

**Bill Summary**  
 March 14, 2025  
**2025 Nebraska Bankers Association**  
**Bill Analysis & Disposition Form**

**Bill  
 Introducer  
 Committee  
 Hearing Date**

**NBA Position                      Status**

**Other Bills of Interest**

**LB 7                      AMEND FOREIGN-OWNED REAL ESTATE NATIONAL SECURITY ACT                      Watch                      Select File**

DeKay                      Would amend the Foreign-Owned Real Estate National Security Act by clarifying terminology from legislation adopted in 2024.  
 Agriculture

**LB 8                      AMEND PROVISIONS OF SUSTAINABLE AVIATION FUEL TAX CREDIT ACT                      Watch                      In Committee**

Dungan                      Would remove from nonrefundable credit statute the Sustainable Aviation Fuel Tax Credit Act.  
 Revenue  
 01/28/2025

**LB 11                      CREATION OF FUNDS TO NEBRASKA STATEWIDE WORKFORCE AND EDUCATION REPORTING SYSTEM ACT                      Watch                      In Committee**

Hughes                      Would appropriate funds to the state Department of Education, Board of Trustees of the Nebraska State Colleges, Board of Regents of the University of Nebraska, and aid Community Colleges for purposes of the Nebraska Statewide Workforce and Education Reporting System Act.  
 Appropriations  
 02/25/2025

**LB 12                      STATUTE OF LIMITATIONS FOR SEXUAL ASSAULT OF A CHILD                      Watch                      In Committee**

Dungan                      Would eliminate civil statute of limitations, except for State Tort Claims Act and Political Subdivision Tort Claims Act, for sexual assault of a child (Neb. Rev. Stat. Sections 28-319.01 or 28-320.01).  
 Judiciary  
 03/26/2025

**LB 16                      ADOPT NEBRASKA CONSUMABLE HEMP CONTROL ACT                      Watch                      In Committee**

Cavanaugh, J.                      Would adopt the Nebraska Consumable Hemp Control Act to promote and legalize consumable hemp and impose excise tax.  
 Judiciary  
 01/29/2025

Bill	NBA Position	Status
<b>LB 21</b> Cavanaugh, J. Banking, Commerce & Insurance 01/27/2025	<b>ADOPT THE UNIFORM UNLAWFUL RESTRICTIONS IN LAND RECORDS ACT</b> Would adopt the Uniform Unlawful Restrictions in Land Records Act. The Act would provide a means for removal of unlawful restrictions and land records primarily related to restrictive covenants. The Act purports to modify, limit, or supersede the electronic signatures in Global and National Commerce Act.	Watch Passed & Signed
<b>LB 29</b> Conrad Gov't, Military & Veterans Affairs 02/12/2025	<b>CREATE A REVIEW PROCESS FOR AGENCY RULES AND REGULATIONS</b> Would, beginning January 1, 2026, require each agency to conduct a review of all existing and pending rules and regulations, and 3 years thereafter, to complete the review and submit a report to the Clerk of the Legislature on or before June 30 of the year the review is conducted. Would require certain information to be included in the report, with the report distributed to the specific jurisdictional oversight committee, for such to submit a report to the Legislature by December 15 of each year the report is submitted. Suspension of rulemaking and regulation making authority would occur unless: (a) affects the health, safety, or welfare of the public; (b) is time sensitive; or (c) subject to state or federal statutory deadlines.	Watch In Committee
<b>LB 39</b> Jacobson Banking, Commerce & Insurance 03/04/2025	<b>CHANGE PROVISIONS RELATING TO THE BOARD OF DIRECTORS OF A BANK</b> Would modernize the language requirements for notification to the Nebraska Department of Banking and Finance for vacancies on bank Boards of Directors.	Watch In Committee
<b>LB 45</b> McKinney Business & Labor 02/10/2025	<b>PROVIDE FOR GRANTS FOR JOB PROGRAMS FOR HISTORICALLY UNDERSERVED YOUTH</b> Would create a new category under training funding for historically underserved youth, which is defined in the legislation to be 18 years of age or younger and who has experienced homelessness; is from a low-income family or resides in a poverty area, as determined by Department of Labor (DOL); has been involved in foster care or juvenile justice system; is at risk of dropping out of school; or resides in a qualified census tract. Would require DOL to establish five-year pilot program in selected areas of Metropolitan class, city of primary class, and two rural communities. Would establish purpose of program to provide job training, employment, and mentorship opportunity to historically underserved youth in urban areas. Would require for eligibility for grant that entity locate its headquarters in qualified census tract; and demonstrate other requirements as defined. Would include intent to appropriate \$20 million in FY 2025-26 and every fiscal year thereafter for awarding grants.	Watch In Committee
<b>LB 47</b> McKinney Banking, Commerce & Insurance 02/25/2025	<b>CHANGE PROVISIONS OF THE BUSINESS INNOVATION ACT AND THE SMALL BUSINESS ASSISTANCE ACT</b> Would amend Business Innovation Act and Small Business Assistance Act by directing that 50% of the grant funds available be reserved for previously defined organizations if: (a) located within economic redevelopment area or qualified census tract; (b) in operation within Economic Redevelopment Act or qualified census tract for at least three years; (c) at least 75% of service recipients are located in economic redevelopment area or qualified census tract; and (d) demographic composition of leadership and staff reflects economic redevelopment area and or qualified census tract in which it operates. Would also make changes to Small Business Assistance Act.	Watch In Committee
<b>LB 59</b> Sanders Gov't, Military & Veterans Affairs 01/23/2025	<b>PAYMENTS FOR NATURAL RESOURCES DISTRICT</b> Would add electronic payment systems, including electronic funds transfers and automated clearinghouse transfers for acceptable forms of payment by natural resources districts.	Watch Passed & Signed

Bill  
Introducer  
Committee  
Hearing Date

NBA Position

Status

---

<b>LB 74</b>	<b>AMEND NEBRASKA POLITICAL ACCOUNTABILITY AND DISCLOSURE ACT</b>	Watch	In Committee
--------------	-------------------------------------------------------------------	-------	--------------

---

Hunt	Would authorize expenditures for expenses of officeholder's minor children and childcare, as well as amend terms to be gender neutral.
Gov't, Military & Veterans Affairs	
02/06/2025	

---

<b>LB 78</b>	<b>ADOPT THE DOMESTIC VIOLENCE AND SEX TRAFFICKING SURVIVOR ASSISTANCE ACT</b>	Watch	General File
--------------	--------------------------------------------------------------------------------	-------	--------------

---

Bostar	Would provide grants, loans, and other assistance through the Department of Health and Human Services for victims of domestic violence and sex trafficking, as well as other provisions. Would provide funding from state appropriations and money received from any public or private source. Would increase the documentary stamp tax from \$2.25 to \$2.32, with the increased credited to the Domestic Violence and Sex Trafficking Survivor Housing Assistance Fund. STATE-TRIBAL RELATIONS PRIORITY BILL
Revenue	
01/22/2025	

---

<b>LB 81</b>	<b>AMEND THE NEBRASKA PROPERTY TAX INCENTIVE ACT</b>	Watch	In Committee
--------------	------------------------------------------------------	-------	--------------

---

Hardin	Would amend the Nebraska Property Tax Incentive Act to allow owners of real property to claim the property tax credit for the calendar year 2024, regardless of whether property taxes were paid during the 2024 calendar year.
Revenue	
02/26/2025	

---

<b>LB 88</b>	<b>MAIN STREET REVITALIZATION FUNDING</b>	Watch	In Committee
--------------	-------------------------------------------	-------	--------------

---

Dorn	Would appropriate \$500,000 for the next two years to the Department of Economic Development for educational programming and technical expertise related to downtown or Main Street revitalization, business growth, and historic preservation to communities.
Appropriations	
03/05/2025	

---

<b>LB 94</b>	<b>THE DIGITAL SKILLS EMPOWERMENT ACT AND AMEND WORKFORCE DEVELOPMENT PROGRAM CASH FUND</b>	Watch	In Committee
--------------	---------------------------------------------------------------------------------------------	-------	--------------

---

McKinney	Would adopt the Digital Skills Empowerment Act to require the Department of Labor, in collaboration with the Department of Economic Development, to establish a grant program to provide grants to educational institutions within qualified census tracts and nonprofits to develop and operate digital skills training centers. Digital skills are not defined, but the program provides for training related to web development, cloud computing, and digital marketing. Would direct \$50 million from the Workforce Development Cash Fund to Department of Labor for grants described in the Act.
Business & Labor	
02/03/2025	

---

<b>LB 95</b>	<b>CREATE PILOT PROGRAM FOR FEDERAL CHILD CARE SUBSIDY</b>	Watch	In Committee
--------------	------------------------------------------------------------	-------	--------------

---

Fredrickson	Would require the Department of Health and Human Services to create a pilot program to provide childcare assistance for the child care workforce as part of the Federal Child Care Subsidy Program, for eligible households as defined in the bill. Would begin October 1, 2025, and terminate September 30, 2028.
Health & Human Services	
02/12/2025	

---

Bill	Introducer	Committee	Hearing Date	NBA Position	Status
<b>LB 100</b>				<b>ADOPT THE BUSINESS INNOVATION AND STARTUP ACT</b>	Watch In Committee
Spivey		Business & Labor	01/27/2025	Would adopt the Business Innovation and Startup Act, which creates the Office of Business, Entrepreneurship, and Innovation within the Nebraska Department of Economic Development. The Act requires the department to hire at least one full-time equivalent employee to create and strengthen policies and programs supporting the growth of innovation and entrepreneurship in the state. The new office would be required to serve as a point of contact to assist businesses that have been in operation for five years or less with interactions with state government. Annual reporting would be required too. The bill also encourages state agencies and political subdivisions to eliminate business license and registration fees for new businesses and to encourage the state investment officer to invest up to 5% of state funds available for investment into venture capital funds to support new businesses in the state. Would require at least 1% of funds come into venture capital funds that agree to invest dollar for dollar into businesses in operation for less than five years, and those located in Nebraska.	
<b>LB 107</b>				<b>INCOME TAX CREDIT FOR RENTERS</b>	Watch In Committee
Cavanaugh, M.		Revenue	03/14/2025	Would create a refundable income tax credit for rent paid by tenants in amount equal to the greater of 4% of the total amount of rent paid by the individual during the taxable year or \$200, with a cap of \$1,000. The bill would also limit the total amount of relief for tax year 2025 and beyond under the Property Tax Credit Act to \$200 million. The minimum amount for tax year 2025 is currently set to be \$430 million.	
<b>LB 126</b>				<b>AMENDED PROVISIONS TO REDEEM BONDS OF POLITICAL SUBDIVISIONS</b>	Watch Passed & Signed
Holdcroft		Gov't, Military & Veterans Affairs	01/22/2025	Would add new section of redemption of county bonds sold to underwriting firm pursuant to competitive sale and allow redemption upon issuance of refunding bonds or similar event which produces funds necessary for prepayment.	
<b>LB 136</b>				<b>AMENDED GARNISHMENT STATUTES</b>	Watch General File
Holdcroft		Judiciary	01/24/2025	Would, among other items, for wages due to a judgment debtor, require garnishment summons, or continuing lien to be served on the corporate entity's registered agent.	
<b>LB 139</b>				<b>AMEND REAL PROPERTY APPRAISER ACT AND NEBRASKA APPRAISAL MANAGEMENT COMPANY REGISTRATION ACT</b>	Watch Passed & Signed
Dungan		Banking, Commerce & Insurance	01/27/2025	Would provide for contingent dismissal agreements with remedial measures for real estate appraisers, which would not be considered a disciplinary action under the Real Property Appraiser Act. Upon receipt of information indicating violation of Real Property Appraiser Act, the board shall investigate and also have authority to contract qualified person for technical assistance to aid in investigation. Would also clarify under both acts that a successfully completed contingent dismissal agreement is not disciplinary action.	
<b>LB 152</b>				<b>HOMESTEAD EXEMPTION</b>	Watch In Committee
Cavanaugh, J.		Revenue	03/12/2025	Would create a homestead exemption for all owner-occupied housing in the amount of \$100,000 beginning January 1, 2026.	



---

**LB 183**                      **AMEND UNIFORM DISPOSITION OF UNCLAIMED PROPERTY ACT**                      Watch                      General File

DeKay                      Would amend act so that instead of a designated time for publication of notice of unclaimed property, would allow publication annually and would remove language that Treasurer is not required to publish for items less than \$50.

Gov't, Military & Veterans Affairs                      Would also prohibit commercial or professional locators of property until after 24 months after publication of lost property.

02/05/2025

---

**LB 189**                      **PAID FAMILY AND MEDICAL LEAVE INSURANCE ACT**                      Watch                      In Committee

Cavanaugh, M.                      Would adopt the paid Family and Medical Leave Insurance Act. The bill would allow, beginning January 1, 2028, covered individuals to take paid family medical leave for the following reasons: (a) care for a new child of the covered individual during the first year of birth, adoption, or placement; (b) care for a family member of the covered individual who has a serious health condition; (c) care for a covered service member if the covered individual is a family member or next of kin of the covered service member; (d) for qualifying exigency leave; or (e) because the covered individual has a serious health condition, including pregnancy, that makes the covered individual unable to perform the functions of the position held by such covered individual.

Business & Labor

---

**LB 200**                      **REINSTATE THE DE MINIMIS EXEMPTION FOR TANGIBLE PERSONAL PROPERTY TAX**                      Watch                      In Committee

Sorrentino                      Beginning with tax year 2024, the bill would reinstate the \$10,000 de minimis exemption for tangible personal property tax.

Revenue

01/23/2025

---

**LB 201**                      **NEBRASKA MONEY TRANSMITTERS ACT FEE**                      Watch                      In Committee

Kauth                      Would require licensed money transmitters to collect a fee for each money transmission transaction sent to a person outside of the United States in the amount equal to the lesser of 10% of the transmission transaction or \$10,000.

Banking, Commerce & Insurance

02/18/2025

---

**LB 204**                      **BIOMETRIC AUTONOMY LIBERTY LAW**                      Watch                      In Committee

Kauth                      Would enact the biometric autonomy liberty law to protect biometric data, including fingerprints, voice prints, retina images, iris images, or unique biological patterns or characteristics. Biometric data does not include any photographs, video recording, or audio recording, information protected under the Health Insurance Portability and Accountability Act. Would ensure that biometric data is the property of the individual from whom the data was originally collected and prohibits any private entity or public entity from requiring or coercing any individual to be subject to any implantable device, requiring or coercing an individual to wear or be subject to a device that collects biometric data, or requiring any individual to provide or submit to the collection of biometric data. Does not apply to financial institutions or affiliates subject to Title V of the Gramm Leach Bliley Act.

Banking, Commerce & Insurance

03/17/2025

---

**LB 208**                      **CHANGE PROVISIONS RELATING TO SALES TAX COLLECTION FEES, CONFIDENTIALITY OF SALES TAX INFORMATION, THE STREAMLINED SALES AND USE TAX AGREEMENT, A SALES TAX DATABASE, AND CERTAIN INCOME TAX CREDITS**                      Watch                      Passed & Signed

von Gillern                      Department of Revenue bill to harmonize sales tax statutes and provide certain income tax credits to be on a "first-come, first-served" basis.

Revenue

01/24/2025

Bill  
Introducer  
Committee  
Hearing Date

NBA Position

Status

---

Bill	Introducer	Committee	Hearing Date	NBA Position	Status
------	------------	-----------	--------------	--------------	--------

---

<b>LB 215</b>	<b>ADOPT THE CLEAN SLATE ACT</b>			Neutral	In Committee
---------------	----------------------------------	--	--	---------	--------------

Holdcroft  
Judiciary

Would provide a procedure in order for a convicted criminal defendant to obtain a clean slate of their criminal record.HOLDCROFT PRIORITY BILL

---

<b>LB 223</b>	<b>PROHIBIT DISCRIMINATION BASED UPON LAWFUL SOURCE OF INCOME</b>			Neutral	In Committee
---------------	-------------------------------------------------------------------	--	--	---------	--------------

Guereca  
Judiciary

01/30/2025

Would amend the Nebraska Fair Housing Act to include sources of income as a protected area for purposes of discrimination. The bill defines lawful source of income to include, without limitation, Social Security, child support, foster care subsidies, alimony, veteran benefits, any form of federal, state, local public or housing assistance, any form of housing assistance payment or credit, and any other form of lawful income

---

<b>LB 225</b>	<b>MOTOR VEHICLE CERTIFICATE OF TITLE</b>			Watch	In Committee
---------------	-------------------------------------------	--	--	-------	--------------

Guereca

Transportation &  
Telecommunications

02/10/2025

Would eliminate the requirement that applications for lost or mutilated certificates of title to be sworn to.

---

<b>LB 240</b>	<b>AMENDED COMMUNITY DEVELOPMENT LAW (TIF)</b>			Watch	Passed & Signed
---------------	------------------------------------------------	--	--	-------	--------------------

Jacobson

Urban Affairs

01/28/2025

Would move the notification required to be sent to county assessor from August 1 to July 1 for the effective date of the dividing of ad valorem taxes.

---

<b>LB 242</b>	<b>PROPERTY TAX GROWTH LIMITATION ACT</b>			Watch	In Committee
---------------	-------------------------------------------	--	--	-------	--------------

Riepe

Revenue

03/05/2025

Would amend the definition of allowable growth under the Property Tax Growth Limitation Act for a change in the use of real property, and the increase in excess valuation over the redevelopment project evaluation for redevelopment projects. The bill would also allow an increase in property tax request authority over the caps for substance abuse prevention, behavior, health, and opioid use prevention, amounts budgeted for matching state and federal grants, and amounts needed to replace any revenue stream collected in the prior year that was eliminated or reduced through legislative action.

---

<b>LB 244</b>	<b>NEBRASKA POLITICAL ACCOUNTABILITY AND DISCLOSURE ACT</b>			Watch	In Committee
---------------	-------------------------------------------------------------	--	--	-------	--------------

Sanders

Gov't, Military &  
Veterans Affairs

Restate findings under the Nebraska Political Accountability and Disclosure Act.

---

<b>LB 261</b>	<b>MAINLINE BUDGET BILL AND FY 2026-27 AND APPROPRIATE AMERICAN RESCUE PLAN ACT OF 2021 FUNDS</b>	Watch	In Committee
---------------	---------------------------------------------------------------------------------------------------	-------	--------------

Speaker Arch            Would appropriate the following funds to the selected agencies listed and all other agencies:

Appropriations        Agency no.12 - State Treasurer: program no.117  
 Mutual Finance Assistance Act FY 2025-26, \$8,060,000 FY 2026-27 \$8,060,000 (these are the same amounts appropriated in the previous biennium)

02/18/2025

Agency no. 21 State Fire Marshal: program no. 340 - Training Division

FY 2025–26 program total: \$2,552,998 of which General Fund is \$1,067,999 and the Cash Fund is \$1,292,529. FY 2026-27 program total \$2,681,626 with the General Fund \$1,067,999 and Cash Fund \$1,385,096. (In the previous biennium the breakdown was as follows: FY 2023-24 General Fund \$1,029,705, Cash Fund \$1,180,148, program total \$2,214,319; and FY 2024-25 General Fund \$1,067,999, Cash Fund \$1,179,764, and program total \$2,252,229. The amount of appropriation from the Nebraska Opioid Recovery Fund for first responders’ behavioral health services supports training, and statewide wellness learning to promote resiliency development. Was the same amount as the FY 2025-27 biennium \$1,125,000 from Cash Funds.)

Included within Program 340 - Training Division is the appropriation of \$1,125,000 from Cash Funds from the Nebraska Opioid Recovery Fund for first responders and is the same amount in FY 2026–27.

Agency no. 781 University of Nebraska Program: Nebraska Forest Service Program FY 2025-26 \$2,804, 862 General Funds and FY 2026-27 \$2,804,862.  
 (These are the same amounts appropriated during the previous biennium)

---

<b>LB 286</b>	<b>DEADLINE FOR IHUB APPLICATIONS</b>	Watch	Final Reading
---------------	---------------------------------------	-------	---------------

Urban Affairs Committee Urban Affairs            Would establish a deadline of December 31, 2025 for applications under the Municipal Inland Port Authority Act iHub applications.

01/28/2025

---

<b>LB 288</b>	<b>AMEND MIDDLE INCOME WORKFORCE HOUSING INVESTMENT ACT</b>	Watch	In Committee
---------------	-------------------------------------------------------------	-------	--------------

Urban Affairs Committee Urban Affairs            For the Act, would amend workforce housing to also include not just owner-occupied, but also rent-to-own housing units; would increase the cost of such units from \$330,000 to construct to \$350,000 to construct; would also allow rent-to-own housing rehabilitation if the cost exceeds 50% of its before-construction assessed value; would allow for upper-story housing for others and not just owner-occupied; and rent-to-own housing project would not exceed 10 units. Would remove, for rehabilitation requirement, existing law stating after-construction appraised value of building alone is at least \$125,000, but not more than \$275,000. URBAN AFFAIRS PRIORITY BILL

02/04/2025

---

<b>LB 292</b>	<b>WOULD AMEND MIDDLE INCOME WORKFORCE HOUSING INVESTMENT ACT TO FUND STUDY OF PREFABRICATED HOUSING</b>	Watch	General File
---------------	----------------------------------------------------------------------------------------------------------	-------	--------------

Urban Affairs Committee Urban Affairs            Would appropriate \$500,000 from the Middle Income Workforce Housing Investment Fund for qualified applicant to conduct study regarding prefabricated housing as is defined in legislation. Would require the study to include: zoning regulations impacting prefabricated housing in various sizes of municipalities and counties; (1) state and local regulation of use of prefabricated housing and manufacturing; (2) necessary infrastructure; and (3) other items.

02/04/2025



Bill	NBA Position	Status
<b>LB 299</b>  Ibach  Business & Labor	<b>EXPAND ELIGIBILITY FOR PUBLIC BENEFITS RELATING TO EMPLOYMENT TO CERTAIN IMMIGRANTS</b>  Would define eligible alien as an individual authorized for employment pursuant to federal law. The Act would allow eligible aliens employed in Nebraska to be entitled to public benefits arising from employment, including: retirement benefits, employment security law benefits, deferred compensation, and other public benefits. JUAREZ PRIORITY BILL	Watch  General File
<b>LB 303</b>  Hughes  Education	<b>PROPERTY TAXES – SCHOOL FUNDING LEVY</b>  Would amend the Tax Equity and Educational Opportunities Support Act (TEEOSA). For FY 2025-26, the bill would lower the levy cap to \$1.05 to \$1.02. Would increase foundation aid from \$1,590, and generally lowers the levy.	Watch  In Committee
<b>LB 304</b>  DeBoer  Health & Human Services 02/06/2025	<b>FEDERAL CHILDCARE SUBSIDY PROGRAM</b>  Would eliminate the sunset date for the Federal Childcare Subsidy Program, expand income eligibility thresholds, and maintain current income thresholds of 185% of the federal poverty level.	Watch  In Committee
<b>LB 314</b>  Sorrentino  Revenue  01/31/2025	<b>AMENDED SPORTS ARENA FACILITY FINANCING ASSISTANCE ACT</b>  Would authorize co-applicant, which has authorized either the political subdivision or nonprofit corporation to Act, to pursue financing or bonds to acquire, construct, improve, or equip an eligible sports arena facility as defined in the Act. Would also authorize co-applicants to enter into a lease for use of sports arena facility at fair market rental value for a term not to exceed 20 years.	Watch  In Committee
<b>LB 316</b>  Kauth  Judiciary  01/29/2025	<b>AMEND NEBRASKA HEMP FARMING ACT AND UNIFORM CONTROLLED SUBSTANCES</b>  Would provide a definition for Cannabidiol, meaning a finished hemp consumer product that contains Cannabidiol extracted or derived from hemp that complies with the THC concentration limits. Further provides that hemp includes Cannabidiol products, but does not include the mature stocks of such plant, fiber produced from any such stocks, oil or cake made from the seeds of such plant, or any other compound, manufacture, salt, derivative, mixture, or preparation of such mature stocks or seeds of the plant. The bill would further bar, cultivation position, handling, transportation, processing, use, or consumption of hemp, other than Cannabidiol product. STORM PRIORITY BILL	Watch  In Committee
<b>LB 317</b>  Brandt  Natural Resources  02/13/2025	<b>MERGE DEPARTMENT OF NATURAL RESOURCES WITH DEPARTMENT OF ENVIRONMENT AND ENERGY</b>  Would merge the Department of Natural Resources with the Department of Environment and Energy and create the new name Department of Water, Energy, and Environment. NATURAL RESOURCES PRIORITY BILL	Watch  In Committee

Bill  
Introducer  
Committee  
Hearing Date

NBA Position

Status

---

**LB 320**                      **REQUIRE PLACEMENT OF POSTERS CONCERNING HUMAN TRAFFICKING IN HOTELS AND PUBLIC LODGING LOCATION AND PROVIDE TRAINING**                      Watch                      In Committee

Sanders                      Would require that hotels and similar public lodging establishments place posters relating to human trafficking in such establishments and provide for training on human trafficking to employees of such establishments.

Business & Labor

02/03/2025

---

**LB 324**                      **PROTEST PROCEDURES FOR BUSINESS IMPROVEMENT DISTRICTS**                      Watch                      In Committee

Moser                      Would allow postcard voting for creation or modification of business improvement districts. Would provide that proceedings shall terminate, if a special assessment is to be used, if the majority of record owners returning postcard oppose creation of a proposed business improvement districts. The same provisions apply if an occupation tax is to be used.

Urban Affairs

02/04/2025

---

**LB 325**                      **AMEND QUALIFICATIONS AND REQUIREMENTS FOR INSURANCE CORPORATION BOARD OF DIRECTORS**                      Watch                      Select File

Jacobson                      Would authorize an exception to the requirement that at least one of the Board of Directors of an insurance corporation be a resident of the state of Nebraska.

Banking, Commerce  
& Insurance

02/11/2025

---

**LB 328**                      **REDIRECT DISBURSEMENT OF DOCUMENTARY STAMP TAX TO COUNTIES**                      Watch                      In Committee

Holdcroft                      Would provide that any tax collected via documentary tax stamp be retained by the Register of Deeds and placed in the county General Fund. Under current law for each \$2.25 of tax collected, \$0.50 is placed in the county General Fund. The balance is paid as follows: \$0.95 to the Affordable Housing Trust Fund, \$0.25 to the Site and Building Development Fund, \$0.25 to the Homeless Shelter Assistance Trust Fund, and \$0.30 to the Behavioral Health Services Fund.

Revenue

02/21/2025

---

**LB 337**                      **AMEND STATUTES REGARDING REGULATION AND OPERATION OF ATVS AND UTVS AND AUTHORIZE ISSUANCE OF CERTIFICATE OF TITLE FOR MINIBIKE**                      Watch                      In Committee

Wordekemper                      Would change provisions concerning the regulation and operation of ATVs, UTVs, and authorize the issuance of certificate of title for minibikes.

Transportation &  
Telecommunications

01/28/2025

---

**LB 339**                      **CHILDCARE SUBSIDY PROGRAM REPORT**                      Watch                      In Committee

Hallstrom                      Would require the Department of Health and Human Services to provide a report regarding the federal childcare subsidy program.

Health & Human  
Services

02/06/2025

---





**Bill  
Introducer  
Committee  
Hearing Date**

**NBA Position**

**Status**

---

<b>LB 450</b>	<b>PROPERTY ASSESSED CLEAN ENERGY ACT</b>	Watch	In Committee
---------------	-------------------------------------------	-------	--------------

Fredrickson      Would update the Property Assessed Clean Energy Act to include grid resiliency projects and grid resiliency improvements for PACE loans.

Urban Affairs

02/11/2025

---

<b>LB 451</b>	<b>AMENDED PROVISIONS REGARDING UNCLAIMED PROPERTY TRUST FUND AND REDIRECT FUNDS</b>	Watch	In Committee
---------------	--------------------------------------------------------------------------------------	-------	--------------

Prokop      Would, beginning November 1, 2025, instead of transferring an excess of \$1 million from the Unclaimed Property Trust Fund to the Permanent School Fund, transfer the balance in excess of \$1 million from such fund, with the first million dollars to the Capitol Restoration Cash Fund and the remaining balance to the Permanent School Fund, which transfer would last until 2034 and commencing November 1, 2035. Would return the excess of \$1 million from such fund to the Permanent School Fund.

Appropriations

02/24/2025

---

<b>LB 453</b>	<b>GUARDIANS AND CONSERVATORS</b>	Watch	In Committee
---------------	-----------------------------------	-------	--------------

DeBoer      Would require a person, except for a financial institution, its officers, directors, employees or agents, or a trust company, nominated for appointment as guardian or conservator to authorize the Nebraska State Patrol to submit fingerprints of the applicant to the FBI to obtain criminal history record of the applicant, and subsequently, state patrol division report of the criminal history record to the State Court Administrator and require the applicant to pay the costs of fingerprinting and criminal background check. Would not require such fingerprinting nor national criminal history record information from temporary guardians or temporary conservators.

Judiciary

03/06/2025

---

**LB 458**                      **ADOPT PERMITTING APPROVAL TIMELINESS ACT**                      Watch              In Committee

Bostar                      Sections 1 -7 of the bill would adopt the Permitting Approval Timeliness Act imposing a time restriction of 60 days after submitting a completed building permit application to be acted upon or automatically granted to the applicant after 60 days. Would establish an appeal process for denial of permit application.

Revenue

01/30/2025                      Sections 8 - 14 would adopt the By-Right Housing Development Act to streamline the approval process for the development of housing intended to address statewide housing shortages and promote affordability. Would authorize accessory dwelling of a secondary housing unit on the same lot as the primary dwelling and may, but not require, include a separate kitchen, bathroom, and entrance. Would require all proposed By-Right housing developments to be approved by-right without discretionary review or approval by the planning commission, zoning board, or other regulatory authority. Would recognize the enforceability of restrictive covenants, or regulations of Condominium Association or Homeowners' Association. Would include definition of accessory dwelling unit as a self-contained living unit that (i) has its own cooking, sleeping, and sanitation facilities (ii) complies with or is otherwise exempt from any applicable building code, fire code, and public health and safety regulations adopted by the municipality, and (iii) is on the same lot as a single-family dwelling of greater gross floor area. Would define single-family dwelling as a building with one or more rooms designed for residential living purposes by one household that is detached from any other dwelling unit. Would require the municipality to adopt zoning regulations that allow a minimum of one accessory dwelling unit by-right on the lot or parcel containing a single-family dwelling.

Would prohibit municipality from requiring (a) additional parking to accommodate an accessory dwelling unit; (b) accessory dwelling unit to match exterior design, roof pitch, or finishing materials of single-family dwelling; (c) the single-family dwelling or the accessory dwelling unit be occupied by the owner; (d) a familial, marital, or employment relationship between occupants of single-family dwelling and occupants of accessory dwelling unit; (e) assess impact fees on the construction of an accessory dwelling unit; (f) improvements to public streets as a condition of permitting an accessory dwelling unit; (g) set maximum building height, minimum setback requirements, minimum lot sizes, maximum lot coverages, or minimum building frontages for accessory dwelling unit that are more restrictive than those for the single-family dwelling on the lot; (h) impose more onerous development standards on accessory dwelling unit; or (i) a restrictive covenant concerning accessory dwelling unit on a parcel zoned for residential use by a single-family dwelling. Would require a municipality that has not amended or adopted zoning regulations pursuant to provisions of legislation by January 1, 2026, be required to review and permit the accessory dwelling unit in accordance with the section of the legislative bill.

Section 17 - 37 would amend the issuance of tax deeds or foreclosures of tax sale certificates by reducing the time frame to wait before such actions may be taken based upon proof of property determined to be vacant and abandoned pursuant to factors outlined in legislation.

---

**LB 459**                      **ESTABLISH THE HOME WEATHERIZATION CLEARINGHOUSE WITHIN THE DEPARTMENT OF ENVIRONMENT AND ENERGY**                      Watch              In Committee

Conrad                      Would designate the creation and establishment of the Home Weatherization Clearinghouse within the Department of Environment and Agency in order to serve as the primary contact point for persons applying for grants, loans, or other programs that fund weatherization projects and also serve as the coordinator of other state and local agencies administering or applying for grants, loans, or programs. Would establish the primary focus of the clearinghouse as facilitating funding for whole-home rehabilitation projects, all while focusing on the shortage of housing inventory and its role in population attraction and retention, workforce development, economic development, and individual, family, health, and economic self-sufficiency.

Natural Resources

02/06/2025

---

**LB 465**                      **ELIMINATE INSPECTION REQUIREMENT OF PERSONAL VEHICLE BY DRIVER OF TRANSPORTATION NETWORK COMPANY**                      Watch                      In Committee

Bosn                      Would eliminate the requirement to obtain inspection of motor vehicle used in operation by a person driving for a transportation network company.

Transportation &  
 Telecommunications  
 03/03/2025

---

**LB 468**                      **CHANGE PROVISIONS RELATING TO INHERITANCE TAXES, CHANGE CERTAIN FEE AND TAX PROVISIONS, AND ELIMINATE A SALES TAX EXEMPTION RELATING TO DATA CENTERS**                      Watch                      In Committee

Clements                      Would direct the Securities Act Cash Fund, which now is used for the purpose of administering and enforcing provisions of the Securities Act of Nebraska and to the General Fund as directed by the Legislature, also for distributions to the county as provided in Subdivision (7)(c) of this Section, \$5 million annually to counties in proportion to the population that each county bears to the entire state, as shown by the last federal Decennial Census. Would increase marriage licensing fees, and identification inspections conducted by the County Sheriff, and transfer other funds. Includes an increase in documentary stamp tax from \$2.25 per \$1,000 of value to \$2.75 and a reduced amount of taxes paid to the Department of Insurance of amount paid to state General Fund from 40% to 30%. Would redirect such funds collected or increase to the county in order to reduce inheritance taxes for deaths occurring after July 1, 2025. Would reduce rate of tax to 1% of the market value of property inherited after receiving a \$100,000 exemption for each person with the status of uncle, aunt, niece, or nephew of the decedent and the same reduction to 1% for individuals not related in any manner to the decedent. Would eliminate a portion of the ImagiNE Nebraska Act within Section 77-6831(1)(c) eliminating sales and use tax incentives for the taxpayer that attains a cumulative investment in qualified property of at least \$50 million and has average compensation requirements and other requirements of such subsection in such Act and eliminate additional language and Section 77-6831(8)(b) (ii). CLEMENTS PRIORITY BILL

---

**LB 473**                      **UPDATE PROVISIONS OF THE NEBRASKA MONEY TRANSMITTER ACT AND NATIONWIDE MORTGAGE LICENSING SYSTEM AND REGISTRY**                      Watch                      General File

Banking, Commerce  
 Committee                      Comprehensive updates to the Nebraska money transmitters act on behalf of the Nebraska Department of Banking and Finance.

Banking, Commerce  
 & Insurance  
 02/18/2025

---

**LB 474**                      **AMEND AND RENAME NEBRASKA INSTALLMENT SALES ACT AND ELIMINATE NEBRASKA INSTALLMENT LOAN ACT**                      Watch                      Select File

Banking, Commerce  
 Committee                      Would update and modernize provisions within Nebraska Installment Sales Act and eliminate and transfer provisions now found in Nebraska Installment Loan Act. Would, at Section 4 of the bill which is new language at Neb. Rev. Stat. Section 8-2703, specifically state that Nebraska Money Transmitters Act does not apply to certain entities or individuals, a federally insured depository financial institution, bank holding company, office of an international banking corporation, foreign bank that establishes a federal branch pursuant to the International Bank Act of 1978, a corporation organized pursuant to the Bank Service Corporation Act, or corporation organized under the Edge Act. BANKING, COMMERCE AND INSURANCE PRIORITY BILL

Banking, Commerce  
 & Insurance  
 02/18/2025

---

**LB 476**                      **AMEND FOREIGN-OWNED REAL ESTATE NATIONAL SECURITY ACT**                      Watch                      In Committee

Guereca                      Would exempt from Foreign-Owned Real Estate National Security Act, lessor, lessee, or owner of real estate. If (a) acquired property interest while present in U.S. as a class of alien authorized to accept employment pursuant to federal law or (b) acquired the property interest at any time subsequent to the acquisition does not meet the definition of a nonresident alien.

Agriculture  
 02/25/2025

**LB 477**                      **AMEND WORKPLACE PRIVACY ACT**                                              Watch              In Committee

Fredrickson                      Would amend the Workplace Privacy Act by prohibiting an employer, as defined in the Act, to use an electronic communication device or wear such a device to track the employee's location of travel pattern or to confirm contacts with other employees, but such prohibition does not apply if a state of emergency is proclaimed by the Governor and certain conditions as described in legislation are met. Would not prohibit employer from tracking the location of property owned by employer as long as the property and employee possessing or using the property are not associated with the data collection. Would require any data collected that associates employee with property being tracked for travel patterns to be stored by independent third-party and only accessible by warrant. Would prohibit employer from taking adverse action as described in legislation.

Business & Labor

02/24/2025

**LB 483**                      **AMEND NEBRASKA MEDICAL CANNABIS PATIENT PROTECTION ACT**                                              Watch              In Committee

Storm                      Would clarify and amend meanings of terms within Nebraska Medical Cannabis Patient Protection Act.

Judiciary

**LB 484**                      **REDEFINE AGRICULTURAL AND HORTICULTURAL LAND FOR PROPERTY TAX ASSESSMENT**                                              Watch              In Committee

Quick                      Would remove from definition of agricultural and horticultural land. Such land that does not include land use for commercial purposes that are not agricultural or horticultural purposes, such as land use for solar or wind farm.

Revenue

**LB 487**                      **ADOPT THE RESTITUTION AND REDRESS FOR REDLINING TASK FORCE ACT**                                              Neutral              In Committee

McKinney                      Would adopt Restitution and Redress for Redlining Task Force Act. After scrubbing of history of state laws and policies that in 1935 Omaha Homeowner Loan Corporation created mapping for range of high risk to low-risk loans, resulting in neighborhoods in Omaha being systematically segregated and such discriminatory policy being adopted and sanctioned by Nebraska. Nebraska has continued to perpetuate, condone, and often profit from practices that continued to disadvantage Nebraskans, including the unjust generational wealth gap, unequal education, substandard housing, loss of property, and decrease property value. Would create a task force to: study and develop reparation proposals resulting from redlining practices, lingering negative effects of redlining and discrimination, the manner in which instructional resources and technologies are being used to deny legal, economic, educational, and societal harms of redlining and crimes against Nebraskans that live in cities of metropolitan classes, and the ways in which societal institutions, public and private, higher education, corporate, religious, and associational institutions benefited directly from redlining; recommend appropriate ways to educate the public of task force's findings; recommend appropriate remedies in consideration of the task force's findings; and electronically submit a report to the Legislature. Would establish a task force consisting of seven voting members: two from the Commission on African American Affairs; three from the second congressional districts; one from the first congressional district; and one from the third congressional district. Would, from effective date of act until November 1, 2028, receive all proceeds from taxes collected from Nebraska's Marijuana and Controlled Substance Tax Act.

Gov't, Military &  
 Veterans Affairs

**LB 490**                      **ALLOW APPLICATIONS FOR CERTIFICATES OF TITLE FOR CERTAIN AGRICULTURAL VEHICLES**                                              Neutral              In Committee

McKeon                      Would authorize owner of agricultural equipment/vehicles to apply for a certificate of title identified as the utility trailer; self-propelled equipment used exclusively to carry and apply fertilizer, chemicals, or related products; floater-spreader implements; and other implements of husbandry designed for and used primarily for tilling soil, harvesting crops, or feeding livestock; or any power unit hay grinder or combination that includes a power unit when operated without cargo.

Transportation &  
 Telecommunications  
 02/10/2025



---

<b>LB 494</b>	<b>AMENDED SCHOOL DISTRICT PROPERTY TAX RELIEF ACT AND DESIGNATE TRANSFER OF GENERAL FUNDS TO CASH RESERVE FUND AND SCHOOL DISTRICT TAX RELIEF CREDIT FUND</b>	Watch	In Committee
---------------	------------------------------------------------------------------------------------------------------------------------------------------------------------------------	-------	--------------

Dorn  
Revenue  
Would establish formula based upon actual General Fund net receipts for the completed fiscal year to determine amount to be transferred to the Cash Reserve Fund and the amount, if any, based upon the formula, to the School District Property Tax Relief Credit Fund. Would also establish the minimum amount of relief transferred to the School District Property Tax Relief Fund, rather than the minimum amount, as is now stated in the law.

03/06/2025

---

<b>LB 495</b>	<b>AMENDED PROVISIONS RELATING TO COMMUNITY COLLEGES UNDER PROPERTY TAX REQUEST ACT</b>	Watch	In Committee
---------------	---------------------------------------------------------------------------------------------	-------	--------------

Hansen  
Revenue  
Would remove community colleges from certain calculations concerning limitations on rate of levy and increase in property tax requests.

02/26/2025

---

<b>LB 498</b>	<b>AMENDED FOUNDATION AID AND OTHER PROVISIONS OF TAX EQUITY AND EDUCATIONAL OPPORTUNITIES SUPPORT ACT</b>	Watch	In Committee
---------------	----------------------------------------------------------------------------------------------------------------	-------	--------------

Murman  
Education  
Would amend foundation aid for each school. Increases foundation aid annually by the Consumer Price Index increase.

02/10/2025

---

<b>LB 500</b>	<b>CREATE THE SCHOOL FINANCING REVIEW COMMISSION</b>	Watch	In Committee
---------------	------------------------------------------------------	-------	--------------

DeBoer  
Education  
Would create a 21-member school finance review commission to review financing of public elementary and secondary schools, and provide methodology for, and components of, in-depth review.

02/10/2025

---

<b>LB 501</b>	<b>AMEND LAW CONCERNING ASSESSMENT OF DAMAGED REAL PROPERTY</b>	Watch	In Committee
---------------	-----------------------------------------------------------------	-------	--------------

Meyer  
Revenue  
Would allow damaged real property, rather than destroyed real property to be adjusted for tax assessment purposes; broadens listing of events causing property damage to include "other events"; remove provision requiring damage to exceed 20% of assessed value before being considered available for reduction in taxes; and authorize reduction for damage occurring prior to July 1 of the current assessment year.

---

<b>LB 510</b>	<b>AMEND GOOD LIFE TRANSFORMATIONAL PROJECT ACT AND GOOD LIFE DISTRICT ECONOMIC DEVELOPMENT ACT</b>	Watch	In Committee
---------------	---------------------------------------------------------------------------------------------------------	-------	--------------

Holdercroft  
Revenue  
Would limit, commencing July 1, 2025, that sales tax reduction from 5.5% to 2.75% on transactions occurring within the good life district located within the corporate limits of the city or village only after city or village-imposed sales or occupation tax equal at least 2.75% within such good life district within corporate limits of city or village. Would authorize city or village to adjust boundaries of the district, while presently only good life district applicant has such ability. Would authorize an increase in the acreage limit of boundaries of such district if such real property is adjacent to the existing good life district or, if not adjacent, within or adjacent to existing corporate limits.

---

**LB 511**                      **CREATE OFFENSE OF COMMERCIAL SEXUAL EXPLOITATION AND PROVIDE OTHER SUPPORT/REQUIREMENTS AGAINST HUMAN TRAFFICKING**                      Watch              In Committee

Holdercroft                      Would add several components to law to add awareness of sex trafficking, funding for awareness campaigns, and create offense of sexual exploitation.

Judiciary

03/12/2025

---

**LB 525**                      **ADOPT THE AGRICULTURAL DATA PRIVACY ACT**                      Watch              In Committee

Jacobson                      Would adopt the Agricultural Data Privacy Act, protecting multiple detailed components of agricultural operations; written consent authorizing a person's agricultural data to be processed. Would restrict controller from providing any difference in service, good, benefit, or reward to a person who does not consent to collection or possession of agricultural data or sell, provide, or use agricultural data of any person without person's authorization. Would prohibit processor from processing, selling, providing, or using agricultural data of a person without such person providing written consent. Would make a provision that waives or limits any requirement of processor described in act to be contrary to public policy, void, and unenforceable. Would make Attorney General exclusive authority to enforce such act and bring legal action including civil penalties of unspecified amount for violations, but would prohibit act from being construed as providing a private right of action for violation of such act.

Banking, Commerce  
& Insurance

02/03/2025

---

**LB 526**                      **CRYPTOCURRENCY MINING**                      Watch              In Committee

Jacobson                      Would impose an excise tax of \$0.025 per kilowatt hour on energy used by crypto currency mining operations in excess of 1000 kWh in a calendar year.

Revenue

02/12/2025

---

**LB 532**                      **REQUIRE EMPLOYERS TO USE E-VERIFY, PROHIBIT KNOWINGLY HIRING AN UNAUTHORIZED ALIEN, AND PROVIDE FOR DISCIPLINE AGAINST EMPLOYERS' LICENSES**                      Watch              In Committee

Kauth                      Would require employer, after making offer of employment accepted by an employee, to verify employment authorization of each employee using E-Verify; require action by commissioner of Department of Labor to notify the employer violating such requirement; and if the agency issued license to employer, the agency shall: (1) place license on probation for one year, or (2) if repeat violation, suspend license for at least 10 days but not more than 30 days, as determined by commissioner. If the employer knowingly contracts with unauthorized alien or a person employs or contracts with an unauthorized alien to perform labor, employer has violated prohibition of employing an unauthorized alien. The commissioner is required to provide notice of such violation, with consequences stemming from such action which could result in suspension of employer's license. Would allow reinstatement of license if unauthorized alien has been terminated and employer pays a reinstatement fee equal to the greater of one, commission's cost of investigating and enforcing violation or \$1,000; second and third violation increase penalties. Would require Department of Labor to develop and administer statewide random auditing program to inspect employers for compliance with act. Act would become operative January 1, 2026.

Business & Labor

02/03/2025

---

**LB 564**                      **CHANGE PROVISIONS RELATING TO FUND TRANSFERS TO THE SCHOOL DISTRICT PROPERTY TAX RELIEF CREDIT FUND AND THE AMOUNT OF TAX RELIEF GRANTED UNDER THE SCHOOL DISTRICT PROPERTY TAX RELIEF ACT**                      Watch              In Committee

Brandt                      Would amend previously identified proposed amounts to be transferred to the School District Property Tax Relief Credit Fund from the General Fund and state that for FY 2025-26, and each year thereafter, the fund be increased by \$150 million from the preceding fiscal year, instead of 3%.

Revenue

03/06/2025

---

**LB 575**                      **CHANGE PROVISIONS RELATING TO THE PROPERTY TAX REQUEST ACT AND PROPERTY TAX LEVY LIMITS**                      Watch              In Committee

Hallstrom                      Would change time in which joint public hearing be held on or after July 14 and prior to July 24, from current law, which is on or after September 14 and prior to September 24, and also limits tax levies for support of local governments to the formula set forth in Subsection (12) that states, in addition to specific levy limits provided in the section of law, if total taxable value of property in political subdivision exceeds the total taxable value from the prior year, then levy shall be no more than the levy necessary to raise the exact same amount of property taxes as raised by such political subdivision in the prior year, but political subdivision may exceed levy limit upon affirmative vote of at least two-thirds of such political subdivision's governing body.

Revenue

02/20/2025

---

**LB 583**                      **CHILD CARE GRANT FUND**                      Watch              In Committee

Spivey                      Would provide funding for licensed childcare provider in form of grant not to exceed \$15,000, an increase from the present \$10,000, with such grant based upon need demonstrated in application, and in which recipient shall not be eligible for a grant more than once in a two-year period instead of three-year period. Would direct DHHS contract with a statewide organization to assist in grant eligibility process. Would direct funding to Military Installation Development and Support Fund to be used to fund community-based organizations to provide services to Nebraska veterans. Would provide funding to Affordable Housing Trust Fund in which \$1.05 transferred, at least \$0.05 be distributed to emerging developers; and at least \$0.20 distributed to special population and innovation housing programs. Would provide funding to these programs, and others identified in the Act, from and increase in documentary stamp tax from \$2.25 per \$1000 of value to \$3.30. Would specifically designate distributions of such funds as follows: (1) \$1.05 to Affordable Housing Trust Fund; (2) \$0.25 cents to the Site Building Development Fund; (3) \$0.25 to Homeless Shelter Assistance Trust Fund; (4) \$0.40 to Behavioral Health Services Fund; (5) \$.05 to Economic Recovery Contingency Fund to established and operated office to pursue and coordinate grant funding for states; (6) \$.05 to Military Installation Development and Support Fund; (7) \$.05 to Innovation Hub Cash Fund; (8) \$.05 to Healthcare Homes for the Medically Underserved Fund; and (9), \$0.40 to Childcare Grant Fund.

Revenue

02/21/2025

---

**LB 591**                      **NEBRASKA INSTALLMENT LOAN ACT**                      Watch              In Committee

Ballard                      Under current law, a license is required under the Nebraska Installment Loan Act for any person, that is not a financial institution, who, at or after the time a loan is made by a financial institution, markets, owns, in whole or in part, holds, acquires, services, or otherwise participate in such loan. The bill would eliminate the requirement for those "who otherwise participate in" such loans. Further provides that a licensee that controls or owns 50% or more of one or more affiliates which are subject to licensure under the Act may, on behalf of each such affiliate apply for license and consolidate all compliance obligations.

Banking, Commerce & Insurance

02/18/2025

---

**LB 592**                      **AMEND ABLE PROGRAM AND ACCOUNTS ASSOCIATED WITH SUCH PROGRAM**                      Watch              Select File

Ballard                      Would amend law to state that any amount of funds in an account, defined as an Achieving a Better Life Experience Account, as defined in the act, would not be subject to levy, execution, judgment, or other operation of law, garnishment, or other judicial enforcement.

Revenue

---

**LB 597**                      **CHANGE PROVISIONS RELATING TO FOUNDATION AID, LOCAL EFFORT RATE YIELD, ADJUSTED VALUATIONS OF PROPERTY, AND CERTIFICATION DATES UNDER THE TAX EQUITY AND EDUCATIONAL OPPORTUNITIES SUPPORT ACT**                      Watch              In Committee

DeBoer                      Would change amount of foundation aid beginning in FY 2025-26 and each school year thereafter to the greater of \$1,500 multiplied by number of formula students for each district or 7.5% of basic funding calculated pursuant to Neb. Rev. Stat. Section 79-1007.16 for such school district. Would amend formula for calculating state aid.

Education

02/10/2025

---

---

**LB 602 DATA ELIMINATION AND LIMITING EXTENSIVE TRACKING AND EXCHANGE ACT Watch In Committee**

---

Juarez Would establish the Delete Act for control of personal data. Sets forth requirements for maintaining data collected on internet websites or mobile applications. Includes the same exemptions as found in the Data Privacy Act, adopted in 2024, which exempts financial institutions.

Banking, Commerce & Insurance  
 02/03/2025

---

**LB 604 BALLOT INITIATIVES OR REFERENDUM CHANGES Watch In Committee**

---

Storm Would establish procedures for challenging the sufficiency of ballot initiatives or referendums.

Gov't, Military & Veterans Affairs  
 02/20/2025

---

**LB 615 PROHIBIT DISTRIBUTING DEEPPAKES UNDER THE NEBRASKA POLITICAL ACCOUNTABILITY AND DISCLOSURE ACT Watch In Committee**

---

Cavanaugh, J. Would prohibit distributing deepfakes under the Nebraska Political Accountability and Disclosure Act.

Gov't, Military & Veterans Affairs  
 03/19/2025

---

**LB 622 AMEND NEBRASKA AFFORDABLE HOUSING ACT AND CREATE STATEWIDE HOUSING ASSISTANCE PROGRAM Watch In Committee**

---

Dover Would provide first priority in allocating trust fund assistance to selected homebuyer within an enterprise zone or an opportunity zone designated in the Federal Tax Cuts and Jobs Act for the lowest income buyers and located in the area declared extremely blighted. Would create a Statewide Housing Assistance Program administered by a nonprofit organization contracted by Department of Economic Development to: (1) provide down payment assistance for homebuyers; (2) permit any homebuyer specified in rules and regulations adopted by the department may apply for assistance; (3) any down payment assistance require occupancy as primary residence of recipient; (4) down payment in the form of a loan secured by lien and repaid upon transfer of title; and (5) limit down payment assistance to \$30,000. Would provide an increase in the documentary stamp tax rate from the current amount of \$2.25 to \$2.55, in which the increased amount would be credited to the Affordable Housing Trust Fund.

Revenue  
 02/21/2025

---

**LB 637 ADOPT THE DESTINATION NEBRASKA ACT Watch In Committee**

---

Ballard Would adopt the Destination Nebraska Act to promote and develop the general economic welfare of Nebraska to support unique sports and retail mix-use projects that will be destinations for out-of-state visitors, attract new sports-related industries, create employment opportunities, and further grow and strengthen Nebraska's retail, entertainment, and tourism industries. The program would be administered by the Nebraska Department of Economic Development.

Revenue  
 02/19/2025

---

**LB 642 ADOPT THE ARTIFICIAL INTELLIGENCE CONSUMER PROTECTION ACT Watch In Committee**

---

Bostar Would adopt the Artificial Intelligence Consumer Protection Act, which defines algorithmic discrimination by use of an artificial intelligence system. Prohibitions on artificial intelligence, discrimination and algorithmic discrimination apply to material decisions made based upon any of the following: (a) education enrollment or an education opportunity; (b) employment; (c) lending decisions; (d) healthcare services; housing; (e) insurance; or (f) legal services. Requires that beginning February 1, 2026, the developer of a high risk artificial intelligence system to use reasonable care to protect consumers from any known risks of algorithmic discrimination. Neck shall be enforced by the Attorney General, and a rebuttable presumption that a developer use reasonable care arises if the developer complies with the act with certain safe harbor provisions found in the Act.

Judiciary

---

Bill	Introducer	Committee	Hearing Date	NBA Position	Status
<b>LB 643</b>				Watch	In Committee
	<b>RESTRICT DEDUCTIONS OF CERTAIN NONPROFIT ORGANIZATIONS</b>				
Prokop	Revenue		03/26/2025		
<p>Would prohibit any person owning directly or indirectly, more than 30 parcels of single-family residential property defined as investment or rental property from claiming deductions from Nebraska income taxes relating to interest, taxes paid on, or any maintenance of such property and exclude applicability to property used as principal residence, property of qualified nonprofit organization as defined, or person who sold at least 10% of single-family residential property that was owned in any one calendar year and sold to owner occupants or 5% of single-family residential property that was sold during the same year as acquisition to first-time homebuyers.</p>					
<b>LB 646</b>				Watch	In Committee
	<b>EXEMPT FEEDLOTS UNDER THE LIVESTOCK BRAND ACT</b>				
Ibach	Agriculture		02/11/2025		
<p>Would allow a registered feedlot existing on the effective date to be an exempt feedlot (exempt from brand inspections or audits), unless the lot requests the Nebraska Brand Committee to remain a registered feedlot and would establish a timeframe in which to submit an exemption form to the brand committee. Would prohibit brand inspections, audits, or fees for cattle coming into any exempt feedlot, nor for any cattle leaving any exempt feedlot if the cattle are going directly from the exempt feedlot to slaughter.</p>					
<b>LB 647</b>				Watch	In Committee
	<b>CHANGE PROPERTY TAX PROVISIONS RELATING TO NET BOOK VALUE</b>				
Revenue Committee	Revenue		03/26/2025		
<p>Would create placeholder for adjusted net book value of for tangible personal property. REVENUE PRIORITY BILL</p>					
<b>LB 648</b>				Watch	In Committee
	<b>SALES AND USE TAX</b>				
Revenue Committee	Revenue		03/26/2025		
<p>Would create placeholder for change in sales and use tax rates commencing July 1, 2026.</p>					
<b>LB 649</b>				Watch	In Committee
	<b>CHANGE PROVISIONS RELATING TO AN INCOME TAX RATE</b>				
Revenue Committee	Revenue		03/26/2025		
<p>Would create placeholder for change in income tax rate. SANDERS PRIORITY BILL</p>					
<b>LB 650</b>				Watch	In Committee
	<b>SALES TAX EXEMPTIONS</b>				
von Gillern (at request of Governor)	Revenue		02/07/2025		
<p>Would eliminate certain sales tax exemptions; amend income tax provisions of nonresident income and certain tax credits; and change sunset dates to tax incentives.</p>					

---

<b>LB 651</b>	<b>AMEND NEBRASKA MEDICAL CANNABIS REGULATION ACT AND PROVIDE REGULATIONS</b>	Watch	In Committee
---------------	-------------------------------------------------------------------------------	-------	--------------

---

Conrad  General Affairs  03/03/2025	<p>Would prohibit qualified patient or registered caregiver to be subject to citation, arrest, prosecution, or penalty in any manner, or denied any right or privilege, including, but not limited to, civil penalty or disciplinary action by a court or occupational or professional licensing board for acting as prescribed in the legislation. Would prohibit smoking or inhaling cannabis by vaporization, in addition to other locations, a public place or place of employment, other than with an aerosol inhaler. Nothing in Act: (1) requires employer to permit/accommodate growing, possession, consumption, use, distribution, display, transfer, transportation, or sale of cannabis; (2) effects ability of employer to restrict use of cannabis by employees; (3) requires employer to accommodate the use of cannabis; or (4) requires medical assistance program, employer, or insurance carrier pursuant to Workers' Compensation Act to reimburse person for costs associated with medical use of cannabis. Nothing in act shall be construed to: (1) prohibit employers from prohibiting the use of cannabis; (2) permit cause of action against employer for wrongful discharge or discrimination; (3) prohibit person, employer, corporation, or other entity which occupies, owns or controls property from prohibiting or otherwise regulating growing, possession, consumption, etc. on or in the property, or (4) prohibit employer from establishing and enforcing drug testing policy, drug-free workplace policy, or zero-tolerance from drug policy. Any employee discharge from employment for identified related cannabis consumption or testing positive for controlled substance shall be disqualified from unemployment benefits.</p>
-------------------------------------------------	----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------

Would also amend Nebraska Medical Cannabis Regulation Act which, among other items, authorizes financial institution to loan money to, accept deposits from, and otherwise do business with any licensee as defined in the act to the same extent as other persons, subject to restrictions in the Act.

---

<b>LB 652</b>	<b>TERMINATE THE BOARD OF EDUCATIONAL LANDS AND FUNDS</b>	Watch	In Committee
---------------	-----------------------------------------------------------	-------	--------------

---

Hansen  Education	<p>Would terminate the Board of Education lands and funds on July 1, 2027, and thereafter require the Department of Administrative Services to assume control of all schools' lands under the control of the board, and to sell such lands as the leases for lands expire. Current tenants would have a right of first refusal to purchase such land. The proceeds of the sales of such land are solidly remitted to the state treasurer for credit to the permanent school fund of the state.</p>
-------------------------	----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------

---

<b>LB 672</b>	<b>AMEND NEBRASKA POLITICAL ACCOUNTABILITY AND DISCLOSURE ACT - SET CONTRIBUTION LIMIT FOR CANDIDATE COMMITTEES</b>	Watch	In Committee
---------------	---------------------------------------------------------------------------------------------------------------------	-------	--------------

---

Raybould  Gov't, Military & Veterans Affairs 03/19/2025	<p>Would set \$1,000 limit by person to candidate committee during the election period and require the candidate committee, within 10 days after receipt of contribution exceeding \$1,000, to refund the amount exceeding \$1,000 and report the contribution disclosing the name and address of the contributory, the amount received, the date received, and date returned. Would not prohibit candidates' own personal funds contributed to that candidate's committee. Would define election period as the calendar year of the election.</p>
---------------------------------------------------------------------	----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------

---

<b>LB 675</b>	<b>FIRST RIGHT OF REFUSAL FOR SALE OR LEASE OF SCHOOL LANDS LOCATED WITHIN INDIAN RESERVATION BOUNDARIES</b>	Watch	In Committee
---------------	--------------------------------------------------------------------------------------------------------------	-------	--------------

---

Raybould  Education	<p>For any school lands owned by the Board of Education lands and funds, would require any lands sold to first be offered to the Indian tribe with jurisdiction over Indian reservation lands. Would further authorize the Board of Education lands and funds, upon the written approval of the Governor, to enter into agreements with Indian tribes for the sale or exchange of any state educational lands or the lands of equal area or value.</p>
---------------------------	--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------

---

<b>LB 677</b>	<b>AMEND NEBRASKA MEDICAL CANNABIS REGULATION ACT AND PROVIDE REGULATIONS</b>	Watch	In Committee
---------------	-------------------------------------------------------------------------------	-------	--------------

---

Hansen  General Affairs	<p>Would authorize financial institution to loan money to, accept deposits from, and do business with any licensee, subject to restrictions of the Nebraska Medical Cannabis Regulation Act, and would define financial institution. GENERAL AFFAIRS PRIORITY BILL</p>
-------------------------------	------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------

03/03/2025

---



Bill  
Introducer  
Committee  
Hearing Date

NBA Position

Status

---

<b>LB 707</b>	<b>AMEND GOOD LIFE TRANSFORMATIONAL PROJECTS ACT</b>	Watch	In Committee
---------------	------------------------------------------------------	-------	--------------

von Gillern            Would create placeholder for Good Life Transformational Projects Act.

Revenue

---

<b>LB 710</b>	<b>INCREASE THE EARNED INCOME TAX CREDIT</b>	Watch	In Committee
---------------	----------------------------------------------	-------	--------------

Bostar                Would increase earned income tax credit from 10% of the federal credit allowed under the Internal Revenue Code to 20% of such credit beginning on or after January 1, 2025.

Revenue

02/19/2025

---

<b>LB 714</b>	<b>CHANGE PROVISIONS RELATING TO MOTOR VEHICLE TAXES AND FEES</b>	Watch	In Committee
---------------	-------------------------------------------------------------------	-------	--------------

Clements            Would change the distribution of taxes collected in relation to motor vehicles by providing additional funds to counties by increasing retainage from 1% to 2% by County Treasurer; transferring one in three-tenths of one percent to the State Treasurer, an increase from the current 1%; and modify the following percentages: to the county 40% instead of 22%; to the school system or local district, 37% instead of 60%; 23% instead of 18% to city or village, with exceptions as stated. What amend tax calculations based upon the age of vehicle and increase base tax rate for more expensive vehicles, up to and exceeding \$200,000.

Transportation &  
Telecommunications



