

Radcliffe Gilbertson & Brady
NE Society of Certified Public Accountants
Weekly Report for Bills of Interest on 01/23/2026
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Document	Description	Committee	Hearing Date	Status
LB718	<p>(Jacobson) Change provisions relating to examination, permit issuance, and disciplinary actions regarding certified public accountants</p> <p>Initial applicants for the CPA exam is eligible to take the examination if they have a bachelor's degree or higher from an accredited university. Must show that they have required hours of accounting, auditing, and business. Person without a Nebraska CPA license may practice in NE if their principal place of business is outside of NE; they have an active CPA license from another state; they can show evidence that they have passed the CPA exam and attained the minimum education and experience requirements from the time of initial licensure.</p> <p>The board of accountancy shall issue a permit to a holder of a certificate as a CPA when they have completed a postbaccalaureate degree and one year of experience; a baccalaureate degree plus an additional 30 credit hours of education and one year of experience; or a baccalaureate degree and two years of experience. Degree must be conferred by an accredited school with accounting subject areas determined by the board. Experience required includes accounting, attest, compilation, management advisory, financial advisory, tax, or consulting skills. Experience has to be done unthe supervision of an active CPA and done through employment in public practice, government, industry, or academia.</p> <p>Revocation is considered non disciplinary if it is issued for failure to get permit within 3 years of passing CPA exam or 3 years of expiration of prior permit.</p>	Banking, Commerce and Insurance	01/20/2026	General 01/23/2026 Placed on General File Notice of hearing for January 20, 2026
LB799	(Urban Affairs) Adopt the Service Contract Reporting Act	Urban Affairs		Committee 01/09/2026
	Requires each city, county and state agency to report annually to the Materiel division of DAS the name and address of every individual or entity for that was awarded a service contract, the total value of the contracts awarded, the total dollar value of service contracts awarded to an individual or entity located within an economic redevelopment area or qualified census tract. DAS must compile the information and present it to the Governor, Clerk, and Urban Affairs Committee. If a city or county fails to submit a report, all state aid distributions will be held until the report is filed.			Referred to Urban Affairs Committee Kauth FA428 filed
LB802	(Revenue) Change individual income tax rates	Revenue		Committee 01/09/2026
	Shell Bill			Referred to Revenue Committee Kauth FA431 filed
LB803	(Revenue) Change provisions relating to the listing of taxable tangible personal property	Revenue		Committee 01/09/2026
	Shell Bill			Referred to Revenue Committee Kauth FA432 filed
LB814	(Brandt) Change provisions relating to the valuation of agricultural land and horticultural land	Revenue	01/28/2026	Committee 01/09/2026
	Drops Ag land value for taxation from 75% to 50%.			Notice of hearing for January 28, 2026 Storer name added
LB815	(Brandt) Provide for a tax on diesel fuels, change provisions relating to refunds for motor fuel taxes and the petroleum release remedial action fee, change and eliminate provisions of the Ethanol Development Act, and eliminate the Ethanol Production Incentive Cash Fund	Agriculture	02/03/2026	Committee 01/20/2026

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	<p>Beginning on October 1, 2026, a one-quarter of one cent tax per gallon shall be imposed on diesel fuel that has been indelibly dyed and chemically marked in accordance with the regulations issued by the Secretary of the Treasury of the United States or contains a concentration of sulphur in excess of five-hundredths percent by weight or fails to meet a cetane index minimum of forty and has been indelibly dyed in accordance with the regulations promulgated by the Administrator of the United States Environmental Protection Agency. All taxes collected under this shall be remitted to the State Treasurer for credit to the Agricultural Alcohol Fuel Tax Fund. Rewords marketing language.</p> <p>Defines ethanol producer Ethanol producer as a person that owns or operates an ethanol facility in this state; or a person who devotes at least 50% of their professional time to ethanol production operations at an ethanol facility. Name plate capacity definition amended to include bushels of grain processed or mass or volume of ethanol, ethanol coproducts, or products derived from ethanol or ethanol coproducts produced.</p> <p>Increases number of people on the Ethanol Board from 7 to 9 and will include two ethanol producers. Board may hire trade organization for development.</p>			Notice of hearing for February 03, 2026 Rereferred to Agriculture Committee
LB826	<p>(DeKay) Change provisions relating to late applications for homestead exemptions</p> <p>applicant for veteran related homestead exemption may file a late application if they can provide proof that certification was received from US dept of veterans affairs after June 30.</p>	Revenue		Committee 01/09/2026
				Referred to Revenue Committee Kauth FA455 filed
LB829	<p>(Lonowski) Change provisions relating to audit examinations by the Auditor of Public Accounts</p> <p>Deletes obsolete language from Auditor statute. Removes reference to 2018 auditing standards</p>	Government, Military and Veterans Affairs	01/29/2026	Committee 01/09/2026
				Notice of hearing for January 29, 2026 Referred to Government, Military and Veterans Affairs Committee
LB835	<p>(Jacobson) Change and eliminate provisions relating to fees of the Secretary of State, notices of liens under the Uniform Federal Lien Registration Act and the Uniform State Tax Lien Registration and Enforcement Act, the central filing system, effective financing statements, the master lien list, and filed records under the Uniform Commercial Code</p> <p>Fees to Sec of State for certain records becomes nonrefundable – certificate with seal. Removes maximum for entire contents of large database. Was maxed at \$2000.</p> <p>For bulk data requests of UCC information: \$800 initial fee, \$800 monthly update, \$300 for weekly update. For UCC records by page over the internet, .45 cents per page</p> <p>Removes fees for taking acknowledgement and administering oaths, annual registration fee for buyers of farm products. Access to the master lien list, the registration fee not to exceed \$200 a year.</p>	Banking, Commerce and Insurance	02/02/2026	Committee 01/12/2026
				Notice of hearing for February 02, 2026 Referred to Banking, Commerce and Insurance Committee
LB846	<p>(Dungan) Change provisions relating to individual income tax deductions</p> <p>SALT tax deductions after 2029 not exceeding the applicable limitation under 164(b)(7) of the IRC as existed 1/1/26</p>	Revenue		Committee 01/12/2026
				Referred to Revenue Committee Kauth FA486 filed
LB848	<p>(Cavanaugh, J.) Provide for exemption from sales tax for purchases of clothing, personal computers, and school supplies for a prescribed period</p> <p>Sales Tax holiday for back to school items from first Friday in August through following Sunday.</p>	Revenue	01/22/2026	Committee 01/12/2026
				Prokop name added Notice of hearing for January 22, 2026

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LB849	(Cavanaugh, J.) Provide a sales and use tax exemption for over-the-counter drugs Sales tax exemption for OTC drugs.	Revenue		Committee 01/12/2026 Referred to Revenue Committee Kauth FA489 filed
LB851	(Dungan) Change income tax provisions relating to certain income or loss received from S-corporations and limited liability companies For taxable years on or after January 1, 2026, residents of Nebraska who are shareholders of a small business corporation having an election in effect under subchapter S of the Internal Revenue Code or who are members of a limited liability company organized pursuant to the Nebraska Uniform Limited Liability Company Act shall include in their Nebraska taxable income, to the extent includable in federal gross income, their proportionate share of such corporation's or limited liability company's federal income. A resident of Nebraska shall include in Nebraska taxable income fair compensation for services rendered to such corporation or limited liability company. Compensation actually paid shall be presumed to be fair unless it is apparent to the Tax Commissioner that such compensation is materially different from fair value for the services rendered or has been manipulated for tax avoidance purposes.	Revenue		Committee 01/12/2026 Referred to Revenue Committee Kauth FA491 filed
LB853	(Dungan) Provide an income tax adjustment related to certain federal tax deductions Increases the business taxable income by the 100% bonus depreciation on certain manufacturing structures (nonresidential structures) between January 2025 and January 2028. Limits 100% depreciation deductions to machinery and equipment used for business purposes.	Revenue		Committee 01/12/2026 Referred to Revenue Committee Kauth FA493 filed
LB857	(Dungan) Change federal references related to taxation under the Nebraska Revenue Act of 1967 Changes Nebraska to a static conformity state regarding federal tax law changes.	Revenue		Committee 01/12/2026 Referred to Revenue Committee Kauth FA497 filed
LB865	(Prokop) Provide for exemption from sales tax for purchases of child care supplies, clothing, footwear, and school supplies for a prescribed period Sales tax holiday for clothing, footwear, childcare items, and school supplies costing less than \$100 if sold between 12:01 a.m. on the last Friday of July and 11:59 p.m. on the Sunday of the same weekend.	Revenue	01/22/2026	Committee 01/12/2026 Cavanaugh, J. name added Notice of hearing for January 22, 2026
LB867	(Health and Human Services) Change and eliminate provisions relating to programs and services administered by the Department of Health and Human Services Removes designation as just cause for failure to use assets or income for spousal medical support if assets are in accordance with 68-922 which allows spouses to account for other spouse's allowable income. Strikes ability for an individual to establish or fund an individual account in a pooled special needs trust without an age limit or transfer penalty. Strikes \$10,000 limitation on staff training grants for child care programs and allows use of available federal funds to exceed state appropriations. Strikes minimum staffing levels for child support customer service. Amends bridge to independence to include individuals who, upon attaining the age of eligibility, was in an out-of-home placement or had been discharged to independent living or (ii) with respect to whom a kinship guardianship assistance agreement or an adoption assistance agreement was in effect pursuant to 42 U.S.C. 673, if the young adult had attained sixteen years of age before the agreement became effective, or with respect to whom a state-funded guardianship assistance agreement or a state-funded adoption assistance agreement was in effect if the young adult had attained sixteen years of age before the agreement became effective. Specifies that age of majority is 19 or the age of majority under relevant tribal law.	Health and Human Services	01/23/2026	Committee 01/12/2026 Notice of hearing for January 23, 2026 Referred to Health and Human Services Committee

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	<p>Removes requirement that assistance payments for aged, blind, or disabled be made by state warrant directly to each recipient. Also strikes requirement that DHHS disregard earned income to the extent such income was disregarded on 1/1/1972, as provided in 42 USC 1396a(f).</p> <p>Strikes requirement that DHHS exclude spousal income under 68-922 in determining family income and eligibility for support of an individual's disabled spouse.</p> <p>Strikes eligibility for state CSF (nutritious food program) for women, infants, and children.</p> <p>Wholesale drug distributor license fees can be used for expense related to the prescription drug monitoring system.</p> <p>Removes requirement that the division of children and family services service areas be coterminous with the district court judicial districts.</p> <p>Outright Repeals: 68-921 thru 68-925 – Spouse asset entitlement; 68-1008 – DHHS investigation for applications under aged, blind & disabled; 71-1795 & 71-1795.02 – Original Nurse Licensure Compact now in (71-1795.01); 71-2201 thru 71-2205 and 71-2207 thru 71-2208 Maternal and Child Health and Public Health Work Fund</p>			
LB868	<p>(DeKay) Provide an inheritance tax exemption relating to victims of homicide and change provisions relating to when certain inheritance taxes are due</p> <p>Exempts decedents of victims of homicide from inheritance tax</p>	Revenue	01/21/2026	Committee 01/12/2026
				Notice of hearing for January 21, 2026 Referred to Revenue Committee
LB871	<p>(Conrad) Increase and provide for inflation adjustments for amounts exempt from judicial enforcement and the homestead and exempt property allowances</p> <p>Increases protected balances in medical savings or HSA from \$25,000 to \$40,800. Requires Dept of Revenue to adjust limits every 5 years based on CPI. Disposable earnings for garnishment purposes increased from 30x weekly federal minimum wage to 30x weekly NE minimum wage. Homestead exemption of property value for disabled veterans increased from \$2,000 to \$64,830, and requires update every 5 years. Homestead exemption for surviving spouse increased from \$20,000 to \$29,142 (after 1/1/27) same 5 year adjustment. Surviving spouse protection for personal property increased from \$12,500 to \$18,214 (after 1/1/27) same 5 year adjustment. Homestead value protected from judgment liens increased from \$120,000 to \$228,148 (with 5 year adjustment). Life insurance proceeds protected increased from \$100,000 to \$129,803 (with 5 year adjustment)</p>	Judiciary	02/04/2026	Committee 01/12/2026
				Notice of hearing for February 04, 2026 Referred to Judiciary Committee
LB872	<p>(Conrad) Eliminate an income reduction for extraordinary dividends and certain capital gains for income tax purposes</p> <p>Eliminates income tax reduction for extraordinary dividends and certain capital gains via 77-2715.08 and 77-2715.09</p>	Revenue		Committee 01/12/2026
				Referred to Revenue Committee Kauth FA512 filed
LB882	<p>(Andersen) Change provisions relating to homestead exemptions for certain veterans and surviving spouses</p> <p>Removed reapplication requirement if totally disabled</p>	Revenue	01/29/2026	Committee 01/12/2026
				Notice of hearing for January 29, 2026 Referred to Revenue Committee
LB901	<p>(Revenue) Change the sales and use tax rate and provisions relating to fund distributions</p> <p>Sales Tax Shell Bill</p>	Revenue		Committee 01/12/2026
				Referred to Revenue Committee Kauth FA541 filed
LB921	<p>(Ibach) Adopt the Nebraska Worker Adjustment and Retraining Notification Act and change certain employer duties under the Non-English-Speaking Workers Protection Act</p> <p>Requires employers (with more than 25 full time employees) to notify the Dept. of Labor at least 60 days before a mass layoff event occurs that affects 25 or more employees.</p>	Business and Labor	01/26/2026	Committee 01/13/2026
				Notice of hearing for January 26, 2026 Referred to Business and Labor Committee

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LB930	<p>(Cavanaugh, J.) Provide an income tax deduction to retired firefighters and law enforcement officers for annual retirement benefits</p> <p>Provides an income tax deduction for annual retirement benefits of retired police and firefighters who served at least 20 years and are at least 60, up to a maximum of \$100,000 annually.</p>	Revenue		Committee 01/13/2026
LB931	<p>(Cavanaugh, J.) Provide an income tax credit related to premium payments for a qualified health plan</p> <p>Provides tax credit to cover the difference between the expired enhanced premium assistance credit and the existing premium assistance credit under the ACA</p>	Revenue		Referred to Revenue Committee Conrad name added
LB932	<p>(Cavanaugh, J.) Provide an income tax adjustment for tip income and income received from overtime compensation</p> <p>Mirrors federal deductions for tip and overtime pay.</p>	Revenue		Committee 01/13/2026
LB954	<p>(von Gillern) Provide for the recalculation of certain base-year employees under the Nebraska Advantage Act</p> <p>If a taxpayer who has met the required levels of employment and investment contained in an agreement for a tier 6 project sells a portion of the business operations that were subject to such agreement and the business operations that were sold continue to operate under an entity that is not part of the same unitary group as the taxpayer, the Department of Revenue shall recalculate the taxpayer's base-year employees by subtracting the number of equivalent employees employed at the business operations that were sold from the number of base-year employees calculated for the taxpayer on the last Form 312N filed prior to the date of sale. Doesn't apply if the business ceases all operations within 24 months after the date of sale, or if the primary business purpose of the sale was to close the location.</p>	Revenue	01/30/2026	Referred to Revenue Committee Conrad name added
LB961	<p>(McKinney) Adopt the Collateral Sanction Relief Act</p> <p>An individual who is subject to a collateral sanction as a result of a conviction may file a petition for a certificate of qualification for employment. Upon receipt of a complete petition, the court shall: determine whether the petitioner has been convicted of an offense by any other court in this state; notify any court that such court may submit comments regarding the petition; notify the county attorney; and notify any known victims of the offense or offenses underlying the petition. There is a rebuttable presumption that the court should grant the petition if the conviction does not involve any Class I, IA, IB, IC, ID, or II felony; and the petitioner has not been convicted of an offense or charged with an offense that had been set aside or would be set aside within a year, or 5 years has passed for felony convictions, three years for misdemeanors. Court can only deny if it finds by clear and convincing evidence that petitioner has not been rehabilitated and granting the petition would pose an unreasonable risk to the safety of the public or any individual, or if it is a subsequent petition with conditions that have not been met. Subsequent petitions are those filed after a denial. When denied, the court may place conditions on petitioner regarding the filing of a subsequent petition for the same conviction. If petition is granted the petitioner is granted a certificate of qualification for employment. Then decision goes back to licensing board.</p>	Judiciary	01/23/2026	Committee 01/14/2026
LB974	<p>(Conrad) Provide for an excise tax on individual incomes and create the Tax Equity Cash Fund</p> <p>Excise tax for single filers for each dollar over \$1 million of 9.5% less the applicable individual income tax rate. Excise tax for joint filers for each dollar over \$2 million of 9.5% less the applicable individual income tax rate. Revenue to Tax Equity Cash fund to be used for General Fund; Education Future Fund; or Property Tax Credit Cash Fund</p>	Revenue		Referred to Revenue Committee Kauth FA630 filed

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LB990	(Dover) Rename the School District Property Tax Relief Act as the Live Here Thrive Here Act and the School District Property Tax Relief Credit Fund as the Live Here Thrive Here Credit Fund and change the distribution of property tax credits under the act As of 2027 school district property tax credits shall only be granted to NE residents.	Revenue		Committee 01/15/2026 Referred to Revenue Committee Storer name added
LB998	(Andersen) Change provisions relating to the state income tax deduction for members of the Nebraska National Guard For taxable years beginning or deemed to begin on or after 1/1/27, an individual who is a member of the Nebraska National Guard may exclude 100% of the income received from any of the following sources to the extent such income is included in the individual's federal adjusted gross income: Serving in a 10 U.S.C. or 32 U.S.C. military duty status while a member of the Nebraska National Guard; Employment as a 32 U.S.C. federal dual-status technician with the Nebraska National Guard; or Serving in a state active duty status.	Revenue		Committee 01/15/2026 Referred to Revenue Committee Kauth FA654 filed
LB1008	(Brandt) Change provisions relating to the amount of relief granted under the School District Property Tax Relief Act For tax year 2030, the minimum amount of relief granted under the act shall be the minimum amount from the prior tax year plus a percentage increase equal to the percentage increase, if any, in the total assessed value of all real property in the state from the prior year to the current year, as determined by the Department of Revenue, plus an additional \$75 million dollars. For tax year 2031 and each tax year thereafter, the minimum amount of relief granted under the act shall be the minimum amount of relief from the prior tax year plus a percentage increase equal to the percentage increase, if any, in the total assessed value of all real property in the state from the prior year to the current year, as determined by the Department of Revenue.	Revenue		Committee 01/15/2026 Referred to Revenue Committee Kauth FA664 filed
LB1015	(Ibach) Redefine a term and change provisions relating to the combined tax and the state unemployment insurance tax rate under the Employment Security Law and change provisions relating to the Business Innovation Act State unemployment insurance tax would also be deposited in the Business Innovation Cash Fund. On or before December 31 of each calendar year, the commissioner shall designate the percentage and proportion of the state unemployment insurance tax rate that shall be remitted to the Workforce Development Program Cash Fund for the support of workforce development programs and to the Business Innovation Cash Fund for the support of workforce innovation programs. The department shall execute a memorandum of understanding with DED before September 30 of each calendar year to ensure the commissioner receives sufficient information regarding the current status of programs administered under the Business Innovation Act, including any data necessary for the commissioner to make an informed determination.	Business and Labor	01/26/2026	Committee 01/15/2026 Notice of hearing for January 26, 2026 Referred to Business and Labor Committee
LB1063	(Bostar) Change provisions relating to applicants and licensees under the Nebraska Money Transmitters Act and prohibit money transmission by foreign adversary persons	Banking, Commerce and Insurance	02/03/2026	Committee 01/16/2026 Notice of hearing for February 03, 2026 Referred to Banking, Commerce and Insurance Committee
LB1109	(von Gillern) Eliminate certain sales and use tax exemptions and a renewable energy tax credit and change provisions relating to the Nebraska Advantage Research and Development Act and the ImagINE Nebraska Act	Revenue		Committee 01/21/2026 Referred to Revenue Committee Kauth FA768 filed

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LB110	(von Gillern) Change provisions related to the distribution of certain tax revenue, confidentiality of shared information, contracts between the Tax Commissioner and collection agencies, and the collection and enforcement of delinquent income tax claims and provide for fees	Revenue		Committee 01/21/2026 Referred to Revenue Committee Kauth FA769 filed
LB1126	(Moser) Adopt the Infrastructure Development Investment Program Act and change provisions relating to the construction and repair of roads, the Transportation Innovation Act, the Motor Vehicle Safety Responsibility Act, and the Nebraska Rules of the Road	Transportation and Telecommunications		Committee 01/22/2026 Referred to Transportation and Telecommunications Committee Kauth FA786 filed
LB1131	(Bostar) Adopt the Domestic Violence and Human Trafficking Service Providers Tax Credit Act and eliminate personal property tax and sales and use tax exemptions relating to data centers	Revenue		Committee 01/22/2026 Referred to Revenue Committee Kauth FA791 filed
LB1160	(Hallstrom) Change provisions relating to civil procedure, decedents' estates, trusts, and inheritance taxes	Judiciary		Committee 01/22/2026 Referred to Judiciary Committee Kauth FA820 filed
LB1174	(Kauth) Change provisions related to reports of condition under the Nebraska Money Transmitters Act and provide for a remittance transfer tax	Banking, Commerce and Insurance		Committee 01/23/2026 Referred to Banking, Commerce and Insurance Committee Kauth FA834 filed
LB1189	(Conrad) Create a pilot program to raise awareness of the earned income tax credit	Revenue		Committee 01/23/2026 Referred to Revenue Committee Kauth FA849 filed
LB1191	(Hallstrom) Change provisions relating to certain employment and investment requirements under the Nebraska Advantage Act	Revenue		Committee 01/23/2026 Referred to Revenue Committee Kauth FA851 filed

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LB1244	(Murman) Eliminate certain sales and use tax exemptions, impose sales and use tax on certain services, and change provisions relating to the Nebraska Job Creation and Mainstreet Revitalization Act	Revenue		Committee 01/23/2026
				Referred to Revenue Committee Kauth FA904 filed
LB1257	(Hansen) Eliminate certain sales tax exemptions, impose sales and use taxes on certain services, change school district levy limitations, eliminate the School District Property Tax Relief Act, change provisions of the School District Property Tax Limitation Act, and provide additional foundation aid under the Tax Equity and Educational Opportunities Support Act	Revenue		Committee 01/23/2026
				Referred to Revenue Committee Kauth FA917 filed
LR292CA	(Andersen) Constitutional amendment to provide a new method of valuing real property for property tax purposes, provide a limit on property tax increases, provide certain exceptions, provide requirements for declared emergencies, provide for emergency bond levies, and eliminate conflicting constitutional provisions	Revenue		Committee 01/09/2026
				Referred to Revenue Committee Andersen priority resolution