
This bill amends various sections of the State Electrical Act in Nebraska, focusing on redefining terms, changing licensing provisions, and updating inspection and fee structures. Key changes include the introduction of new definitions for "power limited systems" and the establishment of specific voltage and capacity limits for Class B electrical contractors and journeyman electricians. The bill clarifies the roles and responsibilities of fire alarm installers and apprentice electricians, including the conditions under which they may operate and the required supervision. Additionally, it modifies the licensing process by specifying qualifications for applicants and associated fees, mandates that all licenses and registrations expire on December 31 of even-numbered years, and outlines the renewal process, including continuing education requirements.

The bill also introduces a requirement for all holders of expired licenses or registrations to apply for a new license or registration, removing the previous stipulation that licenses must be expired for more than three months. It clarifies that property owners can perform electrical work on their principal residence or farmstead without needing a license, provided the work does not involve commercial or industrial installations. Further amendments include changes to inspection procedures and fees, allowing the board to charge additional fees if inspection costs exceed the original fee. It also permits directional boring or knifing contractors to install underground conduit or conductors under the supervision of a licensed electrician, while ensuring that only qualified employees perform directional boring activities. The bill repeals several original sections of the statutes to streamline the regulatory framework for electrical work in Nebraska. updates the Nebraska State Electrical Code to the minimum standards set forth in the 2026 National Electrical Code issued and adopted by the National Fire Protection Association. LB 726 also includes amendment references to the 2023 National Electrical Code passed in LB 716 (2024).

1/9 to General Affiars Cmte, 1/26 hearing	LB725	Quick	Change provisions of the State Electrical Act
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1/9 General Affairs Committee 1/13 hearing opposed	ACEC	LB726	Quick	Update references to the National Electrical Code in the State Electrical Act
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1/9 Biz and Labor Cmte, 2/26 Hearing	monitor	747 Sorrentino	Change provisions relating to child labor, the Nebraska Wage Payment and Collection Act, the Contractor Registration Act, and the Employee Classification Act	<p>amends several sections of the Nebraska Revised Statutes to update provisions related to child labor, penalties under the Nebraska Wage Payment and Collection Act, and the Contractor Registration Act. Key changes include the requirement for employers to retain employment certificates for children until they reach the age of sixteen or until their employment is terminated, and to make these certificates accessible to the Department of Labor. The bill also grants the Commissioner of Labor new powers to subpoena records and witnesses, conduct investigations without prior notice, and eliminates the requirement for a hotline and website for reporting suspected violations under the Employee Classification Act. Additionally, the bill modifies penalty provisions for employers who fail to comply with wage payment laws, allowing for the recovery of attorney's fees under certain conditions. It repeals outdated sections of the law and harmonizes various provisions to streamline enforcement and compliance processes. Overall, the bill aims to enhance the regulatory framework surrounding labor practices in Nebraska, particularly concerning the protection of child workers and the enforcement of wage payment laws.</p>
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1/26 Hearing	State Chamber Neutral	opposed	LB765 Holdcroft	<p>Change provisions relating to school district bonds and bonds issued by a joint entity that includes a Nebraska school district or educational service unit</p>	<p>Amends provisions related to the issuance of school district bonds in Nebraska. Issuance of School District Bonds School district bonds can be submitted for voter approval at special elections or during statewide primary or general elections. Bonds require a submission to qualified electors, with at least 50.1% voting participation and a majority in favor for approval. If defeated, the bond issue cannot be resubmitted for six months, except in cases of disaster or for newly created districts. Notice of the election must be published at least 20 days prior, detailing the election date and polling hours. Election procedures must follow the Election Act, and ballots from multiple counties must be counted and certified appropriately. Restrictions on Campaigning Public funds cannot be used to support or advocate for bond campaigns; privately raised funds are exempt from this prohibition. School district employees are prohibited from using paid work time to advocate for bond issues but may provide general information about them. Campaign materials advocating for bond issues cannot be distributed on school properties, although informational materials that do not advocate are permitted. Joint Entities and Bond Issuance Joint entities that include a Nebraska school district or educational service unit must also seek voter approval before issuing bonds. Similar voting requirements apply, including a 50.1% participation threshold and majority support. Notice for these elections must be given at least 50 days prior, and defeated bond issues cannot be resubmitted for at least six months. The same restrictions on public funds and employee advocacy apply to joint entities as to school districts. Repeal of Original Sections The bill repeals the original sections of the statutes being amended, ensuring updated compliance with the new provisions.</p>
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State Chamber Neutral 1/9 revenue cmte,
2/9 general file, 2/19 to R and R 3/6 to
engross, 3/17 on final reading, 3/17 E and R
filed and recorded

monitor

LB778

Dungan

Change grant eligibility provisions under the Civic
and Community Center Financing Act

any municipality that has applied for and received a grant of assistance under the Sports Arena Facility Financing Assistance Act shall not receive state assistance under the Civic and Community Center Financing Act for the same project for which the grant was awarded under the Sports Arena Facility Financing Assistance Act. (2) **A city of the primary class shall not be eligible to receive a grant of assistance from the Civic and Community Center Financing Act if the city has applied for and received a grant of assistance under the Sports Arena Facility Financing Assistance Act.** (3) **Any city that has received funding under the Convention Center Facility Financing Assistance Act shall not receive state assistance under the Civic and Community Center Financing Act.** (4) **From July 1, 2027 2023, to June 30, 2028 2024, a municipality shall be eligible for a grant of assistance under the Civic and Community Center Financing Act only if such municipality (a) partners with a certified creative district and (b) is not prohibited from receiving a grant of assistance under subsection (1), (2), or (3) of this section.** In awarding grants of assistance, the department shall give preference to any municipality that is partnered with a certified creative district. Notwithstanding the limitations on the amount of grants of assistance in section 13-2705, the department may award grants of assistance to qualifying municipalities in amounts set by the Nebraska Arts Council, which shall not be less than one hundred thousand dollars. The department shall coordinate with the Nebraska Arts Council for purposes of setting such amounts. For purposes of this subsection, certified creative district means a creative district certified pursuant to subdivision (5)0 of section 82-312. After June 30, 2028 2024, this subsection no longer applies. LB778 2026 LB778 2026 -2- (5) Any municipality eligible for a grant of assistance as provided in this section may apply for a grant of assistance from the fund. Any tribal government may apply for a grant of assistance from the fund. Application shall be made on forms developed by the department.

Hearing date 1/30/26 2/5

select 2/5
monitor

LB783

Hallstrom

Adopt the Uniform Assignment for Benefit of
Creditors Act and provide an exemption to the
documentary stamp tax

proposes the adoption of the Uniform Assignment for Benefit of Creditors Act in Nebraska, establishing a structured framework for individuals or organizations to assign assets for the benefit of their creditors. It includes comprehensive definitions of key terms and outlines the requirements for assignment agreements, emphasizing the necessity for written consent from both the assignor and assignee. The bill also introduces new provisions detailing the responsibilities of assignors and assignees, including the duty of the assignor to facilitate asset administration and the fiduciary responsibilities of the assignee to act in the best interests of the creditors. **Additionally, it provides an exemption from the documentary stamp tax for these assignments and sets forth the process for creditors to submit claims.** The bill further enhances the Uniform Assignment for Benefit of Creditors Act by clarifying the roles of creditors and assignees, including the establishment of a creditor's consent to court jurisdiction upon submitting a proof of claim. It specifies the order of priority for claims against the assignment estate, addresses the liability of assignees, and outlines the process for asset disposition. Moreover, it amends existing tax law to include a new exemption for assignments under this Act and ensures that assignments made in other states are recognized if they yield similar results. The bill also includes a severability provision and repeals the original section 76-902 of the Revised Statutes Supplement, 2025, to streamline the legal framework surrounding assignments.

1/9 to urban affairs, 2/3 hearing	hearing 2/10 monitor	ACEC	LB799	Urban Affairs	Adopt the Service Contract Reporting Act	introduces the Services Contract Reporting Act. The act requires cities of the metropolitan class, counties with populations over 500,000, and certain state agencies to annually report service contracts awarded during the prior fiscal year. Failure to comply results in suspension of state aid allocated to the city or county until the required report is submitted.
1/9 Urban Affairs 1/20 hearing	opposed	ACEC	800	Urban Affairs	Adopt updates to building and energy codes	updates the International Building Code (energy efficiency provisions), International Residential Code (energy efficiency provisions), and International Energy Conservation Code from the 2018 editions to the 2024 editions. would adopt portions of the 2024 International Building Code and International Residential Code at the state level and require local governments to adopt or conform to updated standards within a defined timeframe. While promoting consistency, the bill also raises considerations around construction costs, housing affordability, and local flexibility that will merit close review.
1/20 Urban Affairs Hearing hearing 1/20	opposed	ACEC	LB801	Urban Affairs	Adopt updates to building and energy codes	
1/9 appropriations cmet 2/12 Hearing date	monitor	NEDA	LB806	Ibach	Provide for a grant to a city of the first class from the Site and Building Development Fund	allow cities of the first class located in a county of fewer than 50,000 inhabitants to apply for a grant through the Site and Building Development Act to help mitigate the economic impact of a sudden and significant private-sector entity closure for the purposes of improving buildings or infrastructure related to the assets of the private-sector entity.
1/9 biz and labor cmte, 2/2 hearing date, 2/20 speaker priority bill 2/26 general file with AM 2134	monitor	NEDA	LB819	Hallstrom	Change provisions of the Rural Workforce Housing Investment Act and the Middle Income Workforce Housing Investment Act	amends the Rural Workforce Housing Investment Act by increasing the cost limitations and extending the sunset date to 2037. The bill also extends the sunset of the Middle Income Workforce Housing Investment Act to 2037.
1/9 Natural Resources, 1/15 Hearing 1/22 2/11 to E and R 2/23 on Select, 3/6 to E and R 3/11 on final reading			LB823	Wordekemp	Change provisions relating to burning permits and the statewide open burning ban	
1/9 Natural Resources Cmte Hearing Date 1/22	hearing 2/12		LR292CA	Andersen	Constitutional amendment to provide a new method of valuing real property for property tax purposes, provide a limit on property tax increases, provide certain exceptions, provide requirements for declared emergencies, provide for emergency bond levies, and eliminate conflicting constitutional provisions.	proposes a constitutional amendment regarding how real property is valued and taxed, separating fair market value from taxable market value and generally limiting annual tax increases to 3% on a parcel-by-parcel basis. While framed around predictability, similar approaches debated in prior sessions raised concerns about long term “lock-in” effects, market distortions, and uneven tax burdens that skew toward new businesses & homeowners. The Chamber is monitoring this proposal as part of broader conversations around sustainable property tax reform.

1/9 Revenue 1/21 hearing, 2.26 Select File 3/6 to E and R 3/17 final reading with ST67	monitor		LB834	Kauth	Change provisions relating to county assessors, the Property Tax Administrator, real property assessments, taxes levied in counties, delinquent taxes owed to counties, remission of sales and use taxes, and mobile homes	amend various sections of the Nebraska Revised Statutes concerning county assessors and property tax administration. It mandates that deputy county assessors be appointed by the county assessor, requiring them to work full-time and maintain a separate office unless local voters decide otherwise. The bill introduces certification examinations for county assessors, administered by the Property Tax Administrator, and allows for the adjustment of assessment deadlines and procedures specifically for counties with populations over 100,000. Additionally, it aims to eliminate obsolete provisions, redefine certain terms, and modify penalties for late reporting of property improvements, promoting uniformity in assessment processes across the state. The bill also addresses the collection and administration of sales and use taxes, stipulating that the tax on gross receipts from sales, including electronically delivered products, must be collected at the rate in effect when the gross receipts are realized. It allows lessors of vehicles to opt out of collecting sales tax on rental prices for extended periods, instead paying tax on the vehicle's cost. Furthermore, it establishes reporting requirements for mobile homes, including details that must be submitted to the county assessor by January 15 each year, and modifies the timeline for the Property Tax Administrator's annual reports. Overall, the bill aims to enhance the efficiency and accuracy of property tax assessments and collections in Nebraska.
1/12 Revenue Cmte 1/21 1/27 hearing, 2/17 on general file with AM1925	monitor		LB840	Rountree	Provide requirements for multifamily housing projects under the Nebraska Affordable Housing Act	Am1925 set definitions for accessibility
1/12 Appropriations cmte, 2/12 hearing	monitor		LB844	Rountree	Provide for additional grants under the Site and Building Development Fund	creates an additional eligible funding criteria for the Site and Building Development Fund. This new criteria allows for grants to food distribution non profits in counties with a population of more than a hundred thousand but less than three hundred thousand. The bill also states it is the intent of the Legislature to appropriate one hundred thousand dollars from the Site and Building Development Fund for this purpose.
1/12 Biz and Labor Cmte, 1/26 hearing, 2/17 Biz and Labor priority bill, 2/26 on General File with AM2141 3/4 to E and R 3/10 Select File with ER135	monitor	NEDA	LB847	Kauth	Adopt the Nebraska Registered Apprenticeship Act and change provisions relating to the combined tax rate under the Employment Security Law	The proposed bill establishes the Nebraska Registered Apprenticeship Act, which aims to create a structured framework for apprenticeship programs in the state. It defines key terms such as "apprentice," "apprenticeable occupation," and "apprenticeship agreement," and establishes the Nebraska Office of Registered Apprenticeship within the Department of Labor. This office will serve as the state apprenticeship agency, responsible for registering apprenticeship programs, setting standards, and resolving disputes related to apprenticeship agreements. Additionally, the bill outlines the creation of the Nebraska Apprenticeship Council, which will advise the office and promote community outreach regarding apprenticeship benefits. Furthermore, the bill amends section 48-649.01 of the Revised Statutes Supplement, 2025, by changing the combined tax rate under the Employment Security Law. Specifically, it modifies the allocation of the combined tax rate so that not less than fifty percent (in place of the previous eighty percent) will equal the contribution rate, while not more than fifty percent (replacing the previous twenty percent) will equal the state unemployment insurance tax rate. The bill also repeals the original section 48-649.01, indicating a comprehensive update to the tax rate provisions.

1/12 to Urban Affairs, 1/20 Hearing 2/12 on General File	monitor	LB850	Cavanaugh,	<p>Authorize the use of economic development programs for certain construction or rehabilitation of housing in cities of the metropolitan class and cities of the primary class under the Local Option Municipal Economic Development Act</p>	<p>allowing municipalities to use LB840 economic development revenue generated through a voter-approved sales tax to build or renovate housing for low-income individuals.</p>
1/12 Revenue Cmte, 1/29 hearing 2/20 Speaker Priority 2/20 on General File	2/6hearing monitor	LB852	Spivey	<p>Provide for the recapture of funding distributed from the Convention Center Support Fund to certain recipients</p>	<p>To allow counties to recapture a portion of public funds designated for high-poverty areas when entities that received those funds are no longer operating in those areas within a three year period. to enhance the Convention Center Facility Financing Assistance Act by introducing provisions for the recapture of funding distributed from the Convention Center Support Fund to certain recipients. Specifically, it establishes that recipients of funding must maintain their principal place of business within areas of high poverty for at least three years following the receipt of funds. If a recipient fails to comply, the county may recapture the funding on a pro-rata basis, which will then be returned to the Convention Center Support Fund or an applicable development fund. Additionally, the bill outlines the responsibilities of committees formed to manage these funds, including the requirement for public hearings and the submission of itemized reports on fund usage. The bill also specifies that ten percent of the funds appropriated to cities of metropolitan class will be allocated to areas with high poverty concentrations, with a focus on reducing street and gang violence and promoting small business growth. Furthermore, it clarifies that state assistance will cease upon the retirement of bonds related to the facilities or when the assistance reaches a specified limit. The act is set to become operative on January 1, 2027, and it repeals the original section 13-2610.</p>
1/12 Revenue Cmte 2/20 Speaker Priority 2/20 on General File	hearing 2/2 monitor	ACEC LB861	Bostar	<p>Require authorized building inspectors for inspections under the Building Construction Act and public access to certain building inspection records</p>	<p>amends the Building Construction Act by requiring public entities from the state to the municipal level to use an authorized inspector when inspection is necessary for building permits and structural scope inquiries. In addition, LB861 would require inspection records to be made available to the public, provided the inspected structure remains standing when the request for such records is made.Amends Section 71-6401 of the Building Construction Act to require that certain inspection records be made publicly available.</p> <p>Definitions: Authorized Inspector: A credentialed individual or third-party inspector registered/licensed with the State of Nebraska, contracted for inspections. It excludes individuals performing self-inspections for their own permits or buildings. Inspection Records: Documentation of pass/fail results, reasons for failure, or deviations from project specifications related to inspections required by permitting entities.</p> <p>Requirements: State agencies, counties, cities, or villages must use authorized inspectors for inspections tied to building permits or structural projects. Inspection records must be made publicly accessible if the structure is standing at the time of the request.</p>

1/12 to Biz and LaborState Chamber
Support 3/3 advanced to general file from
committee with LB864 and 1015 Cmte, 2/26
hearing

monitor

ACEC NED LB864

Prokop

**Transfer administration of student internships
from the Department of Economic Development
to the Department of Labor**

amends several sections of the Nebraska Revised Statutes to establish a framework for student internships administered by the Department of Labor. Key provisions include the creation of the Intern Nebraska Cash Fund, which will be used to support internship opportunities for students in the state. The bill outlines the definition of an internship, eligibility criteria for businesses to apply for grants, and the types of expenses that can be reimbursed, such as wages, tuition, housing, and transportation. The maximum grant award per internship is set at \$7,500, and businesses can apply for up to two grants for the same student. Additionally, the bill emphasizes the importance of equitable access to internship grants across different geographic areas in Nebraska and mandates the Department of Labor to develop a qualified action plan to promote these opportunities, particularly to underserved student populations. The bill also includes provisions for the department to submit annual reports on the demand and impact of the internship grants, and it allows for the adoption of rules and regulation

1/12 Revenue Cmte 2/20 hearing

ACEC

LB872

Conrad

Eliminate an income reduction for extraordinary
dividends and certain capital gains for income tax
purposes

eliminates an income tax reduction for extraordinary dividends and certain capital gains and repeals sections 77-2715.08 and 77-2715.09. The Special Capital Gains Election was a financial incentive given to Nebraska's business community in 1987 through LB 775. This exemption was intended to entice highly compensated officers and employees to remain in and relocate to Nebraska, and to protect business owners from paying any tax on the increased value of the stock in their company if the business was sold.

1/12 Revenue Cmte 2/20 hearing 2/24 on
Final Reading 2/27 Passed 42-6-1 3/3
signed by governor

to E and R

LB877

Hallstrom

Designate certain substances as controlled
substances under the Uniform Controlled
Substances Act

update the Nebraska Uniform Controlled Substances Act to conform the state Controlled Substances Schedule to the federal Controlled Substances Schedule.

						<p>Establishes a legal framework for undocumented individuals in Nebraska to obtain permits for work and immediate family residency, ensuring compliance with state regulations while seeking federal authorization. The Guest Worker Permit Act aims to provide a legal framework for undocumented individuals in Nebraska to obtain guest worker permits. It defines key terms such as "guest worker permit," "undocumented individual," and "employer," and sets eligibility criteria that include being at least eighteen years old, residing in Nebraska, and having no serious criminal convictions. The act requires individuals to apply for a permit before engaging in contracted work, with specific timelines for compliance. Permits will serve as identification but cannot be used for accessing benefits or working outside Nebraska. The application process involves submitting documentation, paying fees, and undergoing a national criminal history record check, with the Department of Labor overseeing implementation and having the authority to deny applications based on established criteria.</p> <p>Additionally, the bill introduces new provisions regarding the responsibilities of permitholders, including the requirement to maintain eligibility and update contact information regularly. The Department of Revenue is responsible for revoking permits under certain conditions, such as serious criminal convictions or failure to fulfill contracted services. Permitholders must also make a good faith effort to learn English, and a system for withholding income tax will be implemented for those without a social security number. The act establishes a verification process for employers to confirm permit validity, outlines penalties for violations, and allows the Department to notify immigration authorities if a permit is revoked or expired.</p>
1/12 Biz and Labor Cmte, 2/9 Hearing	monitor	LB879	Guereca		Adopt the Guest Worker Permit Act	
1/12 Revenue Cmte, 1/30 hearing 2/12 on general file, 2/19 to E and R, 2/26 on select file,, 3/17 on final reading	monitor	ACEC	LB883	Andersen	Change provisions relating to the Civic and Community Center Financing Act and the Revitalize Rural Nebraska Grant Program	<p>provide technical revisions that will streamline review processes and reduce an inflexible regulatory burden when a community has found a building or property to have ended its useful life. Properties that are determined historic, as currently written, are not eligible for funding support regardless of their current condition. The changes outlined aim to provide flexibility for the community when needed, while still ensuring a public benefit through mitigation, documentation, or commemoration of the historic property, if it must be demolished. Additionally, the activities of 19-1202 are to be covered through programs funding rather than through the Federal Historic Preservation Fund.</p>
1/12 judiciary cmte, 1/128 hearing, 2/19 Clouse priority bill, 3/17 to E and R Initial	monitor	ACEC	LB889	Clouse	Change a penalty in the State Electrical Act	<p>penalty provisions for violations of the State Electrical Act related to the offenses of making false statements in license applications, performing unlicensed electrical work, failing to request required inspections, interfering with inspectors, and noncompliance with the Act or State Electrical Division orders. shall be a Class willfully to commit or IV felony to misdemeanor knowingly and to order, instruct, or direct another to commit any of the following acts: (1) To make a false statement in any license application, request for inspection, certificate, or other lawfully authorized or required form or statement provided by the State Electrical Act; (2) To perform electrical work for another without a proper license for such work; (3) To fail to file a request for inspection when required; (4) To interfere with or refuse entry to an inspector lawfully engaged in the performance of his or her duties; or (5) To fail or neglect to comply with the act or any lawful rule, regulation, or order of the board.</p>

1/12 judiciary cmte, 2/11 hearing			LB897	Lonowski	Change a penalty and provide a fee for violating the open burning ban	Any person violating the statewide open burning ban shall be guilty of a Class III misdemeanor. In addition to the penalty a municipality or rural or suburban fire protection district may charge a fee to such person to cover the costs incurred by a municipality or rural or suburban fire protection district in responding to and extinguishing any fire resulting from a violation. Municipalities and rural and urban fire protection districts may establish a fee structure consistent with the approximate cost for responding to and extinguishing such fire.
1/12 to HHS 1/20 to Govt, Military and VA Cmte, 2/12 hearing 2/19 General File	hearing 2/12 monitor	ACEC	LB899	Lonowski	Change and eliminate provisions of the Engineers and Architects Regulation Act	to change the requirements for using seals; to eliminate an exception relating to the practice of architecture by certain nonresidents; to change and eliminate provisions relating to certain applications relating to engineers; to harmonize provisions; and to repeal the original sections.
1/13 urban Affairs 2/10 hearing, Christmas Treed	support	NEDA	LB915	Lippincott	Change the number of authorized inland port districts under the Municipal Inland Port Authority Act	Allow one additional Inland Port Authority district, for a total of six. The five current ones are in Omaha, Bellevue, South Sioux City, Lincoln County and Fremont/Dodge County. Districts require approval from a host city or county and are intended to help spur economic development.
1/13 Revenue Cmte, 2/11 hearing	monitor	NEDA	LB918	Conrad	Change provisions relating to limitations on state assistance under the Sports Arena Facility Financing Assistance Act	updates the Sports Arena Facility Financing Assistance Act Board to increase the allowable years of state assistance for sports complexes in smaller municipalities (cities of the second class or villages) from five to ten years. No more than ten five years of funding for a sports complex 27 located in a city of the second class or village shall be paid by state assistance received pursuant to section 13-3108.
1/13 to biz and labor cmte, 2/17 priority for cmte, 3/9 general file, 3/23 on floor	monitor		LB921	Ibach	Adopt the Nebraska Worker Adjustment and Retraining Notification Act and change certain employer duties under the Non-English-Speaking Workers Protection Act	adopts the Nebraska Worker Adjustment and Retraining Notification Act and clarifies employer duties under the Non-English-Speaking Workers Protection Act. LB 921 requires employers to notify the Department of Labor when a mass layoff event occurs that affects 25 or more employees at least 60 days in advance of the mass layoff event. to amend section 48-2209, Reissue 2 Revised Statutes of Nebraska; to adopt the Nebraska Worker Adjustment and Retraining Notification Act; to change certain employer duties under the Non-English-Speaking Workers Protection Act; and to repeal the original section.

1/14 to Banking, Commerce and Insurance Cmte hearing 2/10 Skyline
Hearing 2/10 2/17 General File monitor 1/12/2026 LB953 von Gillern
Change provisions related to eligible activities for and requirements for assistance from the Site and Building Development Fund

would enable the Department of Economic Development to utilize the Site and Building Development Fund to finance grants to **political subdivisions and nationally accredited golf associations for the construction of golf facilities within the boundaries of a metropolitan class city**. To obtain approval for such a grant, an applicant must provide the director of the Department of Economic Development with documentation of: (i) the proposed facility's programming for veterans and youth, (ii) support from golf associations, (iii) support from the mayor of the city where the facility will be located, and (iv) proof of funding for at least eight percent of total construction costs. The size of such a grant is capped at twenty percent of total construction costs. the Department of Economic Development shall use the Site and Building Development Fund to finance loans, grants, subsidies, credit enhancements, and other financial assistance for industrial site and building development and for expenses of the department as appropriated by the Legislature for administering the fund. The following activities are eligible for assistance from the fund: (a) Grants or zero-interest loans to villages, cities, or counties to acquire land, infuse infrastructure, or otherwise make large sites and buildings ready for industrial development; (b) Matching funds for new construction, rehabilitation, or acquisition of land and buildings to assist villages, cities, and counties; (c) Technical assistance, design and finance services, and consultation for villages, cities, and counties for the preparation and creation of industrial-ready sites and buildings; (d) Loan guarantees for eligible projects; (e) Projects making industrial-ready sites and buildings more accessible to business and industry; (f) Infrastructure projects necessary for the development of industrial-ready sites and buildings; (g) Projects that mitigate the economic impact of a closure or downsizing of a private-sector entity by making necessary improvements to buildings and infrastructure; (h) Public and private sector initiatives that will improve the military value of military installations by making necessary improvements to buildings and infrastructure, including, but not limited to, a grant for the establishment of the United States Strategic Command Nuclear Command, Control, and Communications public-private-partnership facility;

1/14 to Banking, Commerce and Insurance Cmte hearing 2/10 2/17 General File monitor NEDA 982 von Gillern
Provide for the recalculation of certain base-year employees under the Nebraska Advantage Act

would direct the Department of Revenue to recalculate the number of base-year employees of a Tier 6 Nebraska Advantage participant if the participant sold a part of its business to another entity. This recalculation would subtract from the number of base-year employees included on the Form 312N most recently before the date of sale the number of employees in the sold portion of the business. A Tier 6 participant would only qualify for such a recalculation if (i) the sold portion of the business remained operational under the new owner for at least two years post-sale, (ii) the primary purpose of the sale was not to close an existing business location, and (iii) the agreement for Tier 6 participation was entered after December 31, 2016.

1/14 Urban Affairs Cmte, 2/3 hearing	monitor	LB981	Urban Affairs Committee	Provide powers to cities of the metropolitan class to regulate housing authorities and change provisions of the Nebraska Housing Agency Act	amends the Nebraska Housing Agency Act to provide prescribed responsibilities for a housing agency for a city of the metropolitan class in response to bed bugs in dwelling units. The bill requires the housing agency to conduct inspections, disclose infestations to prospective tenants, and promptly address reported bed bug issues through professional pest control services. The housing agency is also responsible for maintaining records of all complaints and control measures provided and for the costs of investigation and remediation. Changes include: To require any housing authority in a city of the metropolitan class to comply with any city rental inspection and registration ordinance, code enforcement, and inspection of residential rental properties. Bed bug means a member of the Cimicidae family of parasitic insects;
1/15 Revenue Cmte, 2/18 Hearing	Monitor	LB990	Dover	Rename the School District Property Tax Relief Act as the Live Here Thrive Here Act and the School District Property Tax Relief Credit Fund as the Live Here Thrive Here Credit Fund and change the distribution of property tax credits under the act	This bill renames the School District Property Tax Relief Act as the Live Here, Thrive Here Act to reflect its refined approach to the distribution of property tax credits. Beginning in tax year 2027, the bill limits eligibility for such credits to real property owned by Nebraska resident individuals as defined in state law. This change is intended to prioritize the use of Nebraska tax resources for Nebraska residents, promote long-term community stability, and reinforce the state's commitment to individuals and families who live, work, and invest in Nebraska as their permanent home. to rename the School District Property Tax Relief Act as the Live Here Thrive Here Act and the School District Property Tax Relief Credit Fund as the Live Here Thrive Here Credit Fund; to define a term and change the distribution of property tax credits under the School District Property Tax Relief Act; to harmonize provisions; and to repeal the original sections.
1/15 Appropriations Hearing 2/20/26		LB992	Dover	State intent regarding appropriations	This is a shell bill introduced in case an appropriation bill was needed.
1/15 Govt Affairs Cmte, Hearing 2/5 3/20 General File with AM2365 2/19 Ballard Priority	monitor	LB997	Andersen	Change provisions relating to emergency contracts in the State Procurement Act	updates the notification requirements governing emergency sole source contracts. When an emergency sole source contract is approved by a state agency director or designee, a copy of the contract and the agency's written justification for the emergency shall be provided to the Auditor of Public Accounts in addition to the Director of Administrative Services. all proposals for sole source contracts for services in excess of fifty thousand dollars shall be preapproved by the division except in emergencies. In case of an emergency, contract approval by the state agency director or his or her designee is required. Copies A copy of the contract and state agency justification of the emergency shall be provided to the Director of Administrative Services and <u>the Auditor of Public Accounts</u> within three business days after contract approval. The state agency shall retain a copy of the justification with the contract in the state agency files. The Director of Administrative Services shall maintain a complete record of such sole source contracts for services.
2/15 Banking, 2/10 hearing	monitor	LB999	Spivey	Adopt the Business Innovation and Startup Commission Act	Create the Business Innovation and Startup Commission to provide for general planning, coordination, and an operating program to support entrepreneurship, startups, and business innovation in Nebraska; (b) Provide for grants and other assistance for the purpose of expanding access to capital, commercialization, and business development services as part of a comprehensive statewide innovation ecosystem; and (c) Authorize collaboration with state agencies, political subdivisions, educational institutions, and private partners for the purpose of strengthening and aligning Nebraska's startup and innovation infrastructure.

1/15 Govt Cmte 2.27 hearing	monitor	LB1002	M.	Change provisions relating to filings under the Cavanaugh, Nebraska Political Accountability and Disclosure Act	increase the fees for late filings
1/15 Govt Military and Veteran Affairs 2/27 hearing	monitor	LB1017	Raybould	Provide a limit on contributions made to a candidate committee under the Nebraska Political Accountability and Disclosure Act	Beginning January 1, 2027, no person shall make one or more contributions to a candidate committee totaling more than three thousand five hundred dollars during an election period. A candidate committee shall, within ten days after receipt, refund any contribution from a person which exceeds a total of three thousand five hundred dollars received during an election period from such person and report such contribution on subsequent campaign statements disclosing the name and address of the contributor, the amount received, the date of receipt, and the date returned. This section does not apply to a candidate's own personal funds contributed to that candidate's candidate committee. 16 (2) Beginning January 1, 2029, and every two years thereafter, the limitation provided for in subsection (1) of this section shall be adjusted to be equal to the then current limitation adjusted by the cumulative percentage change in the Consumer Price Index for All Urban Consumers published by the Federal Bureau of Labor Statistics for the two-year period preceding the adjustment date. The amount shall be rounded to the nearest multiple of one hundred dollars. (3) For purposes of this section, election period means the calendar year of the election.
1/15 Govt Military and Veteran Affairs establish limits on contributions to candidate committees, aligning state limits with those for federal candidates. 2/27 hearing 3/17 on General File	monitor	LB1018	Raybould	Change provisions relating to prohibited expenditures by committees under the Nebraska Political Accountability and Disclosure Act	no committee shall make expenditures expend funds for the purchase or payment of: (1) Clothes or medical or dental expenses of a candidate or the members of his or her immediate family; (2) Installment payments for an automobile owned by a candidate; (3) Mortgage or rental payments for a permanent residence of a candidate; (4) The satisfaction of personal debts, including installment payments on personal loans, except campaign loans subject to reporting required by subsection (2) of section 49-1456; (5) Personal services, including the services of a lawyer or accountant, except campaign services subject to reporting pursuant to the provisions of section 49-1455; or (6) Office supplies, staff, or furnishings for the public office for which an individual is a candidate for nomination or election except as set out in subsection (2) of section 49-1446.01; . (7) In the case of a ballot question committee, the purpose of influencing or attempting to influence the action of voters in assistance of or in opposition to the nomination or election of a candidate; or (8) In the case of a candidate committee, goods, materials, services, or facilities on behalf of a ballot question committee, including, for the purpose of receiving a lower rate on advertisements, the broadcast of advertisements which were produced by the ballot question committee but paid for by the candidate committee. This subdivision shall not prohibit a candidate or candidate committee from expressing a position or opinion in support of or in opposition to a ballot question or initiative or referendum petition
1/15 Natural Resources 2/5 hearing	monitor	LB1027	Storm	Eliminate certain exemptions applicable to privately developed renewable energy generation facilities and change requirements for the construction of privately developed renewable energy generation facilities	All Nebraska public power utilities are required to go in front of the Power Review Board (PRB) to get approval to build electric generation. They must go through a hearing and get approval. However, out of state and foreign owned companies do not have to do the same. This bill requires private electric suppliers to go through the same process as our Nebraska public power utilities through the Power Review Board to seek approval to build electric generation. Furthermore, the bill requires private electric suppliers to secure a power purchase agreement with a Nebraska public power utility for the output of their electricity.

1/15 Appropriations Hearing 2/12/26	monitor	NEDA	LB1030	Dorn	Appropriate funds to the Department of Economic Development for state aid to development districts	appropriates an unspecified amount from the General Fund to Nebraska's Economic Development Districts. These 8 districts represent the entire state and are committed to enhancing the communities and businesses within each region. Each of the Economic Development Districts are engaged in a variety of activities including but not limited to: Community Development, Business Development, Housing Development, and Transportation Planning.
1/13 Reference Cmte, 2/4 hearing	monitor		LR300	Spivey	Create the Nebraska Economic Development Task Force.	create a task force to develop policy and recommend plans to improve economic development in the state.
1/15 Business and Labor Cmte, 1/26 Hearing State Chamber support 3/3 advanced to general file from committee with LB864 and 1015	monitor	NEDA	LB1015	Ibach	Redefine a term and change provisions relating to the combined tax and the state unemployment insurance tax rate under the Employment Security Law and change provisions relating to the Business Innovation Act	LB1015 would create a new Business Innovation Cash Fund , financed through a designated portion of state unemployment insurance tax revenues, to support activities under the Business Innovation Act. The proposal builds on prior legislative action establishing the Workforce Development Program Cash Fund (created under LB265 last session).
1/16 Revenue 2/2 Hearing	monitor		LB1038	Hughes	Change provisions relating to school funding and property taxes	a reconfiguration of the state's existing school finance system could bring down local property tax levies without the need for additional funding. While the potential fix would not change the amount Nebraskans pay to support their local schools, would better reflect the efforts of lawmakers to reduce property tax burdens.
2/27 Urban Affairs hearing 2/27 on General File with AM2172	monitor		LB1041	Rountree	Provide requirements for cities, villages, and counties relating to accessory dwelling units	
1/16 Banking Cmte, 2/2 Hearing 2/17 General File	hearing 2/2 monitor	NEDA	LB1044	Prokop	Change provisions of the Business Innovation Act	LB1044 proposes updates to Nebraska's Business Innovation Act, revising how state support is awarded for prototype development and commercialization efforts. The bill would increase baseline funding levels for both programs, adjust eligibility and matching requirements, and modify grant caps, signaling a renewed emphasis on early-stage innovation and applied commercialization. It also removes the requirement for gubernatorial approval of the program's action plan, shifting more discretion to the administering agency. The proposal fits within broader conversations about how Nebraska supports innovation, leverages private-sector partnership, and balances program flexibility with accountability.
1/16 Business and Labor Committee Hearing 2/23 2/26 General File with Am 2213, on floor 3/9 3/13 advanced to select	hearing 1/23 monitor		LB1056	Conrad	Change provisions of the Nebraska Workers' Compensation Act	provisions for interpreter services, adjustments to compensation schedules, and the right to select physicians for injured employees. Enhance benefits and services for injured workers. Key changes include the requirement for interpreter services, adjustments to compensation schedules, and annual cost-of-living adjustments.
1/21 Revenue Cmte Hearing dtae 1/29/26 State Chamber supports 3/3 advanced to general file from committee with AM2213 3/18 To E and R	hearing 1/29 monitor	NEDA	LB1067	Hallstrom	Change provisions relating to the Affordable Housing Trust Fund, the rate and disbursement of the documentary stamp tax, the Rural Workforce Housing Investment Fund, and the Middle Income Workforce Housing Investment Fund	LB1067 would increase Nebraska's documentary stamp tax on real estate transactions by \$1.50 and redirect a portion of the additional revenue toward the Rural Workforce Housing Investment Fund and the Middle Income Workforce Housing Investment Fund. It also restricts the Legislature's ability to sweep funds from the Affordable Housing Trust Fund. While the proposal strengthens dedicated housing investment, it will likely trigger conversations around transaction costs and past "cash sweeps" of housing funds.
1/16 Appropriations Cmte, 2/12 hearing	hearing 2/12 monitor	NEDA	LB1070	Dover	Change appropriations to the Department of Economic Development	guarantee that all documentary stamp tax revenues designated for the Nebraska Affordable Housing Trust Fund are entirely accessible and expended for the advancement of affordable housing, consistent with the Nebraska Affordable Housing Act.

1/16 Appropriations Cmte	Hearing 2/12	monitor	LB1070	Clements	Change appropriations to the Department of Economic Development	LB 1070's purpose is to guarantee that all documentary stamp tax revenues designated for the Nebraska Affordable Housing Trust Fund are entirely accessible and expended for the advancement of affordable housing, consistent with the Nebraska Affordable Housing Act.
1/16 Appropriations Cmte	Hearing 2/12/26	monitor	LB1071	Speaker Arcl	Provide, change, and eliminate provisions related to appropriations for the expenses of Nebraska State Government for the biennium ending June 30, 2027	Budget Bill
3/6 general file with AM2162	3/19 Cloture					
Failed						
1/20 Appropriations Cmte	Hearing 2/2/26	monitor	LB1072	Speaker Arcl	Provide for and change transfers from the Cash Reserve Fund and provide, change, and eliminate provisions relating to fees, funds, fund transfers, agency powers and duties, and various statutory programs	Budget Bill
3/6 on general file with Am2165	3/19 to E and R					
1/20 to Bus and Labor	2/27 Hearing 2/23	hearing 2/23	LB1077	Brandt	Change provisions relating to workers' compensation insurance policies and deductibles	updates how workers' compensation claims data is reported for purposes of calculating experience modification factors used to set insurance premiums. It moves Nebraska from a gross reporting system to a net reporting system, aligning with surrounding states. Under this approach, deductible payments made by employers would not be included when determining a business's experience modification factor. Overall, the bill aims to reduce longterm premium cost while maintaining incentives for injury prevention and risk management.
1/20 to judiciary	2/12 hearing	hearing 2/12 support	LB1079	von Gillern	Change provisions relating to the habitual criminal enhancement for theft offenses	is intended to address the problem of theft committed by repeat felony theft offenders, especially theft committed at construction sites , by lowering the threshold at which enhanced penalties may be invoked for such offenses. LB 1079 aims to accomplish this by removing the requirement of 29-2221(1) that a term of imprisonment lasting at least one year have been served on two prior felony convictions if an individual is (a) convicted of a felony under sections 28-509 to 28-518 and (b) has been convicted of at least two felonies under the aforementioned sections or similar statutes in another jurisdiction.
1/20 to Biz and Laobr,	2/9 hearing 2/19	monitor	LB1089	Hughes	Change enforcement provisions of the Nebraska Healthy Families and Workplaces Act	updates how workers' compensation claims data is reported for purposes of calculating experience modification factors used to set insurance premiums. It moves Nebraska from a gross reporting system to a net reporting system, aligning with surrounding states. Under this approach, deductible payments made by employers would not be included when determining a business's experience modification factor. Overall, the bill aims to reduce longterm premium cost while maintaining incentives for injury prevention and risk management.
Armendariz priority,	3/17 General File with AM2610					
1/20 Revenue Cmte,	1/28 hearing	monitor	LB1094	Ballard	Adopt the By-Right Housing Development Act and the Permitting Approval Timeliness Act	accomplished thereby: LB 1094 streamlines procedures and timelines for various residential zoning issues. It states that a planning board has 75 days to approve residential development plans. It also states that any submission for a development that complies with all applicable regulations should be approved by right.
1/21 Revenue Cmte	Hearing 2/4	monitor	LB1109	von Gillern	Eliminate certain sales and use tax exemptions and a renewable energy tax credit and change provisions relating to the Nebraska Advantage Research and Development Act and the ImagiNE Nebraska Act	eliminates the exemption for purchased of property made by non profit organizations when the property will be transferred to another organization with a similar expemption. Eliminates the saels and use tax for exemtion for data centers,includes an emergency clause.
Chamber supports	2/20 on general file with AM2105					

1/21 Revenue Cmte 2/6 hearing, 2/17 on General File	monitor		LB1110	von Gillern	Change provisions related to the distribution of certain tax revenue, confidentiality of shared information, contracts between the Tax Commissioner and collection agencies, and the collection and enforcement of delinquent income tax claims and provide for fees	LB 1110 makes several changes to the operations of the Department of Revenue: (1) allows for confidential information sharing between the DOR and the Department of Health and Human Services; (2) creates a collection fee of \$25 or ten percent of the tax liability, whichever is greater, for the collection of all delinquent taxes and allows the DOR to add the actual costs incurred by the department to collect the delinquent taxes; (3) creates a collection fee of \$25 or ten percent of the tax liability, whichever is greater, for all assessments and notices of deficiency; (4) authorizes filing fees for petitions of redetermination (\$40), applications for a waiver of interest or penalty (\$25), and written requests for a certificate stating no tax is due (\$25); (5) redistributes mechanical amusement tax revenues from the Charitable Gaming Operations Fund to the Department of Revenue Enforcement Fund; (6) requires any fees to a collection agency for the collection of delinquent taxes less than or equal to fifty percent of the delinquent tax balance be paid by the delinquent taxpayer; (7) allows the Tax Commissioner to register a claim for delinquent taxes with the district court of Lancaster County for delinquent taxes owed by entities outside of the state of Nebraska. All fees listed in items (2) through (4) are directed to the Department of Revenue Enforcement Fund and subject to annual adjustment for inflation.
1/21 Revenue, hearing 2/18 2/24 General File	monitor	NEDA	LB1116	Ibach	Change provisions relating to the Sports Arena Facility Financing Assistance Act	LB 1116 requires the Sports Arena Facility Financing Assistance Act Board to make a determination on a project within 30 days of the public hearing. If no determination is made within 30 days, the project shall be approved. The bill is retroactive to any projects already held but have not had a determination. extends time period from 5 to 10 years. Limited the board to 30 dyas for reviewing and removes the requirement that the governor must be the one of the board's votes.
1/22 Urban Affairs, 2/24 hearing 3/18 General File	monitor	NEDA	LB1129	Dover	Change provisions of the Community Development Law	TIF financing to include underdeveloped parcels that have remained withing a city's ETZ jurisdiction for more than 25 years.
1/22 Urban Affaris 2/3 hearing	monitor	NEDA	LB1130	Jacobson	Adopt the Community Improvement District Act	allows CIDs to hold real and personal property, levy property tazes, issue bonds, make contracts, sue and be sured and experise power necessary to implement the act. Very complex.
1/22 Revenue Cmte 2/4 hearing 2/23 on General File with AM2017	hearing 2/3		LB1131	Bostar	Adopt the Domestic Violence and Human Trafficking Service Providers Tax Credit Act and eliminate personal property tax and sales and use tax exemptions relating to data centers	eliminates a personal property tax exemption as well as a sales and use tax exemption for data centers. The legislation goes on to create a certificated transferable income tax credit for qualifying programs to combat domestic violence and sexual assault.
1/22 Urban Affairs, 2/24 Hearing	monitor		LB1134	Kauth	Change and provide limitations on updates to state and local building codes, electrical codes, and energy codes	Adopts 2009 IRC and prohibits political subdivisions show the necessit of a change to the code. Prohibits codes more stringent than 2009 until 2031.
1/22 Banking Cmte, 2/10 hearing 3/18 General File with AM2643	monitor		LB1152	Ballard	Adopt the New Taxpayer Recruitment Grant Act	Creates but does not fund the New Taxpayer Recruitment Grant Cash Fund
1/22 Banking Commerce and insurance Cmte Hearing 2/10 2/12 bill withdrawn	monitor		LB1156	Spivey	Adopt the Disinvested Community Development Incentive Tax Credit Act	Nonrefundable tax credit equal to 50% of cash contributions for funding qualified projects with unused credits carry up to 5 years. Limit amt to \$26.5 million per calendar year by DED on first come basis.
1.22 Revenue Cmte, 2/25 hearing 2/18 von gillern priority 3/19 general file with AM2504	monitor	NEDA	LB1165	von Gillern	Change provisions relating to the Key Employer and Jobs Retention Act, the ImagiNE Nebraska Act, and the Site and Building Development Act and create a grant program to help employers retain or attract employees	Union Pacific Retention Legislation. Related to changeo f ownership or control to include a merger. Up to \$5 million per year in key employer tax credits. Modified ImagiNE incentives. Employee caps. DOL to establis a grant program to support. Press conf 1/23

2/23 to appropriations, 2/12 hearing	hearing 2/12 NEDA	LB1167	Dorn	State intent regarding appropriations to the Department of Economic Development	\$11 million for Business innovation Act grants includeing \$3 million for microenterprise assistance program.
1/23 Revenue Cmte 2/6 hearing 2/23 on general file	monitor	LB1192	Prokop	Redefine a term under the Convention Center Facility Financing Assistance Act	Allow publicly owned sports arena facilities with capacity of more than 16,000 seats located in a city of the primary class to be eligible for assistance.
					<p>amends energy code requirements for counties, cities, and villages in Nebraska.</p> <p>Local Energy Codes Counties, cities, or villages can adopt and enforce local energy codes, provided they determine the codes are cost-efficient. A local energy code must not result in greater energy consumption than the Nebraska Energy Code and should align with the intent of relevant state energy statutes. Local authorities may waive specific Nebraska Energy Code requirements if deemed economically unjustified, subject to departmental review.</p> <p>Building and Construction Codes Local jurisdictions may enact building codes if they adopt the state building code or a conforming code. If a local code is not adopted within two years of a state code update, the state code automatically applies, excluding farm construction. Local codes must conform to state standards, including provisions for radon-resistant construction and specific electrical, plumbing, and fire prevention codes. Local authorities must notify the Department of Water, Energy, and Environment of any significant amendments to their building codes.</p> <p>Electrical Code Regulations Local jurisdictions can establish electrical codes that meet or exceed state standards but cannot deviate from state-prescribed standards. Only certified electrical inspectors may enforce local electrical codes, and state inspection does not apply to routine maintenance.</p> <p>Repeal of Original Sections The bill repeals original sections of the Reissue Revised Statutes of Nebraska related to energy and electrical codes, updating the legal framework for local jurisdictions. This legislative bill aims to streamline energy and construction regulations while ensuring local codes remain aligned with state standards and promote energy efficiency.</p>
1/23 Urban Affiars 2/24 hearing	monitor	LB1227	Andersen	Change provisions relating to local energy codes an	
1/23 Revenue Cmte, 2/4 hearing letter of opposition submitted	oppose	LB1244	Murman	Eliminate certain sales and use tax exemptions, impose sales and use tax on certain services, and change provisions relating to the Nebraska Job Creation and Mainstreet Revitalization Act	Governor's Bill. Elimnates sales tax on a lot of items including lobbying, consulting public relations and management consulting servcies, real estate management fees, water well dlrilling.
1/23 bus and labor 2/9 hearing	hearing 2/9 monitor	LB1249	Sorrentino	Redefine terms, change provisions relating to the carryover of paid sick time, and repeal obsolete provisions in the Nebraska Healthy Families and Workplaces Act	clean up act.

2/23 to Business and Labor 2/11 hearing	hearing 2/11	LB1257	Hansen	Eliminate certain sales tax exemptions, impose sales and use taxes on certain services, change school district levy limitations, eliminate the School District Property Tax Relief Act, change provisions of the School District Property Tax Limitation Act, and provide additional foundation aid under the Tax Equity and Educational Opportunities Support Act	Removes every or nearly every sales tax exemption including non profits, manufacturing, ag, telecomm, catalyts, chemical and materials used in manufacturing ethyl alcohol and proceeds directerd to New School Relief Fund
2/23 Urban Affiars, 2/17 Hearing	monitor	LR312CA	Clouse	Constitutional amendment to authorize cities and villages to incur indebtedness for residential development projects and pledge taxes for such indebtedness and to change provisions relating to redevelopment projects	deletes substandard and blighted language and allows for developing or redeveloping property and related public improvements in a residential project or a redevelopment project
1/23 Revenue 2/5 hearing	hearing 2/5 monitor	LR317CA	Brandt	Constitutional amendment to limit the annual growth in the amount of property taxes levied by political subdivisions	Beginning January 1, 2027, the total amount of property taxes that may be levied by a political subdivision in any year shall not exceed the total amount levied in the prior year by more than the allowable growth percentage. For purposes of this section: (a) Allowable growth percentage means a percentage equal to the sum of (i) two percent plus (ii) the political subdivision's real growth percentage; (b) Real growth percentage means the percentage obtained by dividing (i) the political subdivision's real growth value by (ii) the political subdivision's total property valuation from the prior year; and (c) Real growth value means the increase in a political subdivision's total property valuation from the prior year to the current year due to (i) improvements to real property as a result of new construction and additions to existing buildings, (ii) any other improvements to real property which increase the value of such property, (iii) annexation of real property by the political subdivision, (iv) a 23-11 LR317CA 2026 LR317CA 2026 change in the use of real property, and (v) any increase in personal 2 3 4 5 6 7 8 9 property valuation over the prior year. Sec. 2. The proposed amendment shall be submitted to the electors in the manner prescribed by the Constitution of Nebraska, Article XVI, section 1, with the following ballot language: A constitutional amendment to limit the annual growth in the amount of property taxes levied by political subdivisions. For Against.