

## LEGISLATIVE BILL 1253

Approved by the Governor April 7, 2026

Introduced by Bostar, 29.

A BILL FOR AN ACT relating to tax sale certificates; to amend section 77-1837.01, Revised Statutes Cumulative Supplement, 2024; to change provisions relating to applicability of laws; to repeal the original section; and to declare an emergency.

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

**Section 1.** Section 77-1837.01, Revised Statutes Cumulative Supplement, 2024, is amended to read:

77-1837.01 (1) Except as otherwise provided in subsections (2) through (4) and ~~(3)~~ of this section, the laws in effect on the date of the issuance of a tax sale certificate govern all matters related to tax deed proceedings, including noticing and application, and foreclosure proceedings. Changes in law shall not apply retroactively with regard to the tax sale certificates previously issued.

(2) Tax sale certificates sold and issued between January 1, 2010, and December 31, 2016, shall be governed by the laws and statutes that were in effect on December 31, 2009, with regard to all matters relating to tax deed proceedings, including noticing and application, and foreclosure proceedings.

(3) Tax sale certificates sold and issued between January 1, 2017, and September 7, 2019, shall be governed by the laws and statutes that are in effect on September 7, 2019, with regard to all matters relating to tax deed proceedings, including noticing and application, and foreclosure proceedings.

(4) Tax sale certificates that are foreclosed upon, regardless of date of issuance, shall be governed by section 77-1909, as such section was in effect on May 7, 2025, with regard to the matters addressed in such section.

**Sec. 2.** Original section 77-1837.01, Revised Statutes Cumulative Supplement, 2024, is repealed.

**Sec. 3.** Since an emergency exists, this act takes effect when passed and approved according to law.