

Bill Summary

April 19, 2024

2024 Nebraska Bankers Association

Bill Analysis & Disposition Form

Bill
Introducer
Committee
Hearing Date

NBA Position

Status

General Banking Issues

LB 8	MOBILE HOME LANDLORD AND TENTANT ACT	Watch & Seek Amendments	In Committee
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<p>Blood</p> <p>Judiciary</p> <p>03/09/2023</p>	<p>Would grant a holder of a security interest who repossesses a mobile home located in a mobile home park to sell the home through an in-park sale provided the secured party a) notifies the landlord that the mobile home has been repossessed; b) the landlord has not already recovered possession of the mobile home space through an action for possession; c) the secured party pays any past due rent, not to exceed three months rent; d) the secured party makes monthly rent payments until a buyer of the repossessed mobile home has been approved by the landlord as a tenant; and e) the secured party complies with all rules and regulations relating to maintenance of mobile home spaces and mobile homes. Would subject a secured party offering the mobile home in-park sale to action for possession on the same grounds as a tenant and subject to other remedies available to a landlord against a tenant. Would establish a lien in favor of the landlord against the mobile home for unpaid rent if the mobile home is presumed abandoned and the mobile home is not subject to any lien of another lienholder. Would grant the landlord a superior lien against a mobile home for unpaid rent, even if the mobile home is subject to a perfected lien or security interest of another lienholder if a) the mobile home is presumed abandoned; b) the abandonment is without consent of the landlord; and c) the landlord that provides notice to the other lienholder that the lienholder may redeem the mobile home by removing it from the mobile home park within 30 days after receipt of notice. (The bill “other lienholder or another lienholder” as a person other than landlord, who holds the lien or security interest in the mobile home that is perfected pursuant to Section 60-164) (lien provisions of bill would not apply to a mobile home which is affixed to real estate as described in Section 60-169).</p>
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LB 83	UNIFORM COMMUNITY PROPERTY DISPOSITION AT DEATH ACT	Watch	Passed & Signed
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<p>DeBoer</p> <p>Judiciary</p>	<p>Would presume any property characterized as community property at the time of acquisition to be community property in the state of Nebraska at the time of death. Would divide community property ownership equally between the spouse and a decedent.</p>
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02/02/2023

LB 132	AUTOMATIC RENEWAL LIMITATION ACT	Watch	In Committee
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<p>Cavanaugh, J.</p> <p>Banking, Commerce & Insurance</p> <p>01/24/2023</p>	<p>Would prohibit the ongoing charging of consumer credit, debit cards or third-party payment accounts without the consumer’s explicit consent for ongoing shipments of a product or ongoing deliveries of the service. Would establish specific notice requirements and information regarding how to cancel services under the automatic renewal of a product or service.</p>
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LB 343	ANTI-DISCRIMINATION AGAINST ISRAEL ACT	Watch	General File
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<p>Slama</p> <p>Gov't, Military & Veterans Affairs</p> <p>02/10/2023</p>	<p>Would prohibit a public entity (state of Nebraska or any political subdivision) from entering into a contract with a company to acquire or dispose of services, supplies, information technology, or construction unless the contract includes a written certification that the company is not currently engaged in and will not for the duration of the contract engage in, a boycott of Israel. Would not apply to contracts with a total potential value of less than \$100,000 or to contractors with less than 10 employees.</p>
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Bill Introducer Committee Hearing Date		NBA Position	Status
LB 446	PEER-TO-PEER VEHICLE SHARING PROGRAM ACT	Watch & Seek Amendments	General File
Bostar	Would require a Peer-to-Peer vehicle Sharing Program Act.		
Banking, Commerce & Insurance 03/13/2023			
LB 466	GARNISHMENT	Watch	In Committee
DeBoer	Would require notice of the filing of a garnishment involving a corporate entity (corporation, limited liability company, limited liability partnership, or series limited liability company) to be served upon the corporation's registered agent for service of process in the state. Would exclude financial institutions which may designate its main chartered office, if located in this state, or if its main chartered offices located in another state designate anyone of its offices or branches or its agents for service of process in the state for service of summons.		
Judiciary 03/09/2023			
LB 538	BANK BOARD OF DIRECTORS VACANCY	Watch	In Committee
Slama	Would require a bank to notify the Department of any vacancy on the board of directors within 30 days of such vacancy occurring.		
Banking, Commerce & Insurance 03/21/2023			
LB 643	ABANDONED MOBILE HOME ACT	Watch & Seek Amendments	In Committee
Brewer	Would authorize a landlord to provide written notice of a sale of an abandoned mobile home within 30 days of having provided notice by certified mail to the tenant of an abandoned mobile home and to each lienholder of record for the abandoned mobile home. Would provide for distribution of proceeds of sale a) to the landlord for reasonable costs incurred in selling the abandoned mobile home; b) to the county treasurer for taxes owed; c) to the landlord in the amount of the lien for up to two months of unpaid lot rent; d) to each lienholder of record in order of priority in the amount certified by each lienholder, and e) any remaining proceeds to the landlord. Would provide in the event that the abandoned mobile home does not sell, for the landlord to obtain title to the abandoned mobile home and dispose of the abandoned mobile home without needing to pay any taxes or lienholders, or in the alternative, to obtain title to the abandoned mobile home and pay all taxes owed and satisfy all liens of record.		
Judiciary 03/09/2023			
LB 831	CONTROL OF RESTRICTED PLANTS FROM BEING PLANTED	Watch & Seek Amendments	In Committee
Blood	Would allow the county to impose a lien on property upon which control measures were taken as a special assessment levied on the date of control which would bear interest at the same rate as taxes and be collected by tax foreclosure proceedings.		
Agriculture 01/30/2024			
LB 914	UNIFORM UNLAWFUL RESTRICTIONS AND LAND RECORDS ACT	Watch	General File
Cavanaugh, J.	Would allow a property owner whose deed contains an unlawful and unenforceable restriction (document that purports to interfere with or restrict the transfer, use, or occupancy of real property on the basis of race, color, religion, national origin, sex, familial status, disability, or other personal characteristics in violation of state or federal law) to record an amendment to the land records that effectively removes the restriction.		
Judiciary 01/25/2024			

Bill
Introducer
Committee
Hearing Date

NBA Position

Status

Bill Introducer Committee Hearing Date		NBA Position	Status
LB 916	CONTROLLED SUBSTANCE OFFENSES FORFEITURE ACT	Watch	In Committee
Brewer Judiciary 02/21/2024	Would provide for the forfeiture of property used in connection with controlled substances offenses. Would provide for specific notice to security interest holders or notice by publication if the security interest holders address is unknown. Would provide specific provisions for a secured interest holder to protect its interest by motion with the court upon proving validity of the secured interest.		
LB 954	BIOMETRIC AUTONOMY LIBERTY LAW	Watch & Seek Amendments	In Committee
Kauth Banking, Commerce & Insurance 02/27/2024	Would provide regulation of the collection, use, safeguarding, handling, storage, retention and destruction of biometric data. Would provide that biometric data is the property of the individual from whom the data was collected and that an individual may sell the right to their biometric data. Would require any entity that collects or possesses biometric data to do so in a manner that is secure and portable and would allow an individual to provide a written request to an entity in possession of such individual's biometric data transfer such biometric data to another entity. Would also provide that no individual shall be required to provide or submit to the collection of biometric data with enforcement to be conducted by the Attorney General.		
LB 1021	INMATE BANK ACCOUNTS	Watch	In Committee
Cavanaugh, M. Judiciary 02/22/2024	Would require a Jail Administrator to open a deposit account for any inmate earning at least the minimum wage who is employed by the city, county, or any other person (separate wage fund). Would require 25% of the inmates net wages to be deposited in an account to be held in trust for the inmate by the Administrator.		
LB 1026	BETTER LIFE EXPERIENCE ACCOUNTS	Watch	General File
Hardin Revenue 02/14/2024	Would exempt a better life experience accounts from any levy, execution, judgment, or other operation of law, garnishment, or other judicial enforcement, and are not subject to seizure or appropriation to pay any debt or liability of the designated beneficiary or owner of the account.		
LB 1268	BANKRUPTCY-HOMESTEAD EXEMPTION	Watch	General File
Conrad Judiciary 01/25/2024	Would allow each natural person residing in Nebraska to have exempt from judgment liens and from execution or forced sale, a homestead not exceeding \$120,000 (was \$60,000) in value in the dwelling house in which the claimant resides.		
LB 1295	FINANCIAL INSTITUTION DATA MATCH	Watch	In Committee
von Gillern Revenue 02/14/2024	Would authorize the Department of Revenue to establish a data match system to provide financial institutions with a list of delinquent taxpayers to match against the accountholders of the financial institution.		

General Business Issues

Bill Number	Topic	NBA Position	Status
LB 19	CRIMINAL PENALTIES	Watch	In Committee
Wayne Judiciary 02/02/2023	Would increase the dollar threshold for the crime of criminal mischief to \$10,000 (was \$5,000) for a Class IV felony; to \$3,000 (was \$1,500) or more but less than \$10,000 (was \$5,000) for a Class I misdemeanor; to \$1,000 (was \$500) or more but less than \$3,000 (was \$1,500) for a Class II misdemeanor; and to \$1,000 (was \$500) or if the action results in no particular pecuniary loss for a Class III misdemeanor. Would also increase dollar thresholds for criminal penalties associated with forgery and criminal possession of a forged instrument and issuing a bad check, issuing a no-account check and unauthorized use of a financial transaction device, and identity theft.		
LB 165	NEBRASKA EDUCATIONAL SAVINGS PLAN TRUST	Watch	General File
Geist Revenue 03/02/2023	Would include savings plans for elementary and secondary education in the Nebraska Educational Savings Plan Trust. Would limit expenditures for enrollment or attendance at an elementary or secondary school to \$10,000 per beneficiary per taxable year. BOSTELMAN PRIORITY BILL		
LB 424	DEPARTMENT OF HOUSING	Watch	In Committee
DeBoer Urban Affairs 03/07/2023	Would create the Department of Housing and Urban Development as an independent state agency to oversee all state housing programs. Would transfer all duties and functions of the housing division of the Department of Economic Development, including the middle-income Workforce Housing Investment Act and the Rural Workforce Housing Investment Act to the Department of Housing and Urban Development.		
LB 456	COMPENSATION FOR LOSS OF CROPS AND LIVESTOCK	Watch	In Committee
Brewer Natural Resources 02/09/2023	Provide for claims for monetary compensation for damage caused by elk or mountain lions and authorize the control of elk and mountain lion populations		
LB 634	CANNABIS CONTROL ACT AND CANNABIS CONVICTION CLEAN SLATE ACT	Watch	In Committee
McKinney Judiciary 02/09/2023	Would remove cannabis as a controlled substance under the Uniform Controlled Substance Act and provide a "clean slate" for individuals convicted of certain controlled substance violations involving cannabis. Would authorize a financial institution to loan money to, accept deposits from, and otherwise do business with any licensee to the same extent as other persons, subject to any restrictions of the Cannabis Control Act.		
LB 778	PHARMACY BENEFIT MANAGER LICENSURE AND REGULATION ACT	Watch	In Committee
Bostar Banking, Commerce & Insurance 03/21/2023	Would expand the definition of health benefit plan to include plan sponsors and the medical assistance program. Would prohibit a pharmacy benefit manager from requiring pharmacy accreditation standards or recertification requirements to participate in a network, which are inconsistent with, more stringent than, or in addition to the federal and state requirements for licensure as a pharmacy in the state. Would prohibit a pharmacy benefit manager from reimbursing a pharmacy or pharmacist an amount less than the amount that the pharmacy benefit manager reimburses a pharmacy benefit manager affiliate providing the same pharmacist services. Would also prohibit a pharmacy benefit manager from directly or indirectly engaging in patient steering to a pharmacy benefit manager affiliate. Would establish a pharmacy benefit manager duty of care, good faith, and fair dealing which is owed to covered persons, health benefit plans and providers. Would prohibit a pharmacy benefit manager, health carrier, or health benefit plan from directly or indirectly engaging in a contract involving spread pricing.		

**Bill
Introducer
Committee
Hearing Date**

NBA Position

Status

Bill Introducer Committee Hearing Date		NBA Position	Status
LB 951	PUBLIC OFFICIALS ON PRIVATE BOARDS OPEN MEETINGS ACT	Watch	In Committee
Linehan Gov't, Military & Veterans Affairs 02/15/2024	Would require any meeting of a private entity which includes a majority of public officials on its board to be open to the public.		
LB 991	BLOCKCHAIN BASICS ACT	Watch	General File
Bostar Banking, Commerce & Insurance 01/30/2024	Would prohibit a political subdivision from discriminating against digital asset mining businesses with respect to sound pollution and other types of regulations. Would create the Blockchain Basics Act and prohibit the state or any political subdivisions from prohibiting, restricting, or impairing the ability of individuals to use controllable electronic records to purchase goods and services, and/or self-hosted third-party or hardware storage wallets. (provisions of LB 991 where amended into LB 1074 - Banking, Commerce & Insurance Committee priority bill)		
LB 1020	PUBLIC CONTRACTS/REPORTS	Watch	In Committee
Cavanaugh, M. Executive Board 02/01/2024	Would require any private entity which is a party to a public contract to provide goods or services to a state agency in exchange for state funds to provide a member of the legislature, upon request, with copies of any records of the entity that are directly relevant to a public contract.		
LB 1076	PUBLIC CONTRACTOR PROVIDER OPEN MEETINGS ACT	Watch	In Committee
Cavanaugh, M. Gov't, Military & Veterans Affairs 02/22/2024	Would require any meetings of the governing board of any private entity which is a party to a public contract with a state agency relating to such public contract to be open to the public.		
LB 1139	PAID FAMILY AND MEDICAL LEAVE INSURANCE ACT	Watch	In Committee
Cavanaugh, M. Business & Labor 02/05/2024	Would allow employees, self-employed individuals and employers to elect to participate in the Paid Family and Medical Leave Insurance Act. Would require employees, self-employed individuals and employers wishing to participate in the Act to apply to the Commissioner of the Department of Labor. Would allow the Commissioner of the Department of Labor to determine the amount of contributions which are due and payable by employees and self-employed individuals electing to be covered by the Act. Would authorize the Commissioner the Department of Labor to accept donations from any private individual or entity, including any employer for remittance to the Paid Family Medical Leave Insurance Fund. Would also direct the State Treasurer to transfer \$5,568,000 from the Nebraska Healthcare Cash Fund to the Paid Family Medical Leave Insurance Fund.		
LB 1161	CONSUMER AND EMPLOYMENT ARBITRATION DATA REPORTING ACT	Watch	In Committee
Dungan Judiciary 02/21/2024	Would require any arbitrator for an arbitration ongoing or beginning after the effective date of the Act to, within 30 days after the conclusion of the arbitration: a) collect all required arbitration (name of arbitrator, total fee of arbitrator and percentage of fee allocated to each party, name of each party who is an employer or a retailer, classification for the arbitration dispute, the amount of the claim, the amount of the ward and any other relief granted, and the prevailing part) data from the arbitration and b) publish such required arbitration data report on a website in an electronically searchable format.		

Bill Introducer Committee Hearing Date	NBA Position	Status
LB 1165	DUPLEX HOUSING ZONING REGULATIONS	Watch In Committee
<p>Lowe Urban Affairs 01/30/2023</p>	<p>Would require in any city of the Metropolitan class, city of the Primary Class, or city of the First Class, that duplex housing allowed is a permitted use on a lot where a single-family residence is a permitted use; would also prohibit any zoning regulations applicable to the development or use of duplex housing from being more restrictive than zoning regulations applicable to single-family residences. Would also require zoning regulations of any municipality to be a) adopted in accordance with the policy and b) be designed to 1) secure safety from fire and any other danger; 2) promote public health, public safety, and the general welfare; and 3) facilitate the adequate provision of transportation, water, sewerage, schools, parks, and other public requirements. Would also require municipalities to consider in adopting zoning regulations: a) reasonable provision of adequate light and air; b) the effect on motorized and nonmotorized transportation system; c) promotion of compatible urban growth; d) the character of the zoning district and its particular suitability for particular uses; and e) conserving the value of buildings and encouraging the most appropriate use of land throughout its zoning jurisdictional area.</p>	
LB 1166	ACCESSORY DWELLING UNITS ZONING REGULATIONS	Watch In Committee
<p>Lowe Urban Affairs 01/30/2024</p>	<p>Would require a municipality to adopt zoning regulations that allow a minimum of one accessory dwelling unit (self-contained living unit on the same parcel is a single-family dwelling of greater square footage that has its own cooking, sleeping, and sanitation facilities and complies with or is except from any applicable codes and regulations adopted by the municipality) by right (ability to be approved without requiring a public hearing, a variance, conditional use permit, special permit, or special exception, or other discretionary zoning action other than a determination that a site plan conforms with applicable zoning regulations) on the lot or parcel that contains a single-family dwelling. Would restrict the accessory dwelling unit from occupying more than 75% of the gross floor area of the single-family dwelling, or 1,000 sqft., whichever is less. Would prohibit other restrictions intended to allow more accessory dwelling units and voids any municipal regulations in effect after January 1, 2025 that cannot comply with the section.</p>	
LB 1301	FOREIGN-OWNED REAL ESTATE NATIONAL SECURITY ACT	Watch Passed & Signed
<p>DeKay Agriculture 02/06/2024</p>	<p>Would prohibit a non-resident alien from purchasing or acquiring title to real estate. Would authorize the Attorney General to bring an action for divestment of ownership of real estate by a non-resident alien. Would provide for distribution of proceeds from sale of divested property a) to cover the cost of sale; b) to pay for legal fees incurred by the Attorney General; and c) to pay lienholders, in order of lien priority. DEKAY PRIORITY BILL</p>	
LB 1395	NATURAL ASSET COMPANY PROHIBITION ACT	Watch In Committee
<p>Murman Banking, Commerce & Insurance 02/05/2024</p>	<p>Would prohibit the state of Nebraska or any political subdivision of the state to (1) sell, lease, license, or grant liens, or otherwise encumber land or resources owned, leased, or otherwise controlled by the state, or the rights to such land or resources including land, resources, or the rights to such land or resources owned by any state retirement system, to a natural asset company or (2) otherwise do business directly or indirectly with a natural asset company in a way that would grant a natural asset company a direct or indirect interest in or right to such land or resources. (A Natural Asset Company means any entity listed on the Securities and Exchange Commission as a Natural Asset Company)</p>	
LB 1412	BIENNIUM BUDGET ADJUSTMENTS	Watch Passed and Signed
<p>Speaker Arch Gov't, Military & Veterans Affairs 01/30/2024</p>	<p>Would provide for adjustments to the state's biennium budget.</p>	

**Bill
Introducer
Committee
Hearing Date**

NBA Position

Status

LB 1417

**CONSOLIDATION/ELIMINATION OF COMMISSIONS AND
BOARDS**

Watch

General File

Brewer

Would provide for the elimination and consolidation of a series of state commissions and boards.

Gov't, Military &
Veterans Affairs
02/29/2024

Economic Development

LB 113	AFFORDABLE ECONOMIC DEVELOPMENT – AFFORDABLE HOUSING	Watch	In Committee
McDonnell Banking, Commerce & Insurance 01/31/2023	Would appropriate an additional \$10,500,000 in fiscal year 2023-24 and fiscal year 2024-25 to the Department of Economic Development to contract with the Nebraska Investment Finance Authority for development of affordable housing units eligible for federal 4% and 9% Low-Income Housing Tax Credit Programs.		
LB 707	AFFORDABLE HOUSING TRUST FUND	Watch	General File
Dungan Urban Affairs 02/21/2023	Would appropriate \$10 million to the Affordable Housing Trust Fund for grants to be used for the purpose of constructing housing to address affordable housing needs in the city of the primary class.		
LB 746	TAX INCREMENT FINANCING	Watch	In Committee
Cavanaugh, M. Urban Affairs 02/28/2023	Would require any redevelopment project, if the total amount of ad valorem taxes estimated to be generated exceeds \$20 million to utilize the authorized division of taxes if the question of dividing taxes has been submitted at a Primary, General, or Special election held within the city and has been approved by the voters of the city.		
LB 801	MIDDLE – INCOME WORKFORCE HOUSING/AFFORDABLE HOUSING	Watch	In Committee
Vargas Appropriations 03/08/2023	Would appropriate \$100 million for fiscal year 2023-24 to the Middle-Income Workforce Housing Investment Fund of the Affordable Housing Trust Fund and \$100 million in fiscal year 2024-25 to the Middle-Income Workforce Housing Investment Fund and the Affordable Housing Trust Fund to provide workforce housing grants.		
LB 1088	NEBRASKA ADVANTAGE ACT	Watch	Passed & Signed
Linehan Revenue 01/24/2024	Would require the levels of employment and investment for a Tier 6 project to be satisfied prior to the end of the fourth year after the year in which an application was submitted for Tier 6 projects approved prior to December 1, 2020. Would require the levels of employment and investment for Tier 6 projects approved on or after December 1, 2020 and for any Tier 2 project or Tier 2 large data center Tier 4 project or Tier 5 project to be satisfied prior to the end of the sixth year after the application was submitted. Would authorize the taxpayer to make a one-time election to apply to any agreement entered into under the Nebraska Advantage Act and is active on the effective date of LB 1088, otherwise provisions of the existing law continue to apply. SPEAKER PRIORITY BILL		
LB 1114	ENDOW NEBRASKA ACT	Watch	In Committee
Bostar Revenue 02/07/2024	Would allow a taxpayer who provides an endowment gift to an endow Nebraska qualified community foundation or a community affiliate for a permanent endowment fund to be eligible for a tax credit. The tax credit would be equal to 15% of a taxpayer’s gift to a permanent endowment and is nonrefundable and non-transferable but may be carried forward. The maximum annual tax credits would be set at \$5 million in the aggregate and \$50,000 per taxpayer.		

**Bill
Introducer
Committee
Hearing Date**

NBA Position

Status

LB 1374	GOOD LIFE DISTRICT ECONOMIC DEVELOPMENT ACT	Watch	In Committee
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Linehan Would require local voter approval for the establishment of a good life district economic development program by a city and to appropriate local sources of revenue for such program.

Revenue

02/14/2024

LB 1410	IMAGINE ACT	Watch	In Committee
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Linehan Would change levels of tax credits available under the ImagiNE Nebraska Act for applications filed on or after January 1, 2024.

Revenue

02/02/2024

Economic Development/Childcare

Bill Number	Topic	NBA Position	Status
LB 856	CHILDCARE SUBSIDY PROGRAM	Watch	Passed & Signed
Fredrickson Health & Human Services 01/26/2024	Would exclude all earned and unearned income from a household's eligibility determination for transitional child care assistance if the applicant or adult household member is a) self-employed at a licensed childcare program; b) employed at a licensed childcare program; c) employed at a federal Head Start Program; d) employed at an Early Head Start Program; e) verified for a minimum of 20 hours of employment per week; or f) listed in the Nebraska capital and Early Childhood Professional Record System. FREDRICKSON PRIORITY BILL		
LB 997	ECONOMIC DEVELOPMENT-CHILDCARE	Watch	In Committee
Ibach Education 02/05/2024	Would transfer \$2 million from the Cash Reserve Fund to establish the Child Care Wages Fund for distribution to the Child Care Wage\$ Nebraska Program to provide salary supplements to child care and early education providers working with children five years of age or younger in licensed child care programs.		
LB 1324	CHILD TAX CREDIT	Watch	In Committee
Conrad Revenue 02/21/2024	Would allow a child care tax credit per child for taxpayers married filing jointly with up to \$110,000 in federal adjusted gross income.		
LB 1416	CHILD CARE CAPACITY BUILDING AND WORKFORCE ACT	Watch	General File
Bostar Banking, Commerce & Insurance 02/06/2024	Would provide incentives to increase childcare capacity in Nebraska by authorizing grants to cities and non-profit organizations to provide financial or other support to the operation of licensed child care programs. Would require grant recipients to provide proof of one-to-one matching funds.		

Economic Development/Housing

LB 888	MIDDLE INCOME WORKFORCE HOUSING INVESTMENT ACT	Watch	In Committee
Vargas	Would appropriate \$25 million from the General Fund for fiscal year 2024-25 to the Department of Economic Development for the Middle-Income Workforce Housing Investment Act.		
Appropriations			
02/14/2024			
LB 1079	AFFORDABLE HOUSING	Watch	In Committee
McDonnell	Would appropriate \$10 million for fiscal year 2023-24 from federal funds to the Department of Economic Development for purposes of contracting with Nebraska Investment Finance Authority for development of affordable housing units eligible for federal 4% and 9% low-income housing tax credits.		
Appropriations			
02/20/2024			
LB 1229	HOUSING PROGRAM JURISDICTION	Watch	In Committee
Wayne	Would transfer existing powers, duties, functions, responsibilities and jurisdiction relating to various housing programs (Middle Income Workforce Housing Investment Act, Municipal Density and Missing Middle Housing Act, Nebraska Affordable Housing Act and Rural Workforce Housing Investment Act) from the Department of economic development to the Nebraska Investment Finance Authority and then after housing programs.		
Banking, Commerce & Insurance			
02/06/2024			
LB 1323	AFFORDABLE HOUSING	Watch	In Committee
Vargas	Would appropriate \$10 million from the General Fund for fiscal year 2024-25 to the Department of Economic Development for the Nebraska Affordable Housing Act.		
Appropriations			
02/14/2024			
LB 1346	AFFORDABLE HOUSING DEVELOPMENTS/PROPERTY TAX EXEMPTIONS	Watch	In Committee
Vargas	Would provide a property tax exemption for qualified affordable housing development consisting of at least five residential units including one or more units that are rent-restricted and affordable to tenants earning no more than 80% of the area median income.		
Revenue			
02/28/2024			
LB 1363	DOCUMENTARY STAMP TAX-RURAL WORKFORCE HOUSING	Watch	In Committee
McDonnell	Would increase the documentary stamp tax from \$2.25 to \$3.50 and distribute funds to various housing programs including Affordable Housing, Low-Income Housing, Middle-Income Workforce Housing, and Rural Workforce Housing. MCDONNELL PRIORITY BILL		
Revenue			

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LB 1379	AFFORDABLE HOUSING DOWN-PAYMENT ASSISTANCE	Watch & Seek Amendments	In Committee
Dover	Would increase the documentary stamp tax from \$2.25 to \$2.50 and use the additional funds for affordable housing down-payment assistance through the issuance of grants. Would require repayment of the grants upon transfer of title of real property purchased with grant assistance and would establish a lien against the real estate in favor of the Department of Economic Development.		
Revenue			
02/28/2024			

Bill
Introducer
Committee
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NBA Position

Status

Economic Development/Workforce Development

LB 993	APPRENTICESHIP GRANT ACT	Watch	General File
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Ibach	Would provide underemployed and unemployed individuals with job training and classroom instruction opportunities in order to earn a livable wage and reduce their reliance on economic assistance programs and increase the number of Nebraska businesses willing to offer apprenticeships to Nebraska workers.
Business & Labor	

01/22/2024

Taxation/General

LB 154	TREASURER'S TAX DEEDS	Watch	In Committee
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DeBoer	Would require a purchaser or assignee to a treasurer's tax deed in cases in which notice of publication has been utilized, send by United States mail, within five days after the first publication of the notice, a copy of the published notice to the person in whose name the title to the real property appears of record and file in the county treasurer's office an affidavit affirming that a copy of the published notice was sent to the person in whose name the title to real to the real property appears of record.
Revenue	
01/27/2023	

LB 1067	INHERITANCE TAX	Watch	General File
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Clements	Would phase out the inheritance tax by January 1, 2028.
Revenue	
02/08/2024	

LB 1084	NEBRASKA SHORTLINE RAIL MODERNIZATION ACT	Watch	In Committee
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Ibach	Would authorize tax credits for modernization of Nebraska shortline rails, which could be utilized by financial institutions against the bank deposit tax.
Revenue	
02/15/2024	

Taxation/Personal Property Tax

LB 242	NEBRASKA PROPERTY TAX INCENTIVE ACT	Watch	In Committee
Briese Revenue	Would eliminate the 5% cap on the amount of income tax credits provided for property taxes paid and replace it with limitations based on the total increase in statewide property tax valuations. (Provisions of LB 242 were amended into LB 243)		
01/09/2023			
LB 244	NEBRASKA PROPERTY TAX INCENTIVE ACT	Watch	In Committee
Briese Revenue	Would extend the Nebraska Property Tax Incentive Act to allow credits for general taxes (property taxes levied on real property by any political subdivision other than a community college area or a school district or multiple-district school system, excluding any property taxes levied for bonded indebtedness and any property taxes levied as a result of an override of limits on property tax levies approved by voters). Would extend the credit to the franchise tax imposed by Section 77-3801 to 77-3807. Would establish the aggregate amount of tax credits the beginning calendar year 2024 in the amount of \$200 million to be increased in subsequent years by the allowable growth percentage. (Provisions of LB 244 were amended into LB 243)		
01/09/2023			
LB 689	PROPERTY TAX CREDIT FOR COMMUNITY COLLEGE TAXES	Watch	In Committee
Linehan Revenue	Would increase the income tax credit for community college property taxes paid to 100% beginning January 1, 2026. (Provisions of LB 689 were amended into LB 243)		
02/23/2023			
LB 695	TAXATION - PROPERTY TAX EXEMPTION	Watch	In Committee
Linehan Revenue	Would exempt the first \$25,000 of taxable valuation of any real property in the state from real property taxes if the real property is owned by a resident of the state or by an entity organized under the laws of the state.		
03/23/2023			

Bill
Introducer
Committee
Hearing Date

NBA Position

Status

Taxation/Property Tax

Taxation/Income Taxes

LB 36 **TAXATION INDIVIDUAL INCOME TAX RATES** Watch In Committee

DeBoer Would reduce individual income tax rates for the top two income brackets from 5.01% to 4.81% in 2023 and further reducing to 4.01% for 2027 and subsequent years and would reduce the top rate bracket from 6.84% to 6.64% in 2023 and reducing to 5.84% for 2027 and all subsequent years.

03/15/2023

LB 38 **TAXATION - INDIVIDUAL INCOME TAXES** Watch In Committee

Blood Would exclude, beginning January 1, 2024, amounts received as annuities under the Federal Employees Retirement System or the Civil Service Retirement System earned for being employed by the federal government from state income taxation to the extent such amounts are included in federal adjusted gross income.

02/15/2023

LB 173 **TAXATION OF NONRESIDENT INCOME** Watch In Committee

Bostar Would exclude compensation paid by a business, trade, or profession from income derived from sources within the state if paid to a professional athlete, professional entertainer, public figure or compensation paid for employment duties performed by an individual while present in the state for 15 or fewer days in the taxable year; compensation is paid for employment duties performed by an individual while present in the state for 30 or fewer days in the taxable year; the individual performs employment duties in more than one state during the taxable year; and the compensation is not paid for employment duties performed by an individual in the individual's capacity as a professional athlete, professional entertainer, or public figure. (Provisions of LB 173 were amended into LB 743)

LB 180 **NEBRASKA BIODIESEL TAX CREDIT ACT** Watch In Committee

Brandt Would authorize taxpayers who are retail dealers and who sold and dispensed biodiesel on a retail basis during the prior calendar year through motor fuel pump located at the taxpayer's retail motor fuel site to be eligible to receive tax credits under the Nebraska Biodiesel Tax Credit Act in an amount equal to \$0.14 multiplied by the total number of gallons of biodiesel sold by the taxpayer during the prior calendar year. Would author it would authorize \$5 million in aggregate tax credits in any calendar year (contains provisions allowing financial institutions to take the biodiesel tax credit against the bank deposit tax).

LB 185 **INCOME TAXATION** Watch In Committee

Cavanaugh, J. Would require the Department of Revenue, during fiscal year 2023-24, to distribute \$500 million directly to qualified individuals (any resident individual who filed an individual income tax return in 2022 and persons claimed as dependents on a resident individual 2022 income tax return) by way of check. Would provide each qualified individual with a check in the amount of \$500 million less administrative cost incurred by the Department of Revenue, divided by the total number of qualified individuals.

LB 239 **TAXATION - INDIVIDUAL INCOME TAX RATES** Watch In Committee

Wayne Would reduce the tax rates for the lowest tax brackets, beginning January 1, 2024, from 2.46% on the first \$4,799 to 0% on the first \$54,999; extend the 2.46% bracket from income up to \$5,599 to \$60,599; extend the 3.51% bracket from incomes up to \$17,990 to \$60,999; extend the 3.51% bracket from income up to \$35,999 to \$90,999; extend the 5.01% bracket from \$57,999 to \$112,999; and extend the maximum bracket from income in excess of \$58,000 to income in excess of \$113,000.

**Bill
Introducer
Committee
Hearing Date**

NBA Position

Status

Bill Introducer Committee Hearing Date		NBA Position	Status
LB 492	TAXATION - INDIVIDUAL INCOME TAXES	Watch	In Committee
von Gillern Revenue 02/08/2023	Would allow deductions from federal adjusted gross income for business assets covered under Section 168 of the Internal Revenue Code.		
LB 641	SOCIAL SECURITY BENEFITS	Watch	In Committee
Kauth Revenue 02/03/2023	Would exclude 70% of Social Security benefits included in federal adjusted gross income from state taxation beginning January 1, 2023, and 100% of such benefits beginning January 1, 2024. (Provisions of LB 641 were amended into LB 754)		
LB 1023	TAXATION - INDIVIDUAL INCOME TAXES	Watch	Passed & Signed
von Gillern Revenue 01/25/2023	Would allow deductions from federal adjusted gross income for business assets covered under Section 168 of the Internal Revenue Code. VON GILLERN PRIORITY BILL		

Bill
Introducer
Committee
Hearing Date

NBA Position

Status

Taxation/Property Taxes

LB 1318

PROPERTY TAX CREDIT ACT

Watch

In Committee

Linehan

Would change the Nebraska Property Tax Incentive Act and change provisions relating to certain transfers to the Cash Reserve Fund.

Revenue

01/31/2024

Taxation/Sales Taxes

LB 496 **SALES TAX EXEMPTION – BUSINESS INPUTS** Watch In Committee

Linehan Would exempt the sale, lease, or rental of and the storage, use, or other consumption of business inputs (a product or service that (a) is purchased by a business entity from a retailer; and (b) is used by the business entity, in the regular course of its business, in a way that is directly related to the production of a product or the provision of a service). in order for a product or service to be considered a business input a) the business entity must pass on the cost of such product or service to the entity’s customer; and b) the business entities customer can reasonably be considered as the ultimate considered consumers of such product or service.

School Financing

LB 681	TAX EQUITY AND EDUCATIONAL OPPORTUNITIES SUPPORT ACT	Watch	In Committee
Clements	Would create the Education Future Fund to be administered by the Department of Education. Would require the fund to be used to provide foundation aid and additional aid for special education under the Tax Equity and		
Appropriations	Educational Opportunities Support Act and increase funding for school districts to provide direct property tax relief pursuant to a dollar-for-dollar replacement of property taxes by a state funding source. Would provide funding in		
03/15/2023	the amount of \$1 billion for fiscal year 2023-24 and \$250 million in fiscal year 2024-25 and every year thereafter.		

Health Insurance/Mandated Benefits

LB 1094

EPINEPHRINE INJECTORS-MANDATED BENEFITS

Watch

In Committee

Bostar

Would prohibit the amount of copayment that a covered individual is required to pay for medically necessary epinephrine injectors to an amount not to exceed \$60 for a two pack of medically necessary epinephrine injectors, regardless of the type of epinephrine injector.

Banking, Commerce
& Insurance

02/13/2024

Bill
Introducer
Committee
Hearing Date

NBA Position

Status

Constitutional Amendments

LR 23 CA **PROPOSED CONSTITUTIONAL AMENDMENTS/INHERITANCE TAX** Watch In Committee

Riepe Would prohibit the levying of an inheritance tax.

Revenue

03/16/2023

LR 30 CA **PROPOSED CONSTITUTIONAL AMENDMENT-COMMERCIAL REAL ESTATE TAX** Watch In Committee

Murman Proposed constitutional amendment to provide for a different member method of taxing commercial real property.

Revenue

03/02/2023

**Bill
Introducer
Committee
Hearing Date**

NBA Position

Status

NONE