

Radcliffe Gilbertson & Brady

NE Society of Certified Public Accountants

Weekly Report for Bills of Interest on 06/01/2025

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Document	Description	Position	Committee	Hearing Date	Status
<a href="#">LB8</a>	(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  Notice of hearing for January 22, 2025 Referred to Revenue Committee
<a href="#">LB28</a>	(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  Notice of hearing for March 14, 2025 Fredrickson name added
<a href="#">LB29</a>	(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  Notice of hearing for February 12, 2025 Referred to Government, Military and Veterans Affairs Committee
<a href="#">LB30</a>	(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  Notice of hearing for March 14, 2025 Referred to Revenue Committee
<a href="#">LB35</a>	(Brandt) Change provisions relating to the requirements for certain exemptions for privately developed renewable energy generation facilities Compliance with the critical infrastructure protection requirements issued by the North American Electric Reliability Corporation only upon reaching commercial operation.		Natural Resources	01/22/2025	Final 02/13/2025  Motion to suspend rules to indefinitely postpone filed Placed on Final Reading
<a href="#">LB40</a>	(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  Notice of hearing for March 04, 2025 Referred to Banking, Commerce and Insurance Committee
<a href="#">LB81</a>	(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  Notice of hearing for February 26, 2025 Holdcroft name added

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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  Brandt name added Dungan name added
LB116	(Ballard) Change provisions of the Convention Center Facility Financing Assistance Act and the Nebraska Visitors Development Act  The area used in determining associated hotels or retailers shall be one or more contiguous or noncontiguous areas within the territorial boundaries of the applicant which are selected by the applicant and which aggregate the same total amount of square footage that such area would have contained had the eligible facility not been within six hundred yards of the State Capitol. Maximum aggregate appropriation means (a) \$150m for any one approved project, but not more than the total cost of acquiring, constructing, improving, repairing, replacing, financing, or equipping the eligible facilities of the political subdivision, or (b) for an eligible facility located within 600 yards of the State Capitol, the total cost of acquiring, constructing, improving, repairing, replacing, financing, and equipping such facility, but only to the extent the cost of acquiring, constructing, improving, repairing, replacing, and equipping such facility does not exceed \$150m. Any state assistance received pursuant to the act shall be used only to pay for or repay amounts borrowed to finance a project owned by a political subdivision (used to require public purpose). The proceeds of the County Visitors Improvement Fund shall be used to expand, improve, and maintain the visitor attractions and facilities (prohibits use in site for parimutuel wagering unless such facility also serves county or state fair).		Revenue	01/23/2025	Gov. Signed 03/26/2025  Approved by Governor on March 25, 2025 Presented to Governor on March 20, 2025
LB123	(Sanders) Change provisions relating to withholding money due to noncompliance with budget limits and annual audits for certain political subdivisions  Upon receiving notice from the Auditor of Public Accounts, the State Treasurer shall then suspend distribution of state aid allocated to the governmental unit until such sections are complied with. If any governmental unit fails to reach compliance within 12 months after the time of the order and notice of delinquency given by the Auditor of Public Accounts to the State Treasurer, such governmental unit shall be ineligible for future distributions of state aid. Upon reaching compliance, the governmental unit shall be eligible for future distributions of state aid. If any city or village fails to reach compliance within 12 months after the time of the order and notice of delinquency given by the Auditor of Public Accounts to the State Treasurer, the city or village shall no longer be entitled to the distribution of money under sections 39-2511 to 39-2520. Upon reaching compliance, the city or village shall become entitled to future distributions of money under sections 39-2511 to 39-2520.		Government, Military and Veterans Affairs	01/29/2025	Gov. Signed 03/26/2025  Approved by Governor on March 25, 2025 Presented to Governor on March 20, 2025
LB126	(Holdcroft) Change provisions relating to redemption of bonds of political subdivisions  Bonds shall be redeemable at the option of the governmental subdivision or municipal corporation issuing such bonds at any time on or after five years from the date of issuance, except that this provision shall not apply to bonds of counties sold to an underwriting firm pursuant to a competitive sale, including the method of sale described in section 10-145. Resolution or ordinance may condition such call for redemption upon the issuance of refunding bonds of the obligor for such redemption or a similar event which produces funds necessary for such prepayment.		Government, Military and Veterans Affairs	01/22/2025	Gov. Signed 02/26/2025  Approved by Governor on February 25, 2025 Presented to Governor on February 21, 2025
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  Notice of hearing for February 27, 2025 Referred to Revenue Committee
LB151	(Cavanaugh, J.) Adopt the First-Time Homebuyers Savings Account Act and provide income tax adjustments		Revenue	03/13/2025	Committee 01/15/2025

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	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.				Notice of hearing for March 13, 2025 Hunt name added
LB152	(Cavanaugh, J.) Create a homestead exemption	Support	Revenue	03/12/2025	Committee 01/15/2025
	Starting 1/1/26, owner occupied homestead exemption of the first \$100,000 of the actual value of the homestead				Notice of hearing for March 12, 2025 Raybould name added
LB169	(Brandt) Eliminate certain sales and use tax exemptions and impose sales and use tax on certain services		Revenue	03/13/2025	General 04/11/2025 Murman Priority Bill
	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 AM965 filed Placed on General File with AM965
LB170	(Brandt) Eliminate the sales tax exemptions for candy and soft drinks		Revenue	03/13/2025	General 04/08/2025 Brandt Priority Bill
	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.				Cavanaugh, J. AM1511 to AM1318 filed Brandt FA231 withdrawn
LB171	(Brandt) Change provisions relating to individual and corporate income tax rates	Oppose	Revenue	03/13/2025	Committee 01/15/2025
	Locks income tax reduction at 4.99%				Notice of hearing for March 13, 2025 Raybould name added
LB182	(Bostar) Change provisions relating to the Affordable Housing Tax Credit Act and the Child Care Tax Credit Act		Revenue	01/24/2025	Gov. Signed 02/26/2025

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	An insurance company shall receive a tax credit under the Child Care Tax Credit Act. A taxpayer may transfer, sell, or assign the tax credits to another taxpayer. The changes made in sections 77-2502, 77-2503, and 77-2506 by this legislative bill shall apply to conditional reservations of Nebraska affordable housing tax credits made by the authority on and after July 1, 2026. Taxpayer includes an insurance company subject to premium and related retaliatory tax liability imposed by section 44-150, 77-908, or 81-523, or a financial institution subject to the franchise tax imposed by sections 77-3801 to 77-3807. Any taxpayer who makes a qualifying contribution during the taxable year shall be eligible to receive a credit that may be used to offset any income taxes due under against the income tax imposed by the Nebraska Revenue Act of 1967, any premium and related retaliatory taxes due under section 44-150, 77-908, or 81-523, or any franchise taxes due under sections 77-3801 to 77-3807. A taxpayer claiming a tax credit under this section against any premium and related retaliatory taxes due under section 44-150, 77-908, or 81-523 shall not be required to pay any additional retaliatory tax as a result of claiming the tax credit. The tax credit may fully offset any retaliatory tax imposed under Nebraska law. Any tax credit claimed shall be considered a payment of tax for purposes of subsection (1) of section 77-2734.03.				Approved by Governor on February 25, 2025 Presented to Governor on February 21, 2025
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  Notice of hearing for March 17, 2025 Referred to Business and Labor Committee
LB194	(Sorrentino) Change provisions relating to a documentary stamp tax exemption Clarifies exemptions from paying a documentary stamp tax for certain types of real estate transactions that occur between and among family members when actual consideration is not exchanged to includes step relationships; deeds transferring property to a corporation that is wholly owned by a single shareholder, spouse or family members		Revenue	01/22/2025	Gov. Signed 02/26/2025  Approved by Governor on February 25, 2025 Presented to Governor on February 21, 2025
LB200	(Sorrentino) Provide for exemptions under the Personal Property Tax Relief Act Eliminates sunset	Support	Revenue	01/23/2025	Committee 01/16/2025  Notice of hearing for January 23, 2025 Referred to Revenue Committee
LB209	(von Gillern) Change provisions relating to homestead exemptions for certain veterans and a property tax exemption for certain facilities NDOR "fix" for property tax exemptions for nursing and assisted living facilities. The property tax exemption shall apply to any for-profit skilled nursing facility, for-profit nursing facility, or for-profit assisted-living facility that provides housing for Medicaid beneficiaries, except that the exemption amount for such property shall be a percentage of the property taxes that would otherwise be due. Such percentage shall be equal to the average percentage of occupied beds in the facility provided to Medicaid beneficiaries over the most recent three-year period. This shall not be construed to modify, limit, or reduce any property tax exemption provided to a nonprofit skilled nursing facility, nonprofit nursing facility, or nonprofit assisted-living facility. skilled nursing facility has the same meaning as in section 71-429, nursing facility has the same meaning as in section 71-424, and assisted-living facility has the same meaning as in section 71-5903. For veteran based homestead exemptions, allows assignment of total disability rating for compensation pursuant to 38 C.F.R. 4.16.		Revenue	01/23/2025	Gov. Signed E-Clause 02/26/2025  Approved by Governor on February 25, 2025 Presented to Governor on February 21, 2025
LB241	(Hallstrom) Provide immunity from liability for cybersecurity events A private entity shall not be liable in a class action resulting from a cybersecurity event unless the cybersecurity event was caused by willful, wanton, or gross negligence on the part of the private entity.		Banking, Commerce and Insurance	02/03/2025	Gov. Signed 03/17/2025  Approved by Governor on March 17, 2025 Presented to Governor on March 13, 2025
LB280	(von Gillern) Require audits of authorized gaming operators and provide powers and duties for the Auditor of Public Accounts	Oppose	General Affairs	02/10/2025	Committee 01/17/2025

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	<p>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.</p> <p>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.</p> <p>OThe 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.</p> <p>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.</p>				<p>Notice of hearing for February 10, 2025</p> <p>Referred to General Affairs Committee</p>
LB286	(Urban Affairs) Change provisions relating to application deadlines under the Nebraska Innovation Hub Act and the Nebraska Rural Projects Act		Urban Affairs	01/28/2025	<p>Gov. Signed 03/17/2025</p> <p>Approved by Governor on March 17, 2025</p> <p>Presented to Governor on March 13, 2025</p>
LB297	(Ibach) Change provisions relating to the combined tax rate under the Employment Security Law Reduces the state unemployment insurance tax rate for category 12 to .48 for tax year 2025		Business and Labor	02/03/2025	<p>Gov. Signed E-Clause 03/26/2025</p> <p>Approved by Governor on March 25, 2025</p> <p>Presented to Governor on March 20, 2025</p>
LB305	(Ibach) Adopt the Preceptorship Tax Credit Act		Revenue	01/30/2025	<p>General 03/11/2025</p> <p>Placed on General File</p> <p>Notice of hearing for January 30, 2025</p>
LB314	(Sorrentino) Change provisions of the Sports Arena Facility Financing Assistance Act		Revenue	01/31/2025	<p>General 04/25/2025</p>



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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.				Placed on General File Notice of hearing for January 31, 2025
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  Notice of hearing for February 04, 2025 Referred to Banking, Commerce and Insurance Committee
LB331	(Hardin) Adopt the Nebraska EPIC Option Consumption Tax Act and terminate tax provisions EPIC Consumption Tax implementation	Oppose	Revenue		Withdrawn 02/13/2025  Hardin MO32 prevailed Bill withdrawn
LB346	(Arch) Change qualifications of the State Capitol Administrator, provide for termination of boards, commissions, committees, councils, funds, panels, task forces, the Conservation Corporation Act, and the Nebraska Potato Development Act, and change and eliminate funds and powers and duties of departments and agencies  Terminates the following: Conservation Corporation Act; Children's Behavioral Health Task Force (duties ended in 2010); Whiteclay Public Health Emergency Task Force (set to terminate in 2019); Propane Education and Research Council creation referendum; Critical Incident Stress Management Council; Children and Juveniles Data Feasibility Study Advisory Group (Expired in 2019); Nebraska Potato Development Act; Climate Assessment Response Committee; Nebraska Aquaculture Board; Racial Profiling Advisory Committee (Commission on Law Enforcement and Criminal Justice shall carry out the duties);  Board of Advanced Practice Registered Nurses (becomes part of Board of Nursing); Board of Alcohol and Drug Counseling (becomes part of Board of Mental Health Practice); Board of Examiners for County Highway and City Street Superintendents shifts to the Board of Public Roads Classifications and Standards; Nebraska Child Abuse Prevention Fund Board; Natural Gas Fuel Board; Women's Health Initiative Advisory Council & Fund; Veterinary Prescription Monitoring Program Task Force; Palliative Care and Quality of Life Advisory Council; Advisory Council on Public Water Supply; Breast and Cervical Cancer Advisory Committee; Governor's Residence Advisory Commission; Governor's Keep Nebraska Beautiful Committee; Willa Cather National Statuary Hall Selection Committee; Chief Standing Bear National Statuary Hall Selection Committee; First Regiment Nebraska Volunteer Infantry;  Enhanced Wireless 911 Advisory Board duties go to the 911 Service System Advisory Committee; Rural Broadband Task Force & Fund (money goes to GF)		Government, Military and Veterans Affairs	02/13/2025	Passed 05/28/2025 Speaker Priority Bill  Presented to Governor on May 28, 2025 President/Speaker signed

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	<p>The Nebraska Children's Commission will absorb duties of the Foster Care Reimbursement Rate Committee and the Bridge to Independence Advisory Committee; The Nebraska Worker Training Board duties to be carried out by the Department of Labor; Nebraska Motor Vehicle Industry Licensing Board's duties go to the Department of Motor Vehicles; State Advisory Committee on Mental Health Services shall assume duties of State Advisory Committee on Substance Abuse Services; Vacant Building and Excess Land Committee and The Suggestion Award Board will be taken over by DAS</p> <p>DHHS will lead the Critical Incident Stress Management Council &amp; Interagency Management Committee for the following duties: Coordinate program activities and emergency response; Provide necessary equipment for the program and participants; Recruit hospital personnel and emergency medical workers to be trained as critical incident stress management peers; Participate in the training and continuing education of such peers and mental health professionals; Appoint a director for the program who shall be an employee of the department; Specify the organizational and operational goals for the program and provide overall policy direction for the program; Manage planning and budget development for the program; Manage program development and evaluation; Provide a mechanism for quality assurance that may include certification of critical incident stress management team members; Identify critical incident stress management regions; and Provide backup to regional critical incident stress management teams.</p> <p>Environmental Quality Council shall assume the duties of The Advisory Council on Public Water Supply, Nebraska Safe Drinking Water Act, The Private Onsite Wastewater Treatment System Advisory Committee, Private Onsite Wastewater Treatment System Contractors Certification and System Registration Act.</p> <p>Nebraska Safety Center Advisory Council duties taken over by the Coordinating Commission for Postsecondary Education</p>				
LB355	(Andersen) Change provisions relating to census data used for certain tax and economic development programs		Revenue	02/13/2025	Gov. Signed 04/14/2025  Approved by Governor on April 14, 2025 Presented to Governor on April 10, 2025
LB391	(Murman) Adopt the Give to Enable Scholarship Act and provide for certain income tax adjustments Enable savings plans, creates a tax deduction for individuals and entities who contribute to the scholarship fund. Scholarships for qualified disability expenses of qualified individuals.		Revenue	01/30/2025	Passed 05/30/2025 Speaker Priority Bill  Presented to Governor on May 30, 2025 President/Speaker signed
LB401	(von Gillern) Change provisions relating to income taxes imposed on partnerships and small business corporations and notices of deficiency determinations, deficiencies, and denials of claims for refunds (Amended into LB647 via AM1202)		Revenue	01/29/2025	General 03/11/2025 Speaker Priority Bill  Motion to suspend rules to indefinitely postpone filed

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	Amends PTET election so that for tax years beginning on or after January 1, 2023, such election may be made on the applicable income tax return and shall be made on or before the due date for filing the applicable income tax return, including any extensions that have been granted. For taxable years beginning on or after January 1, 2022, the PTET credit is allowed for the same taxable year for which the election is made, without regard to the year in which the tax is paid to Nebraska or deducted on a federal income tax return.				Speaker priority bill
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  Notice of hearing for February 10, 2025 Referred to Business and Labor Committee
LB415	(Ballard) Change provisions of the Nebraska Healthy Families and Workplaces Act  Amended to include LB402, LB435 via AM545  As introduced: Fix bill for paid sick leave initiative. Employer does not include individual owner-operator or independent contractor. Protects existing PTO plans that offer equal or better benefits. All employees shall begin accruing paid sick time after 80 hours of consecutive employment, at which point employees shall then accrue a minimum of one hour of paid sick time for every 30 hours worked. Paid sick time provided to an employee on or after 1/1/25, and before 10/1/25, shall be counted toward an employer's obligations. Employers are not required to pay an employee for unused paid sick time upon the employee's separation from employment.	Support	Business and Labor	02/24/2025	Passed 05/28/2025 Business and Labor Priority Bill  Presented to Governor on May 28, 2025 President/Speaker signed
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  Notice of hearing for February 27, 2025 Hallstrom name added
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  Dungan name added Conrad name added
LB434	(von Gillern) Change fees for fireworks display permits, fireworks sales licenses, fire alarm inspector certification, late submittal of remodel or construction plans, fire safety inspections, fire protection system contractor certificates, heating oil tank registration, and underground storage tank installation permits and registration		Government, Military and Veterans Affairs	03/06/2025	Gov. Passed E-Clause 05/28/2025 Armendariz Priority Bill



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	Increases numerous fees paid to the State Fire Marshal. Permit for public exhibition or display of fireworks increased from \$10 to \$100. Permit for fireworks distributor increased from \$500 to \$1000, a jobbers license from \$200 to \$400, and a retailer's license from \$25 to \$100. The fee for administering examinations and issuing certifications for fire alarm inspectors is increased from \$100 to no more than \$200. Plan review fee plans submitted after remodeling or construction has begun shall include a late submittal penalty an amount equal to 50% of the total projected cost of such remodel or construction. Former penalty was \$50. Inspection fee for fire safety of any premises or facility increased from \$25 to \$150.00 to \$50 nor more than \$300.00. Fee charged for reviewing plans, blueprints, and shop drawings to determine compliance are increased from \$500 to a fee not exceeding \$10,000. Additional fees were formerly capped at \$250 shall now not exceed \$5000. A water-based Fire Protection system contractor certificate fee increased from \$100 to \$200.				Presented to Governor on May 28, 2025 President/Speaker signed
LB439	(Spivey) Adopt the Property Tax Circuit Breaker Act		Revenue	02/28/2025	Committee 01/23/2025
	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.				Conrad name added Notice of hearing for February 28, 2025
LB468	(Clements) Change provisions relating to inheritance taxes, change certain fee and tax provisions, and eliminate a sales tax exemption relating to data centers	Monitor	Revenue	02/05/2025	Select 05/06/2025 Clements Priority Bill
	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				Bostar AM1437 to AM1430 filed Bostar AM1432 to AM1430 filed
	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.				
	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..				
LB484	(Quick) Redefine agricultural land and horticultural land for property tax assessment		Revenue	03/20/2025	Committee 01/23/2025
	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				Notice of hearing for March 20, 2025 Referred to Revenue Committee
LB509	(Sorrentino) Adopt the Opportunity Scholarships Act and provide for income tax credits		Revenue	02/06/2025	Committee 01/23/2025

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	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.				Dungan MO53 Bracket until June 9, 2025 filed Dungan MO52 Indefinitely postpone pursuant to Rule 6, Sec. 3(f) filed
LB532	(Kauth) Require employers to use E-Verify, prohibit knowingly hiring an unauthorized alien, and provide for discipline against employers' licenses		Business and Labor	03/03/2025	General 03/19/2025 Business and Labor Priority Bill  Guereca AM1414 to AM692 filed Guereca AM1411 to AM692 filed
LB582	(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  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.  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.		Revenue	03/12/2025	Committee 01/24/2025  Notice of hearing for March 12, 2025 Referred to Revenue Committee
LB647	(Revenue) Revenue Package containing LBs 131, 242, 401, 628, and 709  Amended to include the following:  LB 131 via AM1202 expands the current Nebraska educational savings plan trust to be available to all eligible educational institutions, to include elementary and secondary schools, as well as postsecondary institutions.  LB 242 via AM1202 amends the Property Tax Growth Limitation Act and the School District Property Tax Relief Act.  As amended, LB401 via AM1202 would allow partnerships and small businesses corporations the discretion to elect to pay taxes, interests, and/or penalties at the entity level. The election is made on the applicable income tax return and must be made by the filing deadline. Additionally, language is added to allow the refundable tax credit for the year the election is made, regardless of when the tax is paid.  LB628 Via AM1202 adopts the "Recreational Trail Easement Property Tax Exemption Act"  LB 709 via AM1202 adopts the Adoption Tax Credit Act, allowing a refundable income tax credit equal to ten percent (10%) of the federal adoption expenses tax credit		Revenue	03/26/2025	Gov. Passed E-Clause 05/30/2025 Revenue Priority Bill  Presented to Governor on May 30, 2025 President/Speaker signed

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<a href="#">LB648</a>	(Revenue) Change the sales and use tax rate  Shell Bill		Revenue	03/26/2025	Committee 01/24/2025  Notice of hearing for March 26, 2025 Referred to Revenue Committee
<a href="#">LB649</a>	(Revenue) Defense Efforts Workforce Act.  Amended to include Defense Efforts Workforce Act. Qualified employers can receive an annual wage credit. Wage credit shall equal 5% of the total compensation paid by the qualified employer in the year to all qualified employees, not to exceed \$4 million. If 2 employers qualify, the first to apply gets fully funded first. Total not to exceed \$40million over 10 years.		Revenue	03/26/2025	Passed 05/30/2025 Sanders Priority Bill  Presented to Governor on May 30, 2025 President/Speaker signed
<a href="#">LB650</a>	(von Gillern) Eliminate certain sales tax exemptions, change income tax provisions relating to nonresident income and certain tax credits, and provide and change certain sunset dates relating to tax incentives  Amended to include LB270, LB458, LB494, LB495, LB547 via AM923  As Introduced: Eliminates the Tax Credit for Sustainable Aviation Fuel; Food Pantry Donations by grocery stores, Ag producer, or restaurant; and relocation expenses Repeals tax exemption on gross income received for the lease or use of towers or other structures primarily used in conjunction with the furnishing of (A) Internet access services, (B) agricultural global positioning system locating services, or (C) over-the-air radio and television broadcasting licensed by the Federal Communications Commission, including antennas and studio transmitter link systems (system which serves as a conduit to deliver audio from its origin in a studio to a broadcast transmitter)  Reduces retailer collection fee from 3% of first \$5000 to 2.5% of first \$3000  Repeals sales tax exemption for net wrap and twine;  Repeals Convenience Tax fix passed in 2024 except for nonresident individual who does not have Nebraska source income outside of attending a conference or training in this state  Nebraska Advantage Rural Development Act credits reduced back to \$1 million per year for 2026 and after. Maximum refundable tax credit \$50,000 for livestock modernization or expansion for applications filed on or after January 1, 2026. For applications filed on or after January 1, 2026, the amount of the credit allowed shall be 10% of the investment, not to exceed a credit of \$150,000 per application.  Creating High Impact Economic Futures Act tax credits shall not be allowed for calendar year 2026 or any calendar year thereafter, except that any tax credits allowed in calendar year 2025 that are unused may be carried forward.  The following tax credits end in 2025: Nebraska Shortline Rail Modernization Act; Pregnancy Help Act; Cast and Crew Nebraska Act; installation of a reverse osmosis system; Renewable Chemical Production; Urban Redevelopment Act.  Sports Arena Facility Financing Assistance Act & Good Life Districts: no applications shall be approved on or after the operative date	Oppose	Revenue	03/19/2025	Gov. Signed 05/06/2025 Revenue Priority Bill  Approved by Governor on May 6, 2025 Placed on Final Reading

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	Outright repeal of: 77-2701.56 & 77-2706.02 (Buyer-based exemption), 77-7017, thru 77-7022 (Sustainable Aviation Fuel)				
LB660	(Andersen) Adopt the Secure Drone Purchasing Act		Government, Military and Veterans Affairs	02/19/2025	Gov. Signed E-Clause 05/21/2025 Government, Military and Veterans Affairs Priority Bill
	(Amended to include LB29, LB445, LB662, LB664 via AM1008) Effective January 1, 2027, no state agency shall purchase or acquire a drone or unmanned aerial system other than those cleared by the division. Must be Cleared by the United States Department of Defense through its Blue UAS Program; Determined to be compliant with the requirements of the National Defense Authorization Act for Fiscal Year 2024, Public Law 118-31; Determined by the division to be designed, maintained, modified, or operated in such a manner that they are incapable, under normal operating conditions, of transmitting data to unauthorized persons or entities; or Otherwise determined by the division to present no threat to the security of the State of Nebraska.				Approved by Governor on May 20, 2025 Presented to Governor on May 14, 2025
LB699	(Strommen) Change provisions relating to certain sales and use tax incentives under the Imagine Nebraska Act		Revenue	03/05/2025	Committee 01/24/2025
	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.				Notice of hearing for March 05, 2025 Referred to Revenue Committee
LB709	(Bostar) Adopt the Adoption Tax Credit Act		Revenue	02/07/2025	General 02/25/2025
	Amended into LB647 via AM1202				Motion to suspend rules to indefinitely postpone filed Placed on General File
LB710	(Bostar) Increase the earned income tax credit		Revenue	02/19/2025	Committee 01/24/2025
					Conrad name added Notice of hearing for February 19, 2025
LR10CA	(Hardin) Constitutional amendment to require the state to impose a consumption tax or an excise tax on all new goods and services and to provide a tax exemption for grocery items	Oppose	Revenue		Withdrawn 02/13/2025
	Consumption Tax				Hardin MO34 prevailed Bill withdrawn
LR11CA	(Hardin) Constitutional amendment to prohibit governmental entities from imposing any taxes other than retail consumption taxes and excise taxes	Oppose	Revenue		Withdrawn 02/13/2025
	Consumption Tax				Hardin MO33 prevailed Bill withdrawn

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<a href="#">LR12CA</a>	(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	Committee 01/16/2025 Andersen Priority Bill  Andersen AM1101 filed Kauth MO127 Bracket until June 9, 2025 filed
<a href="#">LR13CA</a>	(Hallstrom) Constitutional amendment to prohibit the levying of an inheritance tax Constitutional prohibition of inheritance tax		Revenue	03/12/2025	General 04/10/2025  Placed on General File Notice of hearing for March 12, 2025