

Radcliffe Gilbertson & Brady
NE Society of Certified Public Accountants
Weekly Report for Bills of Interest on 01/26/2026
The full text of all bills and other information is available by clicking on the bill number on the chart or online at
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Document	Description	Position	Committee	Hearing Date	Status
LB8	(Dungan) Change provisions relating to the tax credits under the Sustainable Aviation Fuel Tax Credit Act Sustainable Aviation Fuel Tax Credit: eliminates nonrefundable credit and makes it refundable		Revenue	01/22/2025	Committee 01/13/2025 Title printed. Carryover bill Notice of hearing for January 22, 2025
LB28	(Conrad) Provide for an income tax adjustment for tip income Provides for a federal gross income tax adjustment for all tip income		Revenue	03/14/2025	Committee 01/13/2025 Title printed. Carryover bill Notice of hearing for March 14, 2025
LB29	(Conrad) Create a review process for agency rules and regulations (Amended into LB660 via AM1008) Beginning 1/1/26, Requires every agency to conduct a review of all existing and pending rules and regulations, and review every three years thereafter. Agencies must submit electronically a detailed report of findings along with any supporting documentation to the Clerk of the Legislature on or before 6/30 in the year the review is conducted. The report shall indicate whether: (a) The rule or regulation is essential to the health, safety, or welfare of the public; (b) The costs of the rule or regulation outweigh the benefits; (c) The agency has a process in place to measure the effectiveness of the rule or regulation; (d) A less restrictive alternative has been considered; and (e) The rule or regulation was promulgated as the result of a (i) state statutory requirement, (ii) federal mandate, or (iii) court decision. Committees review reports and file report with Clerk by 12/15 including recommended legislation to clarify rules. Agency rulemaking and regulation making authorized by the APA shall be suspended during the pendency of review process with the exception of any proposed rule or regulation that: (a) Affects the health, safety, or welfare of the public; (b) Is time sensitive; or (c) Is subject to state or federal statutory deadlines.		Government, Military and Veterans Affairs	02/12/2025	Committee 01/13/2025 Title printed. Carryover bill Notice of hearing for February 12, 2025
LB30	(Conrad) Provide for an income tax adjustment for income received from overtime compensation Provides for a federal gross income tax adjustment for all overtime pay		Revenue	03/14/2025	Committee 01/13/2025 Title printed. Carryover bill Notice of hearing for March 14, 2025
LB40	(Jacobson) Change provisions relating to the Nebraska Uniform Limited Liability Company Act Shell Bill for LLCs		Banking, Commerce and Insurance	03/04/2025	Committee 01/13/2025 Title printed. Carryover bill Notice of hearing for March 04, 2025
LB81	(Hardin) Define a term and change tax credit provisions under the Nebraska Property Tax Incentive Act Missing Year Property Tax Fix: Allowable growth percentage means 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. For taxable years beginning or deemed to begin during calendar year 2024, the department shall set the credit percentage so that the total amount of credits for such taxable years shall be the maximum amount of credits allowed in the prior year increased by the allowable growth percentage.	Support	Revenue	02/26/2025	Committee 01/13/2025 Title printed. Carryover bill Notice of hearing for February 26, 2025
LB115	(Ballard) Increase the income tax credit and change the qualification criteria under the Volunteer Emergency Responders Incentive Act Increases income tax credit for volunteer first responders from \$250 to \$1000		Revenue	01/24/2025	Committee 01/14/2025 Title printed. Carryover bill Brandt name added

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LB131	(Sorrentino) Include elementary and secondary schools in the Nebraska educational savings plan trust and change tax benefits (Amended into LB647 via AM1203) Expands college saving plan to "education." \$10k per beneficiary per taxable year for elementary and secondary schools. Amended into LB647 via AM994	Revenue		02/27/2025	Committee 01/15/2025 Title printed. Carryover bill Notice of hearing for February 27, 2025
LB151	(Cavanaugh, J.) Adopt the First-Time Homebuyers Savings Account Act and provide income tax adjustments First-Time Homebuyers Savings Account Act. No limit on deposits. Allows tax income tax deduction as follows: For married taxpayers who file a joint return and maintain a joint first-time homebuyer savings account, \$4000 (B) For any other account holder \$2000; and any income from interest received from the account holder's accounts to the extent such income is included in federal adjusted gross income. For each taxable year beginning on or after 1/1/27, the dollar amounts set forth in subdivisions shall be adjusted by the percentage change in the CPI for All Urban Consumers from the twelve months ending on 8/31/25, to the twelve months ending on August 31 of the year preceding the applicable calendar year. The income eligibility amounts shall be adjusted for cumulative inflation since 2026. If any amount is not a multiple of \$100, the amount shall be rounded to the next lower multiple of \$100. The income tax adjustment shall not exceed the following aggregate lifetime limit: For married taxpayers who file a joint return and maintain a joint account, \$40,000. For any other account holder, \$20,000. If used for other purposes, amounts added back in for taxation. Have to use/withdraw after 10 years.	Revenue		03/13/2025	Committee 01/15/2025 Title printed. Carryover bill Notice of hearing for March 13, 2025
LB152	(Cavanaugh, J.) Create a homestead exemption Starting 1/1/26, owner occupied homestead exemption of the first \$100,000 of the actual value of the homestead	Support	Revenue	03/12/2025	Committee 01/15/2025 Title printed. Carryover bill Notice of hearing for March 12, 2025
LB169	(Brandt) Eliminate certain sales and use tax exemptions and impose sales and use tax on certain services Institutes sales tax on: telefloral deliveries; film rentals; fine art purchases by a museum; membership or admission to or purchase by zoo or aquarium; cleaning and repair of clothing; personal care services (not including haircuts); pet-related services; taxi, limousine, and other transportation services; conference bridging services; animal specialty services and veterinary services unless livestock; chartered flights; hair removal services; interior design and decorating services; lobbying services; marketing and telemarketing services; massage services; nail care services; personal instruction services for dance, golf, or tennis; sightseeing services by ground vehicles; skin care services; swimming pool cleaning and maintenance services; tattoo and body modification services; travel agency services; weight loss services; mechanical amusement devices; videotape and film rentals; satellite programming and service; historic automobile museums		Revenue	03/13/2025	General 04/11/2025 Title printed. Carryover bill Revenue AM965 filed
LB170	(Brandt) Eliminate the sales tax exemptions for candy and soft drinks Sales tax on soft drinks & candy: Candy means a preparation of sugar, honey, or other natural or artificial sweeteners in combination with chocolate, fruits, nuts, or other ingredients or flavorings in the form of bars, drops, or pieces. Candy does not include any preparation that contains flour or that requires refrigeration; Soft drinks means nonalcoholic beverages that contain natural or artificial sweeteners. Soft drinks does not include beverages that contain milk or milk products, soy, rice, or similar milk substitutes or that contain greater than fifty percent of vegetable or fruit juice by volume.		Revenue	03/13/2025	General 04/08/2025 Title printed. Carryover bill Cavanaugh, J. AM1511 to AM1318 filed
LB171	(Brandt) Change provisions relating to individual and corporate income tax rates Locks income tax reduction at 4.99%	Oppose	Revenue	03/13/2025	Committee 01/15/2025 Title printed. Carryover bill Notice of hearing for March 13, 2025

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LB189	(Cavanaugh, M.) Adopt the Paid Family and Medical Leave Insurance Act Creates Paid Family Leave Insurance Program		Business and Labor	03/17/2025	Committee 01/15/2025 Title printed. Carryover bill Notice of hearing for March 17, 2025
LB200	(Sorrentino) Provide for exemptions under the Personal Property Tax Relief Act Eliminates sunset	Support	Revenue	01/23/2025	Committee 01/16/2025 Title printed. Carryover bill Notice of hearing for January 23, 2025
LB280	(von Gillern) Require audits of authorized gaming operators and provide powers and duties for the Auditor of Public Accounts Each authorized gaming operator shall cause an audit to be performed, at its own expense, of the annual financial statements, including a report on the internal control system, covering all financial transactions and affairs of the authorized gaming operator in Nebraska for the preceding fiscal year. The annual audit shall be performed by an independent certified public accountant who is, or whose firm is, authorized to practice accountancy in the State of Nebraska. The audit shall be completed, and the annual audit report shall be submitted electronically to both the Auditor of Public Accounts and the gaming commission within six months after the close of the fiscal year being audited unless an extension is granted in writing by the Auditor of Public Accounts. The Auditor of Public Accounts shall review the annual audit report for errors in mathematics, improper accounting, or other deficiencies, especially any affecting the proper calculation of either the gross gaming revenue generated by the authorized gaming operator or the annual gaming tax imposed thereon. The Auditor of Public Accounts shall report the results of the review electronically to the Governor, the Legislature, and the gaming commission. The expenses of the review by the Auditor of Public Accounts shall be paid from the Racing and Gaming Commission's Racetrack Gaming Fund. The Auditor of Public Accounts may examine or cause to be examined at his or her discretion the books, records, funds, and accounts of an authorized gaming operator pertaining to the annual gaming tax imposed on the gross gaming revenue generated by such authorized gaming operator pursuant to section 9-1203. Such examination shall include, but not be limited to, an assessment of whether the annual gaming tax is being calculated, collected, and credited to the Property Tax Credit Cash Fund as required by law. The examination shall be done in accordance with generally accepted government auditing standards for financial audits and attestation engagements set forth in Government Auditing Standards published by the Comptroller General of the United States, Government Accountability Office. The Auditor of Public Accounts shall submit a report of such examination to the Governor, the Legislature, and the gaming commission. The expenses of the examination shall be paid from the Racing and Gaming Commission's Racetrack Gaming Fund.	Oppose	General Affairs	02/10/2025	Committee 01/17/2025 Title printed. Carryover bill Notice of hearing for February 10, 2025
LB305	(Ibach) Adopt the Preceptorship Tax Credit Act		Revenue	01/30/2025	General 03/11/2025 Title printed. Carryover bill Placed on General File
LB314	(Sorrentino) Change provisions of the Sports Arena Facility Financing Assistance Act		Revenue	01/31/2025	General 04/25/2025

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	Arena board may issue a "temporary approval" if a building permit was not yet issued but the political subdivision or the nonprofit corporation has adopted a resolution authorizing either of them to pursue financing or bonds to acquire, construct, improve, or equip an eligible sports arena facility. If the building permit for the eligible sports arena facility is issued within 24 months of the temporary approval, the approval by the board becomes permanent. If the building permit is not issued within the 24 month period, then the temporary approval will become void. Defines "lease" as "any contractual lease agreement between the coapplicants for the use of an eligible sports arena facility at fair market rental value for a term not to exceed 20 years." Applicants may use state assistance funds to lease a privately owned sports complex for governmental use of the political subdivision at fair market rental value for a maximum of 20 years.				Title printed. Carryover bill Placed on General File
LB315	(Sorrentino) Provide a sunset date for required biennial reports of and occupation taxes on domestic and foreign corporations Would repeal Nebraska's biennial occupation tax on domestic and foreign corporations.		Banking, Commerce and Insurance	02/04/2025	Committee 01/21/2025
LB402	(von Gillern) Include collections relating to overpayment of unemployment benefits under the Employment Security Law as collectible under the Gambling Winnings Setoff for Outstanding Debt Act and change the statute of limitations for recovery of unemployment overpayment debt Amended into LB415 via AM545) Establish and maintain a procedure to set off against an obligor's casino winnings, parimutuel winnings, sports wagering winnings, or cash device winnings any debt that is assigned to the DOL for unemployment benefits the obligor was not entitled.		Business and Labor	02/10/2025	Committee 01/22/2025
LB424	(Andersen) Limit increases in property tax bills Allowable growth percentage for property tax bill capped at the lesser of the inflation rate or 3%		Revenue	02/27/2025	Committee 01/22/2025 Title printed. Carryover bill Notice of hearing for February 27, 2025
LB425	(Andersen) Change provisions relating to homestead exemptions for certain disabled veterans and surviving spouses Creates new category of veterans eligible for a partial homestead exemption that would match their service-connected disability of at least 80% but less than 100% as determined by the United States Department of Veterans Affairs.		Revenue	01/29/2025	Committee 01/22/2025 Title printed. Carryover bill Dungan name added
LB439	(Spivey) Adopt the Property Tax Circuit Breaker Act Provides for a refundable income tax credit if the total amount of property taxes or rent paid by the qualifying taxpayer on his or her principal residence during the taxable year exceeds threshold amount equal to 5% of federal AGI. Threshold amount is subtracted from total rent or property taxes paid and then multiplied by 50%. The amount of property taxes paid on the qualifying taxpayer's principal residence shall not exceed the amount of property taxes paid on a residence with a taxable value equal to 200% of the average assessed value of single-family residential property in the qualifying taxpayer's county of residence. Any credit shall not exceed \$4000, except that for senior taxpayers (over 65), the credit granted shall not exceed \$5000.		Revenue	02/28/2025	Committee 01/23/2025 Title printed. Carryover bill Conrad name added
LB468	(Clements) Change provisions relating to inheritance taxes, change certain fee and tax provisions, and eliminate a sales tax exemption relating to data centers		Revenue	02/05/2025	Select 05/06/2025

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	<p>As of July 2025, reduces inheritance tax to 1% of the value in excess of \$100,000. Replaces those funds with the following: \$5 million from the Securities Act Cash Fund to the counties proportionately in the proportion that the population of each county bears to the entire state, as shown by the last federal decennial census. Increase in marriage license fees from \$25-\$40, and \$9 to \$15 for certified copies. County Sheriff's auto inspections raised from \$10 to \$20; Counties would retain 2% of motor vehicle tax proceeds (increased from 1%); would increase</p> <p>Doc Stamp tax from \$2.25 to \$2.75 of which Register of Deeds keep \$1.35 (was 50 cents), reduces amount to Affordable Housing Trust fund from 95 cents to 90 cents; eliminates 25 cents to Site and Building Development Fund; cuts funds to Behavioral Health Services Fund from 30 cents to 25 cents.</p> <p>10% of Insurance premium tax, paid to the counties proportionately in the proportion that the population of each county bears to the entire state; Distress warrants increased from \$2 to \$20. County Treasurer would charge \$20 (was \$5) to defray cost of real property tax sale notices. Increase nameplate capacity tax from \$3518 per megawatt to \$6560 per megawatt. Makes various changes to ImagINE program including the elimination of benefits to data centers..</p>				Title printed. Carryover bill Bostar AM1437 to AM1430 filed
LB484	<p>(Quick) Redefine agricultural land and horticultural land for property tax assessment</p> <p>Would allow land used for commercial purposes that are not agricultural or horticultural purposes, such as land used for a solar farm or wind farm to be considered Ag land</p>	Revenue		03/20/2025	Committee 01/23/2025
LB509	<p>(Sorrentino) Adopt the Opportunity Scholarships Act and provide for income tax credits</p> <p>Would allow individual and corporate taxpayers to qualify for a non-refundable tax credit equal to the amount the taxpayer contributed to a scholarship-granting organization. No taxpayer may receive tax credits in an amount exceeding 50% of their state income tax liability. Each nonprofit, scholarship-granting organization certified by the Nebraska Department of Revenue shall provide education scholarships to assist eligible students to attend a qualified, nonprofit, private elementary or secondary school. Creates a tiered system of priority consisting of four tiers for consideration in disbursement of scholarships with tier 1 receiving top priority. The credits are available for tax years beginning or deemed to begin on or after January 1, 2025, and are initially capped annually at \$25 million dollars. Credits are awarded in the order in which they are received.</p>	Revenue		02/06/2025	Committee 01/23/2025
LB532	<p>(Kauth) Require employers to use E-Verify, prohibit knowingly hiring an unauthorized alien, and provide for discipline against employers' licenses</p> <p>Amended to include LB397 and LB544 via AM692</p> <p>Requires employers to use E-verify. If a employer fails to use E-Verify, civil penalties of fines and suspensions of business licenses will be issued. Similar penalties added for knowingly hiring unauthorized aliens.</p>	Business and Labor		03/03/2025	General 03/19/2025
LB582	<p>(Spivey) Change provisions under the Mechanical Amusement Device Tax Act relating to the amount of tax imposed on cash devices and how such collected taxes are remitted and change the revenue submitted to the Nebraska Tourism Commission Promotional Cash Fund</p> <p>15% tax on the net operating revenue for each cash device. Divided as follows: 5% to Charitable Gaming Operations Fund; 2.5% to Compulsive Gamblers Assistance; 20% to GF; 47.5% to Education Future Fund; 17.5% to Property Tax Credit Cash Fund. Strikes funding to Tourism Commission Promotional Cash Fund.</p> <p>Remaining 7.5% to county if device is located in an unincorporated area; If located within the limits of a city or village in such county, half of the money goes to the city or village.</p>	Revenue		03/12/2025	Committee 01/24/2025

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LB642	(Bostar) Adopt the Artificial Intelligence Consumer Protection Act High-risk artificial intelligence system developers shall use reasonable care to protect consumers from any known risks of algorithmic discrimination arising from the intended and contracted uses of the system. On or after that date, developers shall make available to the deployer or other developers certain documentation, information, and risks. Exemptions are provided for trade secrets, information protected from disclosure by state or federal law, and information that would create a security risk to the developer.		Judiciary	02/06/2025	Committee 01/24/2025 Title printed. Carryover bill Notice of hearing for February 06, 2025
LB648	(Revenue) Change the sales and use tax rate Shell Bill		Revenue	03/26/2025	Committee 01/24/2025 Title printed. Carryover bill Notice of hearing for March 26, 2025
LB699	(Strommen) Change provisions relating to certain sales and use tax incentives under the ImagiNE Nebraska Act To the extent a contractor purchasing materials pursuant to subdivisions (2)(a)(iii), (iv), and (v) of this section has made an election to be taxed as a consumer of building materials under subdivision (2) or (3) of section 77-2701.10 and has already paid sales tax or remitted use tax on such property, then such contractor shall certify the amount paid to the taxpayer, and the taxpayer shall be entitled to a refund of such taxes as if such taxes were incurred by the taxpayer. To the extent a contractor purchasing materials pursuant to subdivisions (2)(a)(iii), (iv), and (v) of this section has made an election to be taxed as the consumer of building materials under subdivision (2) or (3) of section 77-2701.10 and has not paid sales tax or remitted use tax, then such contractor's purchases shall be exempt from such taxes as if such purchases were made by the taxpayer.		Revenue	03/05/2025	Committee 01/24/2025 Title printed. Carryover bill Notice of hearing for March 05, 2025
LB710	(Bostar) Increase the earned income tax credit		Revenue	02/19/2025	Committee 01/24/2025 Title printed. Carryover bill Conrad name added
LB718	(Jacobson) Change provisions relating to examination, permit issuance, and disciplinary actions regarding certified public accountants 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. 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 under the supervision of an active CPA and done through employment in public practice, government, industry, or academia. 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.		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

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	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 Shell Bill	Revenue			Committee 01/09/2026 Referred to Revenue Committee Kauth FA431 filed
LB803	(Revenue) Change provisions relating to the listing of taxable tangible personal property Shell Bill	Revenue			Committee 01/09/2026 Referred to Revenue Committee Kauth FA432 filed
LB814	(Brandt) Change provisions relating to the valuation of agricultural land and horticultural land Drops Ag land value for taxation from 75% to 50%.	Revenue		01/28/2026	Committee 01/09/2026 Hardin name added Notice of hearing for January 28, 2026
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 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. 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.	Agriculture		02/03/2026 Committee 01/20/2026 Notice of hearing for February 03, 2026 Rerferred to Agriculture Committee	
	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.				
LB826	(DeKay) Change provisions relating to late applications for homestead exemptions 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.	Revenue			Committee 01/09/2026 Conrad name added Referred to Revenue Committee
LB829	(Lonowski) Change provisions relating to audit examinations by the Auditor of Public Accounts		Government, Military and Veterans Affairs	01/29/2026	Committee 01/09/2026

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	Deletes obsolete language from Auditor statute. Removes reference to 2018 auditing standards				Notice of hearing for January 29, 2026 Referred to Government, Military and Veterans Affairs Committee
LB835	(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 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. 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 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.		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	(Dungan) Change provisions relating to individual income tax deductions SALT tax deductions after 2029 not exceeding the applicable limitation under 164(b)(7) of the IRC as existed 1/1/26	Revenue			Committee 01/12/2026 Referred to Revenue Committee Kauth FA486 filed
LB848	(Cavanaugh, J.) Provide for exemption from sales tax for purchases of clothing, personal computers, and school supplies for a prescribed period Sales Tax holiday for back to school items from first Friday in August through following Sunday.	Revenue		01/22/2026	Committee 01/12/2026 Prokop name added Notice of hearing for January 22, 2026
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	Revenue			Committee 01/12/2026

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	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.				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
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	Referred to Revenue Committee Kauth FA497 filed
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. 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). Strikes requirement that DHHS exclude spousal income under 68-922 in determining family income and eligibility for support of an individual's disabled spouse. Strikes eligibility for state CSF (nutritious food program) for women, infants, and children. Wholesale drug distributor license fees can be used for expense related to the prescription drug monitoring system. Removes requirement that the division of children and family services service areas be coterminous with the district court judicial districts. 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	Health and Human Services		01/23/2026	Cavanaugh, J. name added Notice of hearing for January 22, 2026
LB868	(DeKay) Provide an inheritance tax exemption relating to victims of homicide and change provisions relating to when certain inheritance taxes are due	Revenue		01/21/2026	Committee 01/12/2026

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	Exempts decedents of victims of homicide from inheritance tax				Hardin name added Notice of hearing for January 21, 2026
LB871	(Conrad) Increase and provide for inflation adjustments for amounts exempt from judicial enforcement and the homestead and exempt property allowances		Judiciary	02/04/2026	Committee 01/12/2026
	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 vets 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)				Notice of hearing for February 04, 2026 Referred to Judiciary Committee
LB872	(Conrad) Eliminate an income reduction for extraordinary dividends and certain capital gains for income tax purposes		Revenue		Committee 01/12/2026
	Eliminates income tax reduction for extraordinary dividends and certain capital gains via 77-2715.08 and 77-2715.09				Referred to Revenue Committee Kauth FA512 filed
LB882	(Andersen) Change provisions relating to homestead exemptions for certain veterans and surviving spouses		Revenue	01/29/2026	Committee 01/12/2026
	Removed reapplication requirement if totally disabled				Conrad name added Notice of hearing for January 29, 2026
LB901	(Revenue) Change the sales and use tax rate and provisions relating to fund distributions Sales Tax Shell Bill		Revenue		Committee 01/12/2026
					Referred to Revenue Committee Kauth FA541 filed
LB921	(Ibach) Adopt the Nebraska Worker Adjustment and Retraining Notification Act and change certain employer duties under the Non-English-Speaking Workers Protection Act		Business and Labor	01/26/2026	Committee 01/13/2026
	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.				Notice of hearing for January 26, 2026 Referred to Business and Labor Committee
LB930	(Cavanaugh, J.) Provide an income tax deduction to retired firefighters and law enforcement officers for annual retirement benefits		Revenue		Committee 01/13/2026
	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.				Referred to Revenue Committee Conrad name added
LB931	(Cavanaugh, J.) Provide an income tax credit related to premium payments for a qualified health plan		Revenue		Committee 01/13/2026
	Provides tax credit to cover the difference between the expired enhanced premium assistance credit and the existing premium assistance credit under the ACA				Referred to Revenue Committee Conrad name added

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LB932	(Cavanaugh, J.) Provide an income tax adjustment for tip income and income received from overtime compensation. Mirrors federal deductions for tip and overtime pay.		Revenue		Committee 01/13/2026 Referred to Revenue Committee Conrad name added
LB954	(von Gillern) Provide for the recalculation of certain base-year employees under the Nebraska Advantage Act 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.		Revenue	01/30/2026	Committee 01/14/2026 Notice of hearing for January 30, 2026 Referred to Revenue Committee
LB961	(McKinney) Adopt the Collateral Sanction Relief Act 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.		Judiciary	01/23/2026	Committee 01/14/2026 Notice of hearing for January 23, 2026 Referred to Judiciary Committee
LB974	(Conrad) Provide for an excise tax on individual incomes and create the Tax Equity Cash Fund 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		Revenue		Committee 01/14/2026 Juarez name added Referred to Revenue Committee
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

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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 Applicants for money transmitters license must provide a certification that the applicant is not a foreign adversary person, along with sufficient information to enable the director to verify the veracity of the certification; certification that each key individual and person in control of the applicant is not a foreign adversary person, along with sufficient information to enable the director to verify the veracity of the certification. Foreign adversary person includes a foreign person that is domiciled in, is headquartered in, has its principal place of business in, or is organized under the laws of any country listed in C.F.R. 791.4; An entity with respect to which a foreign person or combination of foreign persons directly or indirectly own at least a twenty-five percent share; or a person subject to the direction or control of a foreign person or entity. Foreign Adversaries include: China, Cuba, Iran, North Korea, Russia, and the Maduro Regime in Venezuela.		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

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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
LB1110	(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	02/03/2026	Committee 01/22/2026
					Notice of hearing for February 03, 2026 Referred to Transportation and Telecommunications Committee
	Alternative financing and financial assistance for construction, improvement, or enhancement to transportation infrastructure that is necessary for public purposes. Eligible entities include political subdivisions or a private partner engaged in a public-private partnership as defined in section 39-2802, including any combination of two or more political subdivisions or private partners, acting jointly to finance, construct, own, or operate an eligible project. Eligible projects include any transportation infrastructure project that provides any of the following public benefits: accelerating the delivery of transportation improvements; enhancing the mobility or safety of people in this state; Enhancing the economy of this state; promoting economic development in this state; or Improving the quality of life of the general public; including any highway, street, road, bridge, transit system, rail facility, airport, port, and bicycle or pedestrian facility. Financial assistance includes: any loan, credit enhancement, capital or debt service reserve, interest rate subsidy, provision of letter of credit, line of credit, and guarantee, and any other lawful financing mechanism that is approved by the commission and, where applicable, is consistent with federal and state law. Creates the infrastructure development investment program under the State Highway Commission. The commission will adopt bylaws, policies, and operating procedures that govern the administration of the investment program; approve or deny applications for financial assistance based on established evaluation criteria; establish financial, risk management, and internal control policies consistent with generally accepted accounting principles; and approve annual budgets, audits, and reports for the investment program. Established financing and investment guidelines.				

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	<p>DOT has authority to grant an exemption for a contract for the following: Turf maintenance or vegetation control, including mowing, weed spraying, weed maintenance, tree trimming, tree removal, and tree maintenance; fence installation, repair, or maintenance; ditch cleaning or erosion control; culvert repair or maintenance, including relining, cleanout, and other structural repairs or maintenance; any device for an intelligent transportation system, any other technological device, or the repair or maintenance of any such type of device; repair or maintenance of any rest area or weigh station; or any repair or maintenance relating to any road, bridge, or appurtenance of any road or bridge, if such repair or maintenance is of a routine nature. Eliminates requirement for progressive design-build contracts, that the criteria shall also include consideration of the historic reasonableness of the progressive design builder's costs and expenses when bidding and completing projects, whether such projects were completed using the progressive design-build process or another bidding and contracting process.</p> <p>Section 60-507, 60-513, 60-695 & 60-699: Increases damage minimum to \$2000.</p> <p>New category of load: Superload - vehicle, or vehicle combination that is transporting a nondivisible load, that is in excess of: Sixteen feet in width; One hundred ninety-one inches in height; One hundred fifty feet in length; or One hundred sixty thousand pounds in gross weight. Also establishes new fee schedule</p> <p>Strikes public record provision of age and owner information (p 29)</p> <p>Traffic lights apply to operators of bicycles on road. Establishes other rules for bicycles with bicycle lights</p>				
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	Banking, Commerce and Insurance	02/09/2026	Committee 01/23/2026	Notice of hearing for February 09, 2026 Rerferred to Banking, Commerce and Insurance Committee
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	02/09/2026	Committee 01/23/2026	Notice of hearing for February 09, 2026 Referred to Banking, Commerce and Insurance Committee
LB1189	(Conrad) Create a pilot program to raise awareness of the earned income tax credit	Revenue		Committee 01/23/2026	Referred to Revenue Committee

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LB1191	(Hallstrom) Change provisions relating to certain employment and investment requirements under the Nebraska Advantage Act		Revenue		Kauth FA849 filed Committee 01/23/2026
LB1196	(Storer) Prohibit the use of state or local funds for low-earning outcome postsecondary education programs		Education	02/03/2026	Referred to Revenue Committee Kauth FA851 filed Committee 01/23/2026
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		Notice of hearing for February 03, 2026 Referred to Education Committee Committee 01/23/2026
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		Referred to Revenue Committee Kauth FA904 filed Committee 01/23/2026
LR12CA	(Kauth) Constitutional amendment to impose a limit on ad valorem taxes for real property, provide a new method of valuing real property for tax purposes, provide certain exceptions, and eliminate conflicting constitutional provisions Constitutional maximum amount of any ad valorem tax on real property shall not exceed 1.5% of the full cash value of such property. Such tax shall be collected by the counties and apportioned as prescribed by the Legislature to the political subdivisions within the counties. Creates numerous exceptions and new methodology for valuation. (Should be a statute)		Revenue	02/28/2025	Referred to Revenue Committee Kauth FA917 filed Committee 01/16/2025 Title printed. Carryover resolution Andersen AM1101 filed
LR13CA	(Hallstrom) Constitutional amendment to prohibit the levying of an inheritance tax Constitutional prohibition of inheritance tax	Support	Revenue	03/12/2025	General 04/10/2025 Title printed. Carryover resolution Placed on General File

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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