

AGC Nebraska Building Chapter	Legislative Watch List Bills signed or on floor as of 4/23/2025		2025-2027 Executive Budget March 13 Deadline for requesting Speaker priority bills March 14 Deadline for committee and senator priority bills March 17 Speaker announces 2025 speaker priority bills (25 bills)	https://das.nebraska.gov/budget/publications/docs/2025-2027/2025/ExecutiveBudgetinBrief2025-2027Biennium.pdf
LB116 Monitor	Ballard	Select file 1/31 To E & R 2/7 2/13 E & R recorded 3/20 presented to Governor 3/26 approved by governor	Change provisions of the Convention Center Facility Financing Assistance Act and the Nebraska Visitors Development Act	defines terms, maximum aggregate appropriation as \$150 million, expands County Visitors Improvement Fund to include expanding, improving, and maintaining visitors attractions and facilities in the county. Hearing 1/23. Two amendments, AM197 and 192 by Conrad
LB135 Oppose	Holdcroft	Gov't hearing 1/22 AM99 adopted Out of cmte and on general file 2/18/2025 3/12 advanced to E & R 3/25 to Select 3/28 Failed to advance	Provide, change, and eliminate provisions relating to elections for certain purposes related to bonds and tax levies	Hearing 1/22 - changes dates of school bond elections with emergency clause. AM99 Introduced with clarity on election dates filing date to be on ballot. LB 135 currently provides that the question may not be submitted at an election within 10 months after being defeated at any election. AM477 (Holdcroft) makes an exception to the 10-month rule if the school district's student enrollment has grown by an average of at least 3% and by at least 150 students over the preceding three years.
LB169 Oppose	Brandt	Revenue Hearing 3/13 3/11 AM589 filed 3/14 Murman Priority Bill	Eliminate certain sales and use tax exemptions and impose sales and use tax on certain services	Updated 3/7 exempts maintenance, and repair of other tangible personal property; maintenance, painting, and repair of real property. AM589 details taxable items. AM965 edits taxable items, raises tax on cigarettes,

		3/20 Cavanaugh recommit to cmte 3/20 Cavanaugh postpone 4/11 on General File with AM965		
LB195	Meyer	Judiciary Hearing 1/23 Gen fil 2/10 with AM135 AM240 2/21 2/26 to E & R with amendments 3/11 Select file 3/19 placed on final reading 4/3 presented to Governor 4/7 signed by governor	Provide Immunity for admin of naloxone, nalmefene, or other Fed. Approved opioid overdose reversal meds	removes the brand name, Naloxone, from Nebraska State Statutes and replaces it with the broader terminology of "opioid overdose reversal medication" so that generic brands of Naloxone may be prescribed, dispensed, and administered with the same protections as previously granted to Naloxone. The bill also includes a working definition of "opioid overdose reversal medication."
LB264 Monitor	Speaker Arch	Appropriations Hearing 2/18	Provide, change, and eliminate transfers from the Cash Reserve Fund and various other funds and change, terminate, and eliminate various statutory programs	Provides for Cash Transfers including: \$25.5 million from the Military Installation Development and Support Fund to the Site and Building Development Fund; \$65 million from the Water Recreation Enhancement Fund to the General Fund; the remaining balance of the Economic Development Cash Fund to the General Fund; the remaining balance of the Intern Nebraska Cash Fund to the General Fund; \$4 million from the State Visitors Promotion Cash Fund; \$8million from the Affordable Housing Trust Fund to the General Fund; \$3.25 million from the Early Childhood Education Endowment Cash Fund to the Education Future Fund; \$3 million from the Financial Institution Assessment Cash Fund to the General Fund; \$250,000 from the

				<p>Early Childhood Program Training Fund to the Education Future Fund; \$1 million from the Department of Banking and Finance Settlement Cash Fund to the General Fund; \$ 1 million from the Workforce Development Program Cash Fund to the General Fund; \$400,000 from the Engineers and Architects Regulation Fund to the General Fund; \$150,000 from the Nebraska Job Creation and Mainstreet Revitalization Fund to the General Fund. Transfers interest from the Inland Port Authority to the General Fund beginning July 1, 2025. Repeals the county jail reimbursement requirement for incarcerated individuals waiting for competency restoration. Starting July 1, 2025, transfers any investment dollars from the Perkins County Canal Fund to the General Fund. Strikes provisions passed last year paying for interpreter services under Medicaid. Allows transfers to be made from the Mainstreet Revitalization Fund to the General Fund at the direction of the Legislature. Ends the Urban Redevelopment Act. Makes transfers from the General Fund to the Education Future Fund. Allows transfers to the General Fund from the Rural Workforce Housing Fund. Makes changes to the NEXT project statute - requires \$1 billion in private donations. NET Changes: Beginning in July 2025, the State Treasurer shall transfer 25% to the Water Resources Cash Fund; and 25% to the State Park Cash Revolving Fund. Adds language that any money transferred from the NET to the Water Resources Cash Fund must be expended in accordance with the NET Act. Ends transfers to the 211 Act. Beginning July 1, 2025, takes interest from the NUSF (strikes the provisions that limited that take to 2027). Takes interest from the 911 Service System Act. OUTRIGHT REPEALS: The Resilient Soils and Water Quality Act; Carbon Dioxide Storage Facility Trust Fund; Prescription Drug Donation Program Act; Nebraska Nonprofit Security Grant Program Act; and the Nebraska Broadband Bridge Fund.</p>
LB323 Monitor	Moser	Trans and Tele AM20 1/23 2/24 Hearing 3/20 on General File with AM554	Change requirements for certain road and building construction projects for the Department of Transportation	<p>The department shall also have authority to lease, purchase, construct, or cause to be constructed, buildings for office accommodation, which are necessary in the administration of the duties of the department, and buildings for the storing and housing of materials, machinery, equipment, and supplies. The department shall not; Provided, that the department may not construct or cause to be constructed any building with an</p>

		4/2 advanced to E and R 4/8 on select file 4/23 to E and R		estimated cost greater than the adjusted dollar amount established for building capital construction projects in section 81-1114.01. AM20 inserts 'without the consent of Legislature page 3, line 20. AM554 reads...Lease . The department shall also have authority to lease, purchase, construct, or cause to be constructed, buildings for office accommodations, which are necessary in the administration of the duties of the department, and buildings for the storing and housing of materials, machinery, equipment, and supplies. The department shall not ; Provided, that the department may not construct or cause to be constructed any building with an estimated cost greater than the adjusted dollar amount established for capital construction projects in section 81-1114.01 exceeding a cost of one hundred thousand dollars without the consent of the Legislature. The maintenance, protection, and control of the materials, machinery, equipment, supplies, tools, and buildings shall be under the authority and responsibility of the department. 22 Sec. 3. Original section 39-1355, Reissue Rev
LB346 Monitor	Arch	Gov't Hearing 2/13 3/17 on General File with AM492 added and Speaker Priority Bill 3/26 Arch FA59 to AM492 filed 4/2 AM821 to AM492 filed 4/24 Advanced to E and R Initial	Change qualifications of the State Capitol Administrator, provide for termination of boards, commissions, committees, councils, funds, panels, task forces, the Conservation Corporation Act, and the Nebraska Potato Development Act, and change and eliminate funds and powers and duties of departments and agencies	behalf of Gov. Jim Pillen, would terminate or reassign the duties of more than 40 state boards, commissions, committees or councils. Gov. removed quals for Capitol Administrator – we're good with that. Amendments continue to provide changes to specific groups.
LB415 Monitor	Ballard	Bus and Labor Hearing 2/24	Change provisions of the Nebraska Healthy Families and Workplaces Act	State Chamber bill: modify the Nebraska Healthy Families and Workplaces Act, which sets a baseline paid sick leave requirement for businesses based on the number of weekly

		<p>2/27 FA23 & FA24 filed, pending. Clean up language 3/11 General file with AM545 language clarification 3/11 Priority bill Labor Committee 3/19 Strommen, Raybould, Strommen, McKinney, Dungan, all submitted amendments McKinney bracket and recommit to cmte 3/28 to E&R Review Initial 4/1 on select file with ER33 and E&R</p>		<p>employees. Voters enacted the change by ballot initiative in November 2024. Clean-up and clarification of Paid Leave initiative passed via November 2024 ballot initiative. Excludes an individual owner-operator and an independent contractor from the definition of employee under the Nebraska Healthy Families and Workplaces Act. Employees shall begin accruing paid sick time after 80hours of consecutive employment. Adds that paid sick time provided to an employee on or after Jan. 1, 2025, and before Oct. 1, 2025, shall be counted toward an employer's obligations under the Act. An employer is not obligated to provide additional paid sick time under that Act or to allow an employee to accrue or carry over benefits beyond the employer's existing paid leave policy when the employer makes available an amount of paid leave that equals or exceeds the requirements of the Act. Employers are not required to pay an employee for unused paid sick time upon the employee's separation from employment.</p>
LB445 Monitor	von Gillern	Gov't Hearing 2/5	Adopt the State Building Construction Alternatives Act and change and eliminate provisions regarding planning, bidding, construction, and procurement of art for state buildings	Offer more ways to design/bid/build State Building Construction jobs. AMENDED AS AM1008 to LB660

LB441 Monitor	Spivey	Urban Affairs Hearing 2/4 2/19 AM291 Sorrentio filed 3/3 AM427 by Urban Affairs Cmte and on General File	Authorize virtual inspections for certain building permits and require certain inspection records be made available to the public under the Building Construction Act	Urban Affairs Cmte to allow virtual inspection for certain building permits as prescribed; to require certain inspection records be made available to the public. HBAL, State HBAL and MOBA oppose making individuals names public. AGC sent inquiry to Spivey – response received. AM427 broadens the definition of "inspection records" relating to requirements for inspection, and allows virtual inspections by an authorized inspector for single-family or dual-family residential buildings as opposed to all residential buildings under the other condition provided in subdivision (2)(a)(i) of section 2 of the bill. The amendment also clarifies the scope of inspection by stating that the recorded list of personnel applies only to those licensed and registered with the state who are involved in work that is to be virtually inspected. It does not apply to everyone onsite. Finally, AM 427 provides a public record disclosure exception for the list of personnel required pursuant to subdivision (2)(a)(ii) of section 2 of the bill.
LB531 Monitor	Kauth	Urban Affairs Hearing 2/18 3/17 on General File with Am397	Provide an exception to the requirement that buildings constructed with state funds comply with the 2018 International Energy Conservation Code	DED Bill - In regulations for affordable housing trust fund. AM397 – dept. not required to review building plans and specs if reviewing by relevant agency.
LB650 Oppose	von Gillern	Revenue Hearing 2/19 Floor debate 1/22 3/13 Revenue Cmte Priority Bill 3/17 AM690 filed Von Gillern 4/11 Advanced to E and R Initial	Eliminate certain sales tax exemptions, change income tax provisions relating to nonresident income and certain tax credits, and provide and change certain sunset dates relating to tax incentives	Contains the tax incentive repeals outlined in the Governor's budget proposal (page 75-76 of Executive Budget Book). https://das.nebraska.gov/budget/publications/docs/2025-2027/2025/ExecutiveBudgetinBrief2025-2027Biennium.pdf Bars the Sports Arena Facility Financing Assistance board from approving new applications for a sports complex or large public stadium. Repeals the Sustainable Aviation Fuel (SAF) Tax Credit, the buyer-based exemption for construction materials, the sales tax exemption for the leasing of towers or structures for Internet access services, and the sales tax exemption for net wrap and twine. Changes back the seller allowance for collection of use tax, reverting allowance to withhold 2.5% (rather than 3%) of the first \$3000 (rather than \$5000) remitted each month as reimbursement for the cost of collecting the tax. Reduces incentives under the Nebraska Advantage Rural Development Act (which sunsets Dec. 31, 2027) for \$1 million for calendar year 2026 and 2027 (down from \$2 million). Increases the investment

				<p>threshold for the Nebraska Rural Development Act livestock modernization and expansion refundable tax credit from \$10,000 for applications filed after Jan. 1, 2024, to \$50,000 for applications filed after Jan. 1, 2026. For applications after Jan. 1, 2026, sets the amount of credit allowed at 10% of the investment, not to exceed \$150,000 per application. Sunsets at the end of 2025: the Relocation Incentive Act for employers and employees, the non-resident income exemption, the food bank donation credit, the Creating High Impact Economic Futures Act, the Cast and Crew Nebraska Act production company refundable tax credit, nonrefundable tax credit for short-line railroad maintenance expenditures, tax credit for charitable contributions under the Pregnancy Help Act, residential reverse osmosis system installation tax credit, Renewable Chemical Production Tax Credit, and Biodiesel Tax Credit. No applications for good life districts shall be approved. There shall be no new applications for incentives filed under the Urban Redevelopment Act.</p> <p>4/8/25 EXPECTED TO BE INCLUDED/AMENDED LB650 is expected to be advanced to the floor of the legislature for full debate with a committee amendment that will include provisions from four bills. The following is a summary:</p> <p>LB270: Allows an individual designated by a municipality to review sales and use tax information to notify the Auditor of Public Accounts of any suspected sales and use tax reporting irregularities and discrepancies. No fiscal impact.</p> <p>LB458: With a yet to be seen amendment. Originally, the bill included three proposals:</p> <ul style="list-style-type: none"> • Creates the Permitting Approval Timeliness Act which: <ul style="list-style-type: none"> ○ Requires a decision for a permit application be complete in 60 days or less. ○ Requires a reason be provided for a denial or a conditional approval. The denial must be based on applicable laws and regulations. ○ Sets parameters for an appeal of a denial. • Creates the By-Right Housing Development Act which: <ul style="list-style-type: none"> ○ Provides approval for housing developments that meet required zoning codes and regulation
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				<p>without the approval of a commission, zoning board or regulator.</p> <ul style="list-style-type: none"> ○ Ensures duplex and manufactured housing be allowed on lots where single family homes are allowed. ○ Ensures lots with single family homes are allowed to add accessory units and provides size requirements for such units. ○ Disallows municipalities from making certain requirements for accessory units and sets limits on fees that can be charged for applications to build such units. <ul style="list-style-type: none"> ● Various changes to how counties can sell properties due to unpaid property taxes: <ul style="list-style-type: none"> ○ Adjusts timeframes for a land bank to acquire a property ○ Increases the fee the treasurer charges to advertise delinquent property from \$5 to \$20. ○ Sets intent to examine the fee every 5 years. ○ Allows the county treasurer to designate someone to facilitate the sale of a delinquent property. ○ Changes specific requirements or the purchase certificate provided to the new owner. ○ Changes an administrative fee from \$100 to \$150 ○ Changes a fee for issuing a certificate from \$20 to \$25 ○ Removes a \$2 fee for a memorandum of redemption receipt ○ Removes a \$1 fee for a service of notice. ○ Changes a fee for publication from \$5 to \$20 ○ Outlines timeframes for how a purchaser of vacant or abandoned real estate may apply for a tax deed. ○ Outlines when real estate may be considered vacant or abandoned <p>LB494: Corrects the transfer provisions included in LB34 from the 2024 special session that established the system of</p>
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				<p>transferring revenue from the General Fund to the School District Property Tax Relief Credit Fund to provide for property tax credits to be front loaded in place of requiring taxpayers to claim credits as part of their income tax filing. No fiscal impact.</p> <p>LB495: Removes community colleges from the requirement of the Property Tax Request Act. Because funding was shifted from property taxes to general funds, this eliminates the requirement for community colleges to be part of the “pink postcard” hearings. No fiscal impact.</p> <p>LB650: Part of the Governor’s package, would increase state revenues by around \$70 million per year. The revenue would be generated by the following:</p> <ul style="list-style-type: none"> • Eliminates the tax exemption for tower connections for internet access • Reduces the sales tax collection fees kept by retailers to 2.5% of first \$3000. • Eliminates the income tax deduction for food donations after 1/1/26 • Claws back NE Advantage Rural Development Act funds • Eliminates the Relocation Incentive Act tax deduction and tax credit after 12/2025 • Terminates the CHIEF Act income tax credit for calendar years 2026 and after. • Terminates the NE Shortline Rail Modernization Act on or after 1/1/26 • Ends Reverse Osmosis income tax credit after 1/1/26 and reduces current maximum credit to \$500 • Terminates the Renewable chemical production income tax credit as of 1/1/26 • Reduces the Biodiesel Tax Credit to \$1 million per biennium • Terminates the Urban Redevelopment Act • Eliminates Buyer-Based tax exemption – this remains in the bill. <p>We are waiting to see if other tax proposals materialize. With the changes expected in LB 650, there would still need to be over \$100 million in new revenue to cover the expected shortfall. My</p>
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				guess is that things will become more clear this week, and we will see other proposals advanced from committee to eliminate a variety of sales tax exemptions and potentially increase other taxes.
LB707 Monitor	von Gillern	Revenue Floor debate 1/22 3/14 AM615 von Gillern 3/17 Speaker Priority Bill	Change provisions relating to project eligibility under the Good Life Transformational Projects Act	Placeholder bill regarding Good Life districts.
LR10CA Oppose	Hardin	Revenue 2/13 Withdrawn	Constitutional amendment to require the state to impose a consumption tax or an excise tax on all new goods and services and to provide a tax exemption for grocery items	EPIC
LR11CA Oppose	Hardin	Revenue 2/13 Withdrawn	Constitutional amendment to prohibit governmental entities from imposing any taxes other than retail consumption taxes and excise taxes	EPIC
LR13CA Monitor	Hallstrom	Revenue Hearing 3/12	Constitutional amendment to prohibit the levying of an inheritance tax	The state and any political subdivision thereof shall be prohibited from levying an inheritance tax.
LR40 Support	Brandt	Executive Board 3/18 Hearing 4/25 LJS reports that joint city-state commission voted 4-0 to approve	Calls on the City of Lincoln and the Capitol Environs Commission to install stop signs on 14 th and Lincoln Mall	AGC NE Bldg Chapter signed a letter of support for this. It is a dangerous corner for pedestrians to cross the street.

LB194	Sorrentino	Revenue 2/13 on final reading 2/25 Gov. signed	exemption from paying stamp tax for certain types of RE transactions	clarify the intent of the legislature in adopting the existing exemption from paying a documentary stamp tax for certain types of real estate transactions that occur between and among family members when actual consideration is not exchanged.
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The bills below did not make it to the floor;
They have the potential to be ‘christmas-treed,’ into other bills.

LB 5 Monitor	Bosn	Judiciary 1/23 hearing	Provide immunity for administration of naloxone or other federally approved opioid antagonists	A family member, friend, or other person, including school personnel, who is in a position to assist a person who is apparently experiencing or who is likely to experience an opioid-related overdose, other than an emergency responder or peace officer, is not subject to actions under the Uniform Credentialing Act, administrative action, or criminal prosecution if the person, acting in good faith, obtains an opioid antagonist naloxone from a health professional or a prescription for an opioid antagonist naloxone from a health professional and administers the opioid antagonist naloxone obtained from the health professional or acquired pursuant to the prescription to a person who is apparently experiencing an opioid-related overdose. (shared with Safety Team 1 13)
LB29 Monitor	Conrad	Gov’t Hearing 2/12	Create a review process for agency rules and regulations	require executive agencies to review the necessity of existing regulations every three years.
LB163 Monitor	Spivey	Nat’l Resources Hearing 1/30	Create the Office of Climate Action	created within the Department of Environment and Energy the Office of Climate Action. The office shall work with interested stakeholders in climate action, political subdivisions, and organizations supporting climate action across this state to enhance education and skills, provide technical support, and expand access to resources to support climate action. The office shall serve as a point of contact to assist with policies and programs dealing with climate action.
LB164 Monitor	Spivey	Banking Hearing 2/25	Adopt the Urban Development Incentive Act	is intended to promote sustainable, equitable economic growth, local job creation, and holistic urban redevelopment in Nebraska.

				For purposes of the Urban Development Incentive Act: Affordable commercial space means retail space, office space, or mixed-use space that is leased at a rate that is at least thirty percent below the average market rate.
LB292 Monitor	Urban Affairs Committee	Urban Affairs Hearing 2/4 Advanced 2/21General File and AM257 chg'd amt to \$250K	Provide for a grant to study prefabricated housing	prefabricated housing includes a manufactured home as defined in section 23-114 and any other housing constructed using sections or components that are manufactured offsite in a factory setting. DED shall award a grant to a qualified applicant to conduct a study regarding prefabricated housing in Nebraska.
LB314 Monitor	Sorrentino	Revenue Hearing 1/31	Change provisions of the Sports Arena Facility Financing Assistance Act	change provisions relating to applicants for state assistance; to define a term; to change provisions relating to application approval; to harmonize provisions; and to repeal the original sections.
LB331 Oppose	Hardin	Revenue 2/11 MO32 withdrawn and LB331 filed	Adopt the Nebraska EPIC Option Consumption Tax Act and terminate tax provisions	to adopt the Nebraska EPIC Option Consumption Tax Act; to terminate the Nebraska Budget Act, tax-increment financing, the motor vehicle tax, the motor vehicle fee, the property tax, the inheritance tax, sales and use taxes, the income tax, the homestead exemption, the Tax Equity and Educational Opportunities Support Act, and the Community College Aid Act as prescribed; to change an application deadline under the Imagine Nebraska Act; and to repeal the original sections.
LB447 Oppose	Cavanaugh, J.	Urban Affairs Hearing 2/18	Provide certain requirements for redevelopment contracts under the Community Development Law	In counties with 60,000 or more, requires contractors and subcontractors under redevelopment contracts for redevelopment projects or plans using TIF to pay the laborers and mechanics a wage no less than the prevailing rates for construction of a similar character in a similar locality to which the development project is located. Requires a redevelopment contract to include the following provisions: (1) at least 15% of the labor hours of the construction on a redevelopment project or plan must be performed by qualified apprentices; and (2) redevelopers, contractors, or subcontractors employing 4 or more individuals for construction on the redevelopment project must employ at least

				one qualified apprentice, except in certain instances.(Similar to LB948 (McDonnell) (2024).) Includes the hiring of laborers, mechanics, and apprentices to perform construction work in the definition of "redevelopment project." Requires union labor wages (Davis-Bacon) be paid to laborers and mechanics for redevelopment projects in a county with a population of 60,000 or more involving the division of ad valorem taxes.
LB458 Monitor	Bostar	Revenue Hearing 1/30	Change provisions relating to tax sale certificates, real property sold for delinquent taxes, certain tax-related foreclosure actions, and land banks and adopt the Permitting Approval Timeliness Act and the By-Right Housing Development Act	sandwich bill: Permitting Approval Timeliness Act. To issue a decision within 60 days after submission of complete permit application or the permit is automatically granted to applicant. By-Right Housing Development Act - w/o need for review or approval and provides for tax sale purchases by land banks.
LB487 Monitor	McKinney	Gov't Hearing 3/14	Adopt the Restitution and Redress for Redlining Task Force Act	Gov't, Military and Veterans Affairs Cmte. Create a taskforce to address past lending practices on mortgage security.
LB510 Monitor	Holdcroft	Revenue	Change provisions relating to the sales tax rate, the Good Life Transformational Projects Act, and the Good Life District Economic Development Act	bars city or village from using eminent domain to acquire property within a good life district for purpose of giving or selling property to a private individual or corporation
LB611 Oppose	Urban Affairs Committee	Urban Affairs Hearing 2/18	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 2021 editions.

LB623 Oppose	Dover	Appropriations Hearing 3/12	State intent regarding appropriations	place holder - Fund for FY2025-26 and \$XXXX from the General Fund for FY2026-27 to XXX, Program XXX. There is included in the appropriation to this program \$XXX for FY2025-26 for state aid, which shall only be used for such purpose. There is included in the appropriation to this program \$XXX for FY2026-27 for state aid, which shall only be used for such purpose. Sec. 2. Since an emergency exists, this act takes effect when passed and approved according to law. Shell bill in case needed
LB627 Monitor	Dover	Appropriations Hearing 2/25	Provide for a capital construction project for the University of Nebraska	Nursing and Allied Health profession bldgs in Norfolk - \$23 million. Deadline is 6/30/2045
LB637 Monitor	Ballard	Revenue Hearing 2/19	Adopt the Destination Nebraska Act and provide for certain taxing authority	the Destination Nebraska Act, would promote and develop the general and economic welfare of the state and its communities by providing support for projects that will be destinations for out-of-state visitors. To be eligible to construct a destination district, an applicant must demonstrate that: (1) the new development costs of the project will exceed three billion dollars; and (2) the project will attract new-to-market destinations and retail that will generate a minimum of ten million visitors per year.
LB663 Monitor	Storer	Gov't 2/28 hearing	Provide for required education for members of county planning commissions and county boards and change provisions relating to conditional use or special exception determinations by county planning commissions and county boards	Each member of the commission and the county board shall 3 undertake two hours of education per term on topics specific to the role of the commissioner or board member when addressing matters subject to this section. Such education shall be developed and presented by the respective county atty.
LB699 Support	Strommen	Revenue Floor debate 1/22 3/5 Hearing Letter of support submitted	Change provisions relating to certain sales and use tax incentives under the Imagine Nebraska Act – If a company qualifies for incentives they will present a purchasing agent appointment form to the contractor.	Makes an allowance for the tax treatment of contractors who purchase materials for projects that qualify for certain sales and use tax incentives under the Imagine Nebraska Act. Asked the Committee to take no action on this bill.

			The contractor will then provide that form to the supplier for materials specific to the incentive company's job and no tax will be due from the option 2/3 contractor.	
LB328	Holdcroft	Revenue Hearing 2/21	changes to counties to retain the full amount	allows counties to retain the full two dollar and twenty-five cents per one thousand dollars of value of real estate transactions for which the documentary stamp tax is collected. It does not eliminate any of the funds that were previously funded by this tax.
LB583	Spivey	Revenue Hearing 2/21	increase and change distribution	increases the documentary stamp tax to \$3.30 per \$1,000 of real estate value and distributes the additional revenue to several funds including: child care, military support, innovation hubs, federally quality health centers as well as investments in existing funds.
LB622	Dover	Revenue Hearing 2/21	make the Nebraska Affordable Housing Trust Fund more efficient and effective by getting funds to granting agencies more quickly and making the funds revolve as much as possible. The bill also proposes a doc stamp increase for the purpose of down payment assistance	Provide for the Statewide Housing Assistance Program and change provisions relating to the Affordable Housing Trust Fund, recipients of assistance, and selection of recipients under the Nebraska Affordable Housing Act and the rate and disbursement of the documentary stamp tax

Updated 04/28/2025

Legislative Team Meeting 1/31/2025