~ two hundred dollars for each of the first ten days the report remains not filed in violation of this section. After the tenth day, such committee shall pay, for each day the report remains not filed, an additional late filing fee of one percent of the amount of the late contribution which was required to be reported, not to exceed ten percent of the amount of the late contribution which was required to be reported.

(5) For purposes of this section, late contribution means a contribution of one thousand dollars or more received after the closing date for campaign statements as provided in subdivision (1)(b) of section 49-1459.

Sec. 54. Section 49-1461, Revised Statutes Cumulative Supplement, 2024, is amended to read:

49-1461 (1) In addition to the campaign statements required to be filed pursuant to sections 49-1459 and 49-1462, a ballot question committee shall file a campaign statement as required by the Nebraska Political Accountability and Disclosure Act according to the following schedule:

(a) ~~(1)~~ The first campaign statement shall be filed within ten days after the end of the calendar month in which the petition form is filed with the Secretary of State pursuant to section 32-1405. The closing date for the campaign statement shall be the last day of such calendar month;

(b) ~~(2)~~ Additional campaign statements shall be filed within ten days after the end of each calendar month thereafter except for the calendar month during which the signed petitions must be filed with the Secretary of State as provided in section 32-1407. The closing date for such campaign statements shall be the last day of each such calendar month; and

(c) ~~(3)~~ A final campaign statement shall be filed not later than thirty days after the deadline for filing petitions with the Secretary of State as provided in section 32-1407. The closing date for the campaign statement shall be twenty-five days after the deadline for filing such petitions.

(2) Any campaign statement filed by a ballot question committee pursuant to this section or section 49-1459 or 49-1462 shall include a certification by the committee's treasurer affirming that, to the best of the treasurer's knowledge, the donor associated with each contribution is not a foreign national and has not intentionally received, solicited, or accepted, whether directly or indirectly, contributions or expenditures aggregating in excess of one hundred thousand dollars from one or more foreign nationals within the four-year period immediately preceding the date of the contribution.

(3) The campaign statements required to be filed pursuant to this section shall be filed whether or not petitions have or will be filed with the Secretary of State. Any person who fails to file a campaign statement with the commission pursuant to this section shall be subject to late filing fees as provided in section 49-1463.

Sec. 55. Section 49-1463, Reissue Revised Statutes of Nebraska, is amended to read:

49-1463 (1) Any person who fails to file a campaign statement with the commission under sections 49-1459 to 49-1463 shall pay to the commission a late filing fee of fifty ~~twenty-five~~ dollars for each day the campaign statement remains not filed in violation of this section, not to exceed one thousand five hundred ~~seven hundred fifty~~ dollars.

(2) Any committee which fails to file a statement of exemption with the commission under subsection (2) of section 49-1459 shall pay to the commission a late filing fee of fifty ~~twenty-five~~ dollars for each day the statement of exemption remains not filed in violation of this section, not to exceed four hundred fifty ~~two hundred twenty-five~~ dollars.

Sec. 56. Section 49-1467, Reissue Revised Statutes of Nebraska, is amended to read:

49-1467 (1) Any person, other than a committee, who makes an independent expenditure advocating the election of a candidate or the defeat of a candidate's opponents or the qualification, passage, or defeat of a ballot question, which is in an amount of more than two hundred fifty dollars, shall file a report of the independent expenditure, within ten days, with the commission.

(2) The report shall be made on an independent expenditure report form

provided by the commission and shall include the date of the expenditure, a brief description of the nature of the expenditure, the amount of the expenditure, the name and address of the person to whom it was paid, the name and address of the person filing the report, and the name, address, occupation, employer, and principal place of business of each person who contributed more than two hundred fifty dollars to the expenditure.

(3) Any person required under this section to file a report for an independent expenditure advocating for the qualification, passage, or defeat of a ballot question shall include an accompanying certification with such report affirming that no funds have been intentionally accepted aggregating in excess of one hundred thousand dollars from one or more foreign nationals within the four-year period immediately preceding the date the expenditure was made.

(4) ~~(3)~~ Any person who fails to file a report of an independent expenditure with the commission shall pay to the commission a late filing fee of fifty twenty-five dollars for each day the statement remains not filed in violation of this section, not to exceed one thousand five hundred seven hundred fifty dollars.

(5) ~~(4)~~ Any person who violates this section shall be guilty of a Class IV misdemeanor.

Sec. 57. Section 49-1469.08, Reissue Revised Statutes of Nebraska, is amended to read:

49-1469.08 (1) Any entity specified in subsection (1) of section 49-1469 which fails to file a report with the commission required by section 49-1469 or 49-1469.07 shall pay to the commission a late filing fee of fifty twenty-five dollars for each day the statement remains not filed in violation of such sections, not to exceed one thousand five hundred seven hundred fifty dollars.

(2) Any person who knowingly violates this section, section 49-1469, 49-1469.05, 49-1469.06, or 49-1469.07 shall be guilty of a Class III misdemeanor.

Sec. 58. Section 49-1478.01, Reissue Revised Statutes of Nebraska, is amended to read:

49-1478.01 (1) An independent committee, including a separate segregated political fund, which makes a late independent expenditure shall report the expenditure to the commission by filing within two days after the date of the expenditure the committee's full name and street address, the amount of the expenditure, and the date of the expenditure. The report shall include (a) the full name and street address of the recipient of the expenditure, (b) the name and office sought of the candidate whose nomination or election is supported or opposed by the expenditure, and (c) the identification of the ballot question, the qualification, passage, or defeat of which is supported or opposed. Filing of a report of a late independent expenditure may be by any written means of communication, including electronic means approved by the commission, and need not contain an original signature. A late independent expenditure shall be reported on subsequent campaign statements without regard to reports filed pursuant to this section.

(2) A committee which fails to file a report of a late independent expenditure with the commission as required by this section shall pay to the commission a late filing fee of two one hundred dollars for each of the first ten days the report remains not filed in violation of this section. After the tenth day, such committee shall pay, for each day the report remains not filed, an additional late filing fee of one percent of the amount of the late independent expenditure which was required to be reported, not to exceed ten percent of the amount of the late independent expenditure which was required to be reported.

(3) For purposes of this section, late independent expenditure means an independent expenditure as defined in section 49-1428 of one thousand dollars or more made after the closing date for campaign statements as provided in subdivision (1)(b) of section 49-1459.

Sec. 59. Section 49-1479.01, Reissue Revised Statutes of Nebraska, is amended to read:

49-1479.01 (1) Any contribution by a person made on behalf of or to a candidate or committee, including contributions which are in any way earmarked or otherwise directed to the candidate or committee through an intermediary or agent, shall be considered to be a contribution from the person to the candidate or committee.

(2) For purposes of this section, earmarked shall mean a designation, instruction, or encumbrance, including those which are direct or indirect, express or implied, or oral or written, which results in any part of a contribution or expenditure, including any in-kind expenditure made in exchange for a contribution, being made to or expended on behalf of a candidate or a committee.

(3) Any intermediary or agent, other than a committee, which receives an earmarked contribution shall forward the earmarked contribution to the recipient candidate or committee within ten days after receipt of such contribution.

(4) An intermediary or agent which is not a committee shall file a report of the earmarked contribution with the commission within ten days after receipt of the contribution. Any committee which is an intermediary or agent shall file a report of the earmarked contribution with the commission by the date the next campaign statement is required to be filed. The report of the earmarked contribution filed pursuant to this section shall be on a form prescribed by the commission.

(5) Any intermediary or agent making an earmarked contribution shall

disclose to the recipient of the earmarked contribution the name and address of the intermediary or agent and the actual source of the contribution by providing the recipient with a copy of the report of the earmarked contribution at the time that the earmarked contribution is made.

(6) Any person or committee which fails to file a report of an earmarked contribution with the commission as required by this section shall pay to the commission a late filing fee of fifty twenty-five dollars for each day the statement remains not filed in violation of this section not to exceed one thousand five hundred seven hundred fifty dollars.

(7) Any person who knowingly violates this section shall be guilty of a Class III misdemeanor.

Sec. 60. Section 49-1479.02, Reissue Revised Statutes of Nebraska, is amended to read:

49-1479.02 (1) A major out-of-state contributor shall file with the commission an out-of-state contribution report. An out-of-state contribution report shall be filed on a form prescribed by the commission within ten days after the end of the calendar month in which a person becomes a major out-of-state contributor. For the remainder of the calendar year, a major out-of-state contributor shall file an out-of-state contribution report with the commission within ten days after the end of each calendar month in which the contributor makes a contribution or expenditure.

(2) An out-of-state contribution report shall disclose as to each contribution or expenditure not previously reported (a) the amount, nature, value, and date of the contribution or expenditure, (b) the name and address of the committee, candidate, or person who received the contribution or expenditure, (c) the name and address of the person filing the report, and (d) the name, address, occupation, and employer of each person making a contribution of more than two hundred dollars in the calendar year to the person filing the report.

(3) This section shall not apply to (a) a person who files a report of a contribution or an expenditure pursuant to subsection (2) of section 49-1469, (b) a person required to file a report or campaign statement pursuant to section 49-1469.07, (c) a committee having a statement of organization on file with the commission, or (d) a person or committee registered with the Federal Election Commission.

(4) Any person who fails to file an out-of-state contribution report with the commission as required by this section shall pay to the commission a late filing fee of two one hundred dollars for each of the first ten days the report remains not filed in violation of this section. After the tenth day, such person shall pay, for each day the report remains not filed, an additional late filing fee of one percent of the amount of the contributions or expenditures which were required to be reported, not to exceed ten percent of the amount of the contributions or expenditures which were required to be reported.

Sec. 61. Section 49-1479.03, Revised Statutes Cumulative Supplement, 2024, is amended to read:

49-1479.03 ~~(1) For purposes of this section, foreign national means:~~

~~(a) An individual who is not a citizen of the United States or a national of the United States and who is not lawfully admitted for permanent residence;~~

~~(b) A person, other than an individual, organized under the laws of or having its principal place of business in a foreign country;~~

~~(c) A government of a foreign country; or~~

~~(d) A political party or political committee established in a foreign country.~~

(1) (2) It shall be unlawful for a foreign national, directly or indirectly, to make a contribution to a ballot question committee or for a ballot question committee to solicit, accept, or receive such a contribution.

(2) It shall be unlawful for a foreign national to directly or indirectly make an expenditure to support or oppose the qualification, passage, or defeat of a ballot question.

(3) It shall be unlawful for a foreign national to directly or indirectly solicit the making of a contribution or expenditure by another person or committee to support or oppose the qualification, passage, or defeat of a ballot question.

(4) It shall be unlawful for a foreign national to direct, dictate, control, or directly or indirectly participate in the decisionmaking process of any person or committee regarding that person's or committee's activities to support or oppose the qualification, passage, or defeat of a ballot question, including decisions concerning the making of contributions or expenditures.

~~(5) (3) A person, other than an individual, organized under the laws of the United States which is a domestic subsidiary of a foreign national may make a contribution or an expenditure to support or oppose the qualification, passage, or defeat of a ballot question ballot if:~~

~~(a) The person is a discrete entity organized under the laws of any state within the United States and its principal place of business is within the United States;~~

~~(b) The foreign national parent does not finance election-related contributions or expenditures either directly or through such person, including through subsidizing the person's business operations, unless the person can demonstrate by a reasonable accounting method that it has sufficient funds from its own domestic operations to make any contributions or expenditures; and~~

~~(c) All decisions concerning the administration of the person's contributions or expenditures are made by citizens or permanent residents of the United States.~~

(6) Upon a ballot question committee's receipt of a contribution, the committee treasurer shall obtain from the donor an affirmation that the donor is not a foreign national and has not intentionally accepted funds aggregating in excess of one hundred thousand dollars from one or more foreign nationals within the four-year period immediately preceding the date the contribution is made.

(7)(a) A ballot question committee violating subsection (1) of this section shall be fined the amount of the prohibited contribution or one hundred thousand dollars, whichever is greater.

(b) A foreign national that made a contribution or an expenditure in violation of this section or a person who made a contribution or expenditure on behalf of a foreign national shall be fined the amount of the prohibited contribution or expenditure plus one hundred thousand dollars.

(8) Nothing in this section shall be deemed to create or eliminate any existing donor disclosure rights or duties beyond those specifically enumerated.

(9) In addition to any fine issued pursuant to this section, the commission may assess against any person found to have violated this section an administrative fee in an amount equal to the reasonable and actual costs incurred by the commission in investigating and adjudicating the violation. The administrative fee shall be payable to the commission and shall be in addition to, not in lieu of, any other civil penalty, fine, or remedy provided by law. The commission shall determine the amount of the fee based upon documented expenditures directly attributable to any investigative or enforcement actions, including, but not limited to, staff time, legal expenses, expert services, travel, and administrative costs.

(10) Nothing in this section shall be construed to prohibit a foreign national from volunteering or engaging in nonmonetary advocacy, including, but not limited to, the sending of electronic communications that advocate for a ballot committee or ballot measure, unless such activities constitute a contribution or expenditure.

(11) The commission may adopt and promulgate rules and regulations to carry out this section.

Sec. 62. Any investigation of an alleged violation of the Nebraska Political Accountability and Disclosure Act or a court order in an action brought under the Nebraska Political Accountability and Disclosure Act shall occur in a manner that shields the identity of lawful donors as much as reasonably possible. No state or local government entity, court, or officer of a court may collect or require the submission of information on the identity of any donor to a tax-exempt organization other than information directly related to an alleged violation of the Nebraska Political Accountability and Disclosure Act.

Sec. 63. Section 49-1483.03, Reissue Revised Statutes of Nebraska, is amended to read:

49-1483.03 (1) Any lobbyist or principal who receives or expends more than five thousand dollars for lobbying purposes during any calendar month in which the Legislature is in session shall, within fifteen days after the end of such calendar month, file electronically a special report disclosing for that calendar month all information required by section 49-1483. All information disclosed in a special report shall also be disclosed in the next quarterly report required to be filed. The requirement to file a special report shall not apply to a receipt or expenditure for lobbyist fees for lobbying services which have otherwise been disclosed in the lobbyist's application for registration.

(2) Any lobbyist or principal who fails to file a special report required by this section with the Clerk of the Legislature or the commission shall pay to the commission a late filing fee of ~~two~~ one hundred dollars for each of the first ten days the report remains not filed in violation of this section. After the tenth day, such lobbyist or principal shall pay, for each day the report remains not filed, an additional late filing fee of one percent of the amount of the receipts and expenditures which were required to be reported, not to exceed ten percent of the amount of the receipts and expenditures which were required to be reported.

Sec. 64. Section 49-1488.01, Reissue Revised Statutes of Nebraska, is amended to read:

49-1488.01 (1) Every lobbyist or principal who fails to file a quarterly statement or a statement of activity with the Clerk of the Legislature, pursuant to sections 49-1483 and 49-1488, shall pay to the commission a late filing fee of ~~fifty twenty-five~~ dollars for each day any of such statements are not filed in violation of such sections, but not to exceed ~~one thousand five hundred seven hundred fifty~~ dollars per statement.

(2) A lobbyist or principal required to pay a late filing fee pursuant to subsection (1) of this section may apply to the commission for relief. The commission by order may reduce the amount of the late filing fee imposed upon such lobbyist or principal if he or she shows the commission that (a) the circumstances indicate no intent to file late, (b) the lobbyist or principal has not been required to pay a late filing fee for two years prior to the time the filing of the statement was due, (c) the late filing of the statement shows that less than five thousand dollars was raised, received, or expended during the reporting period, and (d) a reduction of the late fee would not frustrate the purposes of the Nebraska Political Accountability and Disclosure Act.

(3) A lobbyist or principal required to pay a late filing fee pursuant to subsection (1) of this section who qualifies for an exemption to the filing of quarterly statements pursuant to subsection (5) of section 49-1483 may apply to

the commission for relief. The commission by order may reduce or waive the late filing fee and the person shall not be required to make a showing as provided by subsection (2) of this section.

Sec. 65. Section 69-1315, Reissue Revised Statutes of Nebraska, is amended to read:

69-1315 (a) The expiration of any period of time specified by contract, statute, or court order, during which an action or proceeding may be commenced or enforced to obtain payment of a claim for money or recovery of property, shall not prevent the money or property from being presumed abandoned property, nor affect any duty to file a report required by the Uniform Disposition of Unclaimed Property Act or to pay or deliver abandoned property to the State Treasurer. Holders shall not be required to report or to pay or to deliver abandoned property or unclaimed funds as to which the statute of limitations applicable to the enforcement of any claim to such property shall have expired prior to December 25, 1969.

(b) Except as provided in subsection (c) of this section, ~~no~~ action or proceeding may be commenced by the State Treasurer with respect to any duty of a holder under the act more than seven years after the holder files a report for the period in which the duty arose. This subsection shall not apply to holders described in section 69-1307.01.

(c) The period of limitation established under subsection (b) of this section is tolled by the delivery of a notice by the State Treasurer that a holder is subject to an examination under section 69-1322 or the written election by the holder to enter into a voluntary disclosure agreement, whichever occurs first. The tolling period shall end upon completion of the examination under section 69-1322, the filing of any report required pursuant to such voluntary disclosure agreement, or the termination of such voluntary disclosure agreement by the State Treasurer, whichever occurs first.

Sec. 66. Section 69-1317, Revised Statutes Supplement, 2025, is amended to read:

69-1317 (a)(1)(i) Except as otherwise provided in this subdivision, all funds received under the Uniform Disposition of Unclaimed Property Act ~~including the proceeds from the sale of abandoned property under section 69-1316,~~ shall be deposited by the State Treasurer into the Unclaimed Property Trust Fund from which he or she shall make prompt payment of claims allowed pursuant to the act and payment of any expenses related to unclaimed property. All funds received under section 69-1307.05 shall be deposited by the State Treasurer into the Unclaimed Property Trust Fund from which he or she shall make prompt payment of claims regarding such funds allowed pursuant to the act. All funds received under section 69-1316 shall be deposited by the State Treasurer into the Unclaimed Property Liquidation Proceeds Trust Fund. Transfers from the Unclaimed Property Trust Fund to the General Fund may be made at the direction of the Legislature. Before making any the deposit pursuant to this subdivision, ~~the State Treasurer he or she~~ shall record the name and last-known address of each person appearing from the holders' reports to be entitled to the abandoned property, the name and last-known address of each insured person or annuitant, and with respect to each policy or contract listed in the report of a life insurance corporation, its number, the name of the corporation, and the amount due. The record shall be available for public inspection during business hours.

(ii) The record shall not be subject to public inspection or available for copying, reproduction, or scrutiny by commercial or professional locators of property presumed abandoned who charge any service. A finders' fee cannot be charged by commercial or professional locators of property presumed abandoned until twenty-four months after the names from the holders' reports have been published or officially disclosed. Records concerning the social security number, date of birth, and last-known address of an owner shall be treated as confidential and subject to the same confidentiality as tax return information held by the Department of Revenue, except that the Auditor of Public Accounts shall have unrestricted access to such records.

(iii) A professional finders' fee shall be limited to ten percent of the total dollar amount of the property presumed abandoned. To claim any such fee, the finder shall disclose to the owner the nature, location, and value of the property, provide notice of when such property was reported to the State Treasurer, and provide notice that the property may be claimed by the owner from the State Treasurer free of charge. To claim any such fee if the property has not yet been abandoned, the finder shall disclose to the owner the nature, location, and value of the property, provide notice of when such property will be reported to the State Treasurer, if known, and provide notice that, upon receipt of the property by the State Treasurer, such property may be claimed by the owner from the State Treasurer free of charge.

(2)(i) The unclaimed property records of the State Treasurer, the unclaimed property reports of holders, and the information derived by an unclaimed property examination or audit of the records of a person or otherwise obtained by or communicated to the State Treasurer may be withheld from the public. Any record or information that may be withheld under the laws of this state or of the United States when in the possession of such a person may be withheld when revealed or delivered to the State Treasurer. Any record or information that is withheld under any law of another state when in the possession of that other state may be withheld when revealed or delivered by the other state to the State Treasurer.

(ii) Information withheld from the general public concerning any aspect of unclaimed property shall only be disclosed to an apparent owner of the property

or to the escheat, unclaimed, or abandoned property administrators or officials of another state if that other state accords substantially reciprocal privileges to the State Treasurer.

(b)(1) On or before November 1 of each year prior to 2026, the State Treasurer shall transfer any balance in excess of one million dollars from the Unclaimed Property Trust Fund to the permanent school fund.

(2) On or before November 1 of each year beginning in 2026 through 2035, the State Treasurer shall transfer any balance in excess of five ~~one~~ million dollars from the Unclaimed Property Trust Fund as follows:

(i) The first one million dollars to the Capitol Restoration Cash Fund; and

(ii) Any remaining balance to the permanent school fund.

(3) On or before November 1 of each year beginning in 2036, the State Treasurer shall transfer any balance in excess of five ~~one~~ million dollars from the Unclaimed Property Trust Fund to the permanent school fund.

(c) Before making any deposit to the credit of the permanent school fund, the Capitol Restoration Cash Fund, or the General Fund, the State Treasurer may deduct any costs related to unclaimed property and place such funds in the Unclaimed Property Cash Fund.

(d) The Unclaimed Property Cash Fund is created. Transfers from the fund to the General Fund may be made at the direction of the Legislature. Any money in the Unclaimed Property Cash Fund available for investment shall be invested by the state investment officer pursuant to the Nebraska Capital Expansion Act and the Nebraska State Funds Investment Act.

(e) The Unclaimed Property Liquidation Proceeds Trust Fund is created. The fund shall be administered by the State Treasurer. The State Treasurer shall credit money to the fund as provided in subdivision (a)(1)(i) of this section. Money in the fund shall be transferred to the Unclaimed Property Trust Fund as needed to pay claims arising under section 69-1316. Money in the fund shall be used for no other purpose. At such time as money in this fund is no longer needed to ensure the payment of claims arising under section 69-1316, the balance remaining in the fund shall be transferred to the Unclaimed Property Trust Fund. Any money in the Unclaimed Property Liquidation Proceeds Trust Fund available for investment shall be invested by the state investment officer pursuant to the Nebraska Capital Expansion Act and the Nebraska State Funds Investment Act.

Sec. 67. Sections 18, 28, 29, and 69 of this act become operative on January 1, 2027. Sections 1, 2, 7, 15, 17, 21, 22, 24, 30, 32, 40, 41, 44, 45, 46, 47, 48, 49, 50, 51, 52, 53, 54, 55, 56, 57, 58, 59, 60, 61, 62, 63, 64, 65, 66, 68, and 71 of this act become operative on July 18, 2026. The other sections of this act become operative on their effective date.

Sec. 68. Original sections 13-501, 32-806, 32-945, 32-949, 32-1516, 49-1403, 49-1449, 49-1449.01, 49-1450, 49-1451, 49-1455, 49-1458, 49-1463, 49-1467, 49-1469.08, 49-1478.01, 49-1479.01, 49-1479.02, 49-1483.03, 49-1488.01, and 69-1315, Reissue Revised Statutes of Nebraska, sections 32-559, 32-947, 32-1010, 32-1027, 32-1203, 49-1401, 49-1461, and 49-1479.03, Revised Statutes Cumulative Supplement, 2024, and sections 32-912 and 69-1317, Revised Statutes Supplement, 2025, are repealed.

Sec. 69. Original sections 32-915.03, 32-957, and 32-1002.01, Revised Statutes Cumulative Supplement, 2024, are repealed.

Sec. 70. Original sections 32-228, 32-917, 32-948, 32-1034, and 32-1035, Reissue Revised Statutes of Nebraska, sections 32-235, 32-622.01, 32-802, 32-903, 32-942, 32-949.01, 32-953, 32-956, 32-1031, 32-1121, and 32-1524, Revised Statutes Cumulative Supplement, 2024, and sections 32-101, 32-617, 32-624, 32-624.01, 32-803, 32-1013, 32-1032, 32-1044, and 32-1119, Revised Statutes Supplement, 2025, are repealed.

Sec. 71. The following section is outright repealed: Section 32-1406, Reissue Revised Statutes of Nebraska.

Sec. 72. Since an emergency exists, this act takes effect when passed and approved according to law.