

**TENTH DAY - JANUARY 23, 2020****LEGISLATIVE JOURNAL****ONE HUNDRED SIXTH LEGISLATURE  
SECOND SESSION****TENTH DAY**

Legislative Chamber, Lincoln, Nebraska  
Thursday, January 23, 2020

**PRAYER**

The prayer was offered by Senator DeBoer.

**ROLL CALL**

Pursuant to adjournment, the Legislature met at 9:00 a.m., President Foley presiding.

The roll was called and all members were present except Senators B. Hansen, Hilkemann, Hughes, Kolterman, La Grone, Linehan, McCollister, Morfeld, Scheer, and Stinner who were excused until they arrive.

**CORRECTIONS FOR THE JOURNAL**

The Journal for the ninth day was approved.

**COMMITTEE REPORT(S)**

Enrollment and Review

**LEGISLATIVE BILL 381.** Placed on Select File with amendment.  
[AM149](#) is available in the Bill Room.

**LEGISLATIVE BILL 477.** Placed on Select File with amendment.  
[ER144](#)

1 1. On page 1, line 2, strike "Reissue Revised Statutes of Nebraska"  
2 and insert "Revised Statutes Supplement, 2019".

**LEGISLATIVE BILL 477A.** Placed on Select File with amendment.  
[ER145](#)

1 1. On page 1, line 3, strike "First Session, 2019" and insert  
2 "Second Session, 2020".  
3 2. On page 2, line 2, strike "FY2019-20" and insert "FY2020-21"; and  
4 in line 4 strike "First Session, 2019" and insert "Second Session, 2020".

**LEGISLATIVE BILL 68.** Placed on Select File with amendment.[ER146](#)

1 1. On page 1, strike beginning with "19-4019" in line 1 through  
 2 "2018" in line 6 and insert "19-4029.02 and 19-4029.03, Revised Statutes  
 3 Cumulative Supplement, 2018, and sections 19-4021, 19-4027, 19-4029.01,  
 4 19-4029.04, and 19-4029.05, Revised Statutes Supplement, 2019".

**LEGISLATIVE BILL 107.** Placed on Select File with amendment.[ER148](#)

1 1. On page 5, line 27, after "have" insert "the".

**LEGISLATIVE BILL 148.** Placed on Select File with amendment.[ER147](#)

1 1. Strike the original sections and all amendments thereto and  
 2 insert the following new sections:  
 3 Section 1. Section 13-503, Revised Statutes Supplement, 2019, is  
 4 amended to read:  
 5 13-503 For purposes of the Nebraska Budget Act, unless the context  
 6 otherwise requires:  
 7 (1) Governing body means the governing body of any county  
 8 agricultural society, elected county fair board, joint airport authority  
 9 formed under the Joint Airport Authorities Act, city or county airport  
 10 authority, bridge commission created pursuant to section 39-868, cemetery  
 11 district, city, village, municipal county, community college, community  
 12 redevelopment authority, county, drainage or levee district, educational  
 13 service unit, rural or suburban fire protection district, historical  
 14 society, hospital district, irrigation district, learning community,  
 15 natural resources district, nonprofit county historical association or  
 16 society for which a tax is levied under subsection (1) of section  
 17 23-355.01, public building commission, railroad transportation safety  
 18 district, reclamation district, road improvement district, rural water  
 19 district, school district, sanitary and improvement district, township,  
 20 offstreet parking district, transit authority, regional metropolitan  
 21 transit authority, metropolitan utilities district, Educational Service  
 22 Unit Coordinating Council, ~~and~~ political subdivision with the authority  
 23 to have a property tax request, with the authority to levy a toll, or  
 24 that receives state aid, and joint entity created pursuant to the  
 25 Interlocal Cooperation Act that receives tax funds generated under  
 26 section 2-3226.05;  
 27 (2) Levying board means any governing body which has the power or  
 1 duty to levy a tax;  
 2 (3) Fiscal year means the twelve-month period used by each governing  
 3 body in determining and carrying on its financial and taxing affairs;  
 4 (4) Tax means any general or special tax levied against persons,  
 5 property, or business for public purposes as provided by law but shall  
 6 not include any special assessment;  
 7 (5) Auditor means the Auditor of Public Accounts;  
 8 (6) Cash reserve means funds required for the period before revenue  
 9 would become available for expenditure but shall not include funds held  
 10 in any special reserve fund;  
 11 (7) Public funds means all money, including nontax money, used in  
 12 the operation and functions of governing bodies. For purposes of a  
 13 county, city, or village which has a lottery established under the  
 14 Nebraska County and City Lottery Act, only those net proceeds which are  
 15 actually received by the county, city, or village from a licensed lottery  
 16 operator shall be considered public funds, and public funds shall not  
 17 include amounts awarded as prizes;  
 18 (8) Adopted budget statement means a proposed budget statement which

19 has been adopted or amended and adopted as provided in section 13-506.  
20 Such term shall include additions, if any, to an adopted budget statement  
21 made by a revised budget which has been adopted as provided in section  
22 13-511;

23 (9) Special reserve fund means any special fund set aside by the  
24 governing body for a particular purpose and not available for expenditure  
25 for any other purpose. Funds created for (a) the retirement of bonded  
26 indebtedness, (b) the funding of employee pension plans, (c) the purposes  
27 of the Political Subdivisions Self-Funding Benefits Act, (d) the purposes  
28 of the Local Option Municipal Economic Development Act, (e) voter-  
29 approved sinking funds, or (f) statutorily authorized sinking funds shall  
30 be considered special reserve funds;

31 (10) Biennial period means the two fiscal years comprising a  
1 biennium commencing in odd-numbered or even-numbered years used by a  
2 city, village, or natural resources district in determining and carrying  
3 on its financial and taxing affairs; and

4 (11) Biennial budget means (a) a budget by a city of the primary or  
5 metropolitan class that adopts a charter provision providing for a  
6 biennial period to determine and carry on the city's financial and taxing  
7 affairs, (b) a budget by a city of the first or second class or village  
8 that provides for a biennial period to determine and carry on the city's  
9 or village's financial and taxing affairs, or (c) a budget by a natural  
10 resources district that provides for a biennial period to determine and  
11 carry on the natural resources district's financial and taxing affairs.

12 Sec. 2. Section 13-506, Revised Statutes Cumulative Supplement,  
13 2018, is amended to read:

14 13-506 (1) Each governing body shall each year or biennial period  
15 conduct a public hearing on its proposed budget statement. Such hearing  
16 shall be held separately from any regularly scheduled meeting of the  
17 governing body and shall not be limited by time. Notice of place and time  
18 of such hearing, together with a summary of the proposed budget  
19 statement, shall be published at least four calendar days prior to the  
20 date set for hearing in a newspaper of general circulation within the  
21 governing body's jurisdiction. For purposes of such notice, the four  
22 calendar days shall include the day of publication but not the day of  
23 hearing. When the total operating budget, not including reserves, does  
24 not exceed ten thousand dollars per year or twenty thousand dollars per  
25 biennial period, the proposed budget summary may be posted at the  
26 governing body's principal headquarters. At such hearing, the governing  
27 body shall make at least three copies of the proposed budget statement  
28 available to the public and shall make a presentation outlining key  
29 provisions of the proposed budget statement, including, but not limited  
30 to, a comparison with the prior year's budget. Any member of the public  
31 desiring to speak on the proposed budget statement shall be allowed to  
1 address the governing body at the hearing and shall be given a reasonable  
2 amount of time to do so. After such hearing, the proposed budget  
3 statement shall be adopted, or amended and adopted as amended, and a  
4 written record shall be kept of such hearing. The amount to be received  
5 from personal and real property taxation shall be certified to the  
6 levying board after the proposed budget statement is adopted or is  
7 amended and adopted as amended. If the levying board represents more than  
8 one county, a member or a representative of the governing board shall,  
9 upon the written request of any represented county, appear and present  
10 its budget at the hearing of the requesting county. The certification of  
11 the amount to be received from personal and real property taxation shall  
12 specify separately (a) the amount to be applied to the payment of  
13 principal or interest on bonds issued by the governing body and (b) the  
14 amount to be received for all other purposes. If the adopted budget  
15 statement reflects a change from that shown in the published proposed  
16 budget statement, a summary of such changes shall be published within

17 twenty calendar days after its adoption in the manner provided in this  
 18 section, but without provision for hearing, setting forth the items  
 19 changed and the reasons for such changes.

20 (2) Upon approval by the governing body, the budget shall be filed  
 21 with the auditor. The auditor may review the budget for errors in  
 22 mathematics, improper accounting, and noncompliance with the Nebraska  
 23 Budget Act or sections 13-518 to 13-522. If the auditor detects such  
 24 errors, he or she shall immediately notify the governing body of such  
 25 errors. The governing body shall correct any such error as provided in  
 26 section 13-511. Warrants for the payment of expenditures provided in the  
 27 budget adopted under this section shall be valid notwithstanding any  
 28 errors or noncompliance for which the auditor has notified the governing  
 29 body.

30 Sec. 3. Section 84-1411, Revised Statutes Supplement, 2019, is  
 31 amended to read:

1 84-1411 (1)(a) (1) Each public body shall give reasonable advance  
 2 publicized notice of the time and place of each meeting as provided in  
 3 this subsection by a method designated by each public body and recorded  
 4 in its minutes. Such notice shall be transmitted to all members of the  
 5 public body and to the public.

6 (b)(i) Except as provided in subdivision (1)(b)(ii) of this section,  
 7 in the case of a public body described in subdivision (1)(a)(i) of  
 8 section 84-1409 or such body's advisory committee, such notice shall be  
 9 published in a newspaper of general circulation within the public body's  
 10 jurisdiction and, if available, in a digital advertisement on such  
 11 newspaper's web site.

12 (ii) In the case of the governing body of a city of the second class  
 13 or village or such body's advisory committee, such notice shall be  
 14 published by:

15 (A) Publication in a newspaper of general circulation within the  
 16 public body's jurisdiction and, if available, in a digital advertisement  
 17 on such newspaper's web site; or

18 (B) Posting written notice in three conspicuous public places in  
 19 such city or village. Such notice shall be posted in the same three  
 20 places for each meeting.

21 (iii) In the case of a public body not described in subdivision (1)  
 22 (b)(i) or (ii) of this section, such notice shall be given by a method  
 23 designated by the public body.

24 (c) In addition to a method of notice required by subdivision (1)(b)  
 25 (i) or (ii) of this section, such notice may also be provided by any  
 26 other appropriate method designated by such public body or such advisory  
 27 committee.

28 (d) Each public body shall record the methods and dates of such  
 29 notice in its minutes.

30 (e) Such notice shall contain an agenda of subjects known at the  
 31 time of the publicized notice or a statement that the agenda, which shall  
 1 be kept continually current, shall be readily available for public  
 2 inspection at the principal office of the public body during normal  
 3 business hours. Agenda items shall be sufficiently descriptive to give  
 4 the public reasonable notice of the matters to be considered at the  
 5 meeting. Except for items of an emergency nature, the agenda shall not be  
 6 altered later than (i) ~~(a)~~ twenty-four hours before the scheduled  
 7 commencement of the meeting or (ii) ~~(b)~~ forty-eight hours before the  
 8 scheduled commencement of a meeting of a city council or village board  
 9 scheduled outside the corporate limits of the municipality. The public  
 10 body shall have the right to modify the agenda to include items of an  
 11 emergency nature only at such public meeting.

12 (2) A meeting of a state agency, state board, state commission,  
 13 state council, or state committee, of an advisory committee of any such  
 14 state entity, of an organization created under the Interlocal Cooperation

15 Act, the Joint Public Agency Act, or the Municipal Cooperative Financing  
16 Act, of the governing body of a public power district having a chartered  
17 territory of more than one county in this state, of the governing body of  
18 a public power and irrigation district having a chartered territory of  
19 more than one county in this state, of a board of an educational service  
20 unit, of the Educational Service Unit Coordinating Council, of the  
21 governing body of a risk management pool or its advisory committees  
22 organized in accordance with the Intergovernmental Risk Management Act,  
23 or of a community college board of governors may be held by means of  
24 videoconferencing or, in the case of the Judicial Resources Commission in  
25 those cases specified in section 24-1204, by telephone conference, if:  
26 (a) Reasonable advance publicized notice is given as provided in  
27 subsection (1) of this section;  
28 (b) Reasonable arrangements are made to accommodate the public's  
29 right to attend, hear, and speak at the meeting, including seating,  
30 recordation by audio or visual recording devices, and a reasonable  
31 opportunity for input such as public comment or questions to at least the  
1 same extent as would be provided if videoconferencing or telephone  
2 conferencing was not used;  
3 (c) At least one copy of all documents being considered is available  
4 to the public at each site of the videoconference or telephone  
5 conference;  
6 (d) At least one member of the state entity, advisory committee,  
7 board, council, or governing body is present at each site of the  
8 videoconference or telephone conference, except that a member of an  
9 organization created under the Interlocal Cooperation Act that sells  
10 electricity or natural gas at wholesale on a multistate basis, an  
11 organization created under the Municipal Cooperative Financing Act, or a  
12 governing body of a risk management pool or an advisory committee of such  
13 organization or pool may designate a nonvoting designee, who shall not be  
14 included as part of the quorum, to be present at any site; and  
15 (e)(i) Except as provided in subdivision (2)(e)(ii) of this section,  
16 no more than one-half of the state entity's, advisory committee's,  
17 board's, council's, or governing body's meetings in a calendar year are  
18 held by videoconference or telephone conference; or  
19 (ii) In the case of an organization created under the Interlocal  
20 Cooperation Act that sells electricity or natural gas at wholesale on a  
21 multistate basis or an organization created under the Municipal  
22 Cooperative Financing Act, such organization holds at least one meeting  
23 each calendar year that is not by videoconferencing or telephone  
24 conferencing.  
25 Videoconferencing, telephone conferencing, or conferencing by other  
26 electronic communication shall not be used to circumvent any of the  
27 public government purposes established in the Open Meetings Act.  
28 (3) A meeting of a board of an educational service unit, of the  
29 Educational Service Unit Coordinating Council, of the governing body of  
30 an entity formed under the Interlocal Cooperation Act, the Joint Public  
31 Agency Act, or the Municipal Cooperative Financing Act, of the governing  
1 body of a risk management pool or its advisory committees organized in  
2 accordance with the Intergovernmental Risk Management Act, of a community  
3 college board of governors, of the governing body of a public power  
4 district, of the governing body of a public power and irrigation  
5 district, or of the Nebraska Brand Committee may be held by telephone  
6 conference call if:  
7 (a) The territory represented by the educational service unit,  
8 member educational service units, community college board of governors,  
9 public power district, public power and irrigation district, Nebraska  
10 Brand Committee, or member public agencies of the entity or pool covers  
11 more than one county;  
12 (b) Reasonable advance publicized notice is given as provided in

13 subsection (1) of this section which identifies each telephone conference  
14 location at which there will be present: (i) A member of the educational  
15 service unit board, council, community college board of governors,  
16 governing body of a public power district, governing body of a public  
17 power and irrigation district, Nebraska Brand Committee, or entity's or  
18 pool's governing body; or (ii) A nonvoting designee designated under  
19 subdivision (3)(f) of this section;

20 (c) All telephone conference meeting sites identified in the notice  
21 are located within public buildings used by members of the educational  
22 service unit board, council, community college board of governors,  
23 governing body of the public power district, governing body of the public  
24 power and irrigation district, Nebraska Brand Committee, or entity or  
25 pool or at a place which will accommodate the anticipated audience;

26 (d) Reasonable arrangements are made to accommodate the public's  
27 right to attend, hear, and speak at the meeting, including seating,  
28 recordation by audio recording devices, and a reasonable opportunity for  
29 input such as public comment or questions to at least the same extent as  
30 would be provided if a telephone conference call was not used;

31 (e) At least one copy of all documents being considered is available  
1 to the public at each site of the telephone conference call;

2 (f) At least one member of the educational service unit board,  
3 council, community college board of governors, governing body of the  
4 public power district, governing body of the public power and irrigation  
5 district, Nebraska Brand Committee, or governing body of the entity or  
6 pool is present at each site of the telephone conference call identified  
7 in the public notice, except that a member of an organization created  
8 under the Interlocal Cooperation Act that sells electricity or natural  
9 gas at wholesale on a multistate basis, an organization created under the  
10 Municipal Cooperative Financing Act, or a governing body of a risk  
11 management pool or an advisory committee of such organization or pool may  
12 designate a nonvoting designee, who shall not be included as part of the  
13 quorum, to be present at any site;

14 (g) The telephone conference call lasts no more than five hours; and

15 (h) No more than one-half of the board's, council's, governing  
16 body's, committee's, entity's, or pool's meetings in a calendar year are  
17 held by telephone conference call, except that:

18 (i) The governing body of a risk management pool that meets at least  
19 quarterly and the advisory committees of the governing body may each hold  
20 more than one-half of its meetings by telephone conference call if the  
21 governing body's quarterly meetings are not held by telephone conference  
22 call or videoconferencing; and

23 (ii) An organization created under the Interlocal Cooperation Act  
24 that sells electricity or natural gas at wholesale on a multistate basis  
25 or an organization created under the Municipal Cooperative Financing Act  
26 may hold more than one-half of its meetings by telephone conference call  
27 if the organization holds at least one meeting each calendar year that is  
28 not by videoconferencing or telephone conference call.

29 Nothing in this subsection shall prevent the participation of  
30 consultants, members of the press, and other nonmembers of the governing  
31 body at sites not identified in the public notice. Telephone conference  
1 calls, emails, faxes, or other electronic communication shall not be used  
2 to circumvent any of the public government purposes established in the  
3 Open Meetings Act.

4 (4) The secretary or other designee of each public body shall  
5 maintain a list of the news media requesting notification of meetings and  
6 shall make reasonable efforts to provide advance notification to them of  
7 the time and place of each meeting and the subjects to be discussed at  
8 that meeting.

9 (5) When it is necessary to hold an emergency meeting without  
10 reasonable advance public notice, the nature of the emergency shall be

11 stated in the minutes and any formal action taken in such meeting shall  
 12 pertain only to the emergency. Such emergency meetings may be held by  
 13 means of electronic or telecommunication equipment. The provisions of  
 14 subsection (4) of this section shall be complied with in conducting  
 15 emergency meetings. Complete minutes of such emergency meetings  
 16 specifying the nature of the emergency and any formal action taken at the  
 17 meeting shall be made available to the public by no later than the end of  
 18 the next regular business day.

19 (6) A public body may allow a member of the public or any other  
 20 witness other than a member of the public body to appear before the  
 21 public body by means of video or telecommunications equipment.

22 Sec. 4. Original section 13-506, Revised Statutes Cumulative  
 23 Supplement, 2018, and sections 13-503 and 84-1411, Revised Statutes  
 24 Supplement, 2019, are repealed.

25 2. On page 1, strike beginning with "sections" in line 2 through  
 26 "2018" in line 3 and insert "section 13-506, Revised Statutes Cumulative  
 27 Supplement, 2018, and sections 13-503 and 84-1411, Revised Statutes  
 28 Supplement, 2019".

**LEGISLATIVE BILL 76.** Placed on Select File with amendment.

[ER150](#)

1 1. On page 2, line 19, strike "2020" and insert "2021".

**LEGISLATIVE BILL 236.** Placed on Select File with amendment.

[ER151](#)

1 1. Strike the original sections and insert the following new  
 2 sections:

3 Section 1. Section 77-2711, Revised Statutes Supplement, 2019, is  
 4 amended to read:

5 77-2711 (1)(a) The Tax Commissioner shall enforce sections  
 6 77-2701.04 to 77-2713 and may prescribe, adopt, and enforce rules and  
 7 regulations relating to the administration and enforcement of such  
 8 sections.

9 (b) The Tax Commissioner may prescribe the extent to which any  
 10 ruling or regulation shall be applied without retroactive effect.

11 (2) The Tax Commissioner may employ accountants, auditors,  
 12 investigators, assistants, and clerks necessary for the efficient  
 13 administration of the Nebraska Revenue Act of 1967 and may delegate  
 14 authority to his or her representatives to conduct hearings, prescribe  
 15 regulations, or perform any other duties imposed by such act.

16 (3)(a) Every seller, every retailer, and every person storing,  
 17 using, or otherwise consuming in this state property purchased from a  
 18 retailer shall keep such records, receipts, invoices, and other pertinent  
 19 papers in such form as the Tax Commissioner may reasonably require.

20 (b) Every such seller, retailer, or person shall keep such records  
 21 for not less than three years from the making of such records unless the  
 22 Tax Commissioner in writing sooner authorized their destruction.

23 (4) The Tax Commissioner or any person authorized in writing by him  
 24 or her may examine the books, papers, records, and equipment of any  
 25 person selling property and any person liable for the use tax and may  
 26 investigate the character of the business of the person in order to  
 27 verify the accuracy of any return made or, if no return is made by the  
 1 person, to ascertain and determine the amount required to be paid. In the  
 2 examination of any person selling property or of any person liable for  
 3 the use tax, an inquiry shall be made as to the accuracy of the reporting  
 4 of city and county sales and use taxes for which the person is liable  
 5 under the Local Option Revenue Act or sections 13-319, 13-324, 13-2813,  
 6 and 77-6403 and the accuracy of the allocation made between the various  
 7 counties, cities, villages, and municipal counties of the tax due. The

8 Tax Commissioner may make or cause to be made copies of resale or  
9 exemption certificates and may pay a reasonable amount to the person  
10 having custody of the records for providing such copies.

11 (5) The taxpayer shall have the right to keep or store his or her  
12 records at a point outside this state and shall make his or her records  
13 available to the Tax Commissioner at all times.

14 (6) In administration of the use tax, the Tax Commissioner may  
15 require the filing of reports by any person or class of persons having in  
16 his, her, or their possession or custody information relating to sales of  
17 property, the storage, use, or other consumption of which is subject to  
18 the tax. The report shall be filed when the Tax Commissioner requires and  
19 shall set forth the names and addresses of purchasers of the property,  
20 the sales price of the property, the date of sale, and such other  
21 information as the Tax Commissioner may require.

22 (7) It shall be a Class I misdemeanor for the Tax Commissioner or  
23 any official or employee of the Tax Commissioner, the State Treasurer, or  
24 the Department of Administrative Services to make known in any manner  
25 whatever the business affairs, operations, or information obtained by an  
26 investigation of records and activities of any retailer or any other  
27 person visited or examined in the discharge of official duty or the  
28 amount or source of income, profits, losses, expenditures, or any  
29 particular thereof, set forth or disclosed in any return, or to permit  
30 any return or copy thereof, or any book containing any abstract or  
31 particulars thereof to be seen or examined by any person not connected

1 with the Tax Commissioner. Nothing in this section shall be construed to

2 prohibit (a) the delivery to a taxpayer, his or her duly authorized  
3 representative, or his or her successors, receivers, trustees, executors,  
4 administrators, assignees, or guarantors, if directly interested, of a  
5 certified copy of any return or report in connection with his or her tax,

6 (b) the publication of statistics so classified as to prevent the  
7 identification of particular reports or returns and the items thereof,

8 (c) the inspection by the Attorney General, other legal representative of  
9 the state, or county attorney of the reports or returns of any taxpayer

10 when either (i) information on the reports or returns is considered by  
11 the Attorney General to be relevant to any action or proceeding

12 instituted by the taxpayer or against whom an action or proceeding is  
13 being considered or has been commenced by any state agency or the county

14 or (ii) the taxpayer has instituted an action to review the tax based  
15 thereon or an action or proceeding against the taxpayer for collection of

16 tax or failure to comply with the Nebraska Revenue Act of 1967 is being  
17 considered or has been commenced, (d) the furnishing of any information

18 to the United States Government or to states allowing similar privileges  
19 to the Tax Commissioner, (e) the disclosure of information and records to

20 a collection agency contracting with the Tax Commissioner pursuant to  
21 sections 77-377.01 to 77-377.04, (f) the disclosure to another party to a

22 transaction of information and records concerning the transaction between  
23 the taxpayer and the other party, (g) the disclosure of information

24 pursuant to section 77-27,195 or 77-5731, or (h) the disclosure of  
25 information to the Department of Labor necessary for the administration  
26 of the Employment Security Law, the Contractor Registration Act, or the

27 Employee Classification Act.

28 (8) Notwithstanding the provisions of subsection (7) of this  
29 section, the Tax Commissioner may permit the Postal Inspector of the

30 United States Postal Service or his or her delegates to inspect the  
31 reports or returns of any person filed pursuant to the Nebraska Revenue

1 Act of 1967 when information on the reports or returns is relevant to any  
2 action or proceeding instituted or being considered by the United States  
3 Postal Service against such person for the fraudulent use of the mails to

4 carry and deliver false and fraudulent tax returns to the Tax  
5 Commissioner with the intent to defraud the State of Nebraska or to evade



6 the payment of Nebraska state taxes.

7 (9) Notwithstanding the provisions of subsection (7) of this  
8 section, the Tax Commissioner may permit other tax officials of this  
9 state to inspect the tax returns, reports, and applications filed under  
10 sections 77-2701.04 to 77-2713, but such inspection shall be permitted  
11 only for purposes of enforcing a tax law and only to the extent and under  
12 the conditions prescribed by the rules and regulations of the Tax  
13 Commissioner.

14 (10) Notwithstanding the provisions of subsection (7) of this  
15 section, the Tax Commissioner may, upon request, provide the county board  
16 of any county which has exercised the authority granted by section  
17 81-3716 with a list of the names and addresses of the hotels located  
18 within the county for which lodging sales tax returns have been filed or  
19 for which lodging sales taxes have been remitted for the county's County  
20 Visitors Promotion Fund under the Nebraska Visitors Development Act.  
21 The information provided by the Tax Commissioner shall indicate only  
22 the names and addresses of the hotels located within the requesting  
23 county for which lodging sales tax returns have been filed for a  
24 specified period and the fact that lodging sales taxes remitted by or on  
25 behalf of the hotel have constituted a portion of the total sum remitted  
26 by the state to the county for a specified period under the provisions of  
27 the Nebraska Visitors Development Act. No additional information shall be  
28 revealed.

29 (11)(a) Notwithstanding the provisions of subsection (7) of this  
30 section, the Tax Commissioner shall, upon written request by the Auditor  
31 of Public Accounts or the office of Legislative Audit, make tax returns  
1 and tax return information open to inspection by or disclosure to the  
2 Auditor of Public Accounts or employees of the office of Legislative  
3 Audit for the purpose of and to the extent necessary in making an audit  
4 of the Department of Revenue pursuant to section 50-1205 or 84-304.  
5 Confidential tax returns and tax return information shall be audited only  
6 upon the premises of the Department of Revenue. All audit workpapers  
7 pertaining to the audit of the Department of Revenue shall be stored in a  
8 secure place in the Department of Revenue.

9 (b) No employee of the Auditor of Public Accounts or the office of  
10 Legislative Audit shall disclose to any person, other than another  
11 Auditor of Public Accounts or office employee whose official duties  
12 require such disclosure, any return or return information described in  
13 the Nebraska Revenue Act of 1967 in a form which can be associated with  
14 or otherwise identify, directly or indirectly, a particular taxpayer.

15 (c) Any person who violates the provisions of this subsection shall  
16 be guilty of a Class I misdemeanor. For purposes of this subsection,  
17 employee includes a former Auditor of Public Accounts or office of  
18 Legislative Audit employee.

19 (12) For purposes of this subsection and subsections (11) and (14)  
20 of this section:

21 (a) Disclosure means the making known to any person in any manner a  
22 tax return or return information;

23 (b) Return information means:

24 (i) A taxpayer's identification number and (A) the nature, source,  
25 or amount of his or her income, payments, receipts, deductions,  
26 exemptions, credits, assets, liabilities, net worth, tax liability, tax  
27 withheld, deficiencies, overassessments, or tax payments, whether the  
28 taxpayer's return was, is being, or will be examined or subject to other  
29 investigation or processing or (B) any other data received by, recorded  
30 by, prepared by, furnished to, or collected by the Tax Commissioner with  
31 respect to a return or the determination of the existence or possible  
1 existence of liability or the amount of liability of any person for any  
2 tax, penalty, interest, fine, forfeiture, or other imposition or offense;  
3 and

4 (ii) Any part of any written determination or any background file  
5 document relating to such written determination; and  
6 (c) Tax return or return means any tax or information return or  
7 claim for refund required by, provided for, or permitted under sections  
8 77-2701 to 77-2713 which is filed with the Tax Commissioner by, on behalf  
9 of, or with respect to any person and any amendment or supplement  
10 thereto, including supporting schedules, attachments, or lists which are  
11 supplemental to or part of the filed return.

12 (13) Notwithstanding the provisions of subsection (7) of this  
13 section, the Tax Commissioner shall, upon request, provide any  
14 municipality which has adopted the local option sales tax under the Local  
15 Option Revenue Act with a list of the names and addresses of the  
16 retailers which have collected the local option sales tax for the  
17 municipality. The request may be made annually and shall be submitted to  
18 the Tax Commissioner on or before June 30 of each year. The information  
19 provided by the Tax Commissioner shall indicate only the names and  
20 addresses of the retailers. The Tax Commissioner may provide additional  
21 information to a municipality so long as the information does not include  
22 any data detailing the specific revenue, expenses, or operations of any  
23 particular business.

24 (14)(a) Notwithstanding the provisions of subsection (7) of this  
25 section, the Tax Commissioner shall, upon written request, provide an  
26 individual certified under subdivision (b) of this subsection  
27 representing a municipality which has adopted the local option sales and  
28 use tax under the Local Option Revenue Act with confidential sales and  
29 use tax returns and sales and use tax return information regarding  
30 taxpayers that possess a sales tax permit and the amounts remitted by  
31 such permitholders at locations within the boundaries of the requesting  
1 municipality or with confidential business use tax returns and business  
2 use tax return information regarding taxpayers that file a Nebraska and  
3 Local Business Use Tax Return and the amounts remitted by such taxpayers  
4 at locations within the boundaries of the requesting municipality. Any  
5 written request pursuant to this subsection shall provide the Department  
6 of Revenue with no less than ten business days to prepare the sales and  
7 use tax returns and sales and use tax return information requested. The  
8 individual certified under subdivision (b) of this subsection shall  
9 review such returns and return information only upon the premises of the  
10 department, except that such limitation shall not apply if the certifying  
11 municipality has an agreement in effect under the Nebraska Advantage  
12 Transformational Tourism and Redevelopment Act. In such case, the  
13 individual certified under subdivision (b) of this subsection may request  
14 that copies of such returns and return information be sent to him or her  
15 by electronic transmission, secured in a manner as determined by the Tax  
16 Commissioner. Such returns and return information shall be viewed only  
17 upon the premises of the department.

18 (b) Each municipality that seeks to request information under  
19 subdivision (a) of this subsection shall certify to the Department of  
20 Revenue one individual who is authorized by such municipality to make  
21 such request and review the documents described in subdivision (a) of  
22 this subsection. The individual may be a municipal employee or an  
23 individual who contracts with the requesting municipality to provide  
24 financial, accounting, or other administrative services.

25 (c) No individual certified by a municipality pursuant to  
26 subdivision (b) of this subsection shall disclose to any person any  
27 information obtained pursuant to a review under this subsection. An  
28 individual certified by a municipality pursuant to subdivision (b) of  
29 this subsection shall remain subject to this subsection after he or she  
30 (i) is no longer certified or (ii) is no longer in the employment of or  
31 under contract with the certifying municipality.

1 (d) Any person who violates the provisions of this subsection shall

2 be guilty of a Class I misdemeanor.

3 (e) The Department of Revenue shall not be held liable by any person  
4 for an impermissible disclosure by a municipality or any agent or  
5 employee thereof of any information obtained pursuant to a review under  
6 this subsection.

7 (15) In all proceedings under the Nebraska Revenue Act of 1967, the  
8 Tax Commissioner may act for and on behalf of the people of the State of  
9 Nebraska. The Tax Commissioner in his or her discretion may waive all or  
10 part of any penalties provided by the provisions of such act or interest  
11 on delinquent taxes specified in section 45-104.02, as such rate may from  
12 time to time be adjusted.

13 (16)(a) The purpose of this subsection is to set forth the state's  
14 policy for the protection of the confidentiality rights of all  
15 participants in the system operated pursuant to the streamlined sales and  
16 use tax agreement and of the privacy interests of consumers who deal with  
17 model 1 sellers.

18 (b) For purposes of this subsection:

19 (i) Anonymous data means information that does not identify a  
20 person;

21 (ii) Confidential taxpayer information means all information that is  
22 protected under a member state's laws, regulations, and privileges; and

23 (iii) Personally identifiable information means information that  
24 identifies a person.

25 (c) The state agrees that a fundamental precept for model 1 sellers  
26 is to preserve the privacy of consumers by protecting their anonymity.  
27 With very limited exceptions, a certified service provider shall perform  
28 its tax calculation, remittance, and reporting functions without  
29 retaining the personally identifiable information of consumers.

30 (d) The governing board of the member states in the streamlined  
31 sales and use tax agreement may certify a certified service provider only  
1 if that certified service provider certifies that:

2 (i) Its system has been designed and tested to ensure that the  
3 fundamental precept of anonymity is respected;

4 (ii) Personally identifiable information is only used and retained  
5 to the extent necessary for the administration of model 1 with respect to  
6 exempt purchasers;

7 (iii) It provides consumers clear and conspicuous notice of its  
8 information practices, including what information it collects, how it  
9 collects the information, how it uses the information, how long, if at  
10 all, it retains the information, and whether it discloses the information  
11 to member states. Such notice shall be satisfied by a written privacy  
12 policy statement accessible by the public on the web site of the  
13 certified service provider;

14 (iv) Its collection, use, and retention of personally identifiable  
15 information is limited to that required by the member states to ensure  
16 the validity of exemptions from taxation that are claimed by reason of a  
17 consumer's status or the intended use of the goods or services purchased;  
18 and

19 (v) It provides adequate technical, physical, and administrative  
20 safeguards so as to protect personally identifiable information from  
21 unauthorized access and disclosure.

22 (e) The state shall provide public notification to consumers,  
23 including exempt purchasers, of the state's practices relating to the  
24 collection, use, and retention of personally identifiable information.

25 (f) When any personally identifiable information that has been  
26 collected and retained is no longer required for the purposes set forth  
27 in subdivision (16)(d)(iv) of this section, such information shall no  
28 longer be retained by the member states.

29 (g) When personally identifiable information regarding an individual  
30 is retained by or on behalf of the state, it shall provide reasonable

31 access by such individual to his or her own information in the state's  
 1 possession and a right to correct any inaccurately recorded information.  
 2 (h) If anyone other than a member state, or a person authorized by  
 3 that state's law or the agreement, seeks to discover personally  
 4 identifiable information, the state from whom the information is sought  
 5 should make a reasonable and timely effort to notify the individual of  
 6 such request.  
 7 (i) This privacy policy is subject to enforcement by the Attorney  
 8 General.  
 9 (j) All other laws and regulations regarding the collection, use,  
 10 and maintenance of confidential taxpayer information remain fully  
 11 applicable and binding. Without limitation, this subsection does not  
 12 enlarge or limit the state's authority to:  
 13 (i) Conduct audits or other reviews as provided under the agreement  
 14 and state law;  
 15 (ii) Provide records pursuant to the federal Freedom of Information  
 16 Act, disclosure laws with governmental agencies, or other regulations;  
 17 (iii) Prevent, consistent with state law, disclosure of confidential  
 18 taxpayer information;  
 19 (iv) Prevent, consistent with federal law, disclosure or misuse of  
 20 federal return information obtained under a disclosure agreement with the  
 21 Internal Revenue Service; and  
 22 (v) Collect, disclose, disseminate, or otherwise use anonymous data  
 23 for governmental purposes.  
 24 Sec. 2. Original section 77-2711, Revised Statutes Supplement, 2019,  
 25 is repealed.  
 26 2. On page 1, line 2, strike beginning with "Reissue" through  
 27 "Nebraska" and insert "Revised Statutes Supplement, 2019".

(Signed) Julie Slama, Chairperson

**NOTICE OF COMMITTEE HEARING(S)**  
 Judiciary  
 Room 1113

Friday, January 31, 2020 1:30 p.m.

LB745  
 LB832  
 LB924  
 LB945  
 LB975  
 LB1007  
 LB1036

(Signed) Steve Lathrop, Chairperson

**BILLS ON FIRST READING**

The following bills were read for the first time by title:

**LEGISLATIVE BILL 1163.** Introduced by Wayne, 13.

A BILL FOR AN ACT relating to the Nebraska Liquor Control Act; to amend section 53-101, Revised Statutes Cumulative Supplement, 2018; to

provide for transportation and temporary off-site storage of alcoholic liquor by retail licensees for customer pickup as prescribed; to define terms; to harmonize provisions; and to repeal the original section.

**LEGISLATIVE BILL 1164.** Introduced by Walz, 15.

A BILL FOR AN ACT relating to civil rights; to amend sections 18-1724, 20-113, 20-126.01, 20-127, 20-129, 20-130, 20-131.02, 20-132, 20-134, 20-139, 20-301, 20-303, 20-313, 20-317, 20-318, 20-319, 20-320, 20-321, 20-322, and 20-325, Reissue Revised Statutes of Nebraska, and sections 20-126, 20-128, 20-131.01, and 20-131.04, Revised Statutes Supplement, 2019; to change terminology related to disability; to prohibit discrimination in places of public accommodation on the basis of disability; to harmonize provisions; and to repeal the original sections.

**LEGISLATIVE BILL 1165.** Introduced by Stinner, 48.

A BILL FOR AN ACT relating to livestock; to amend sections 33-151, 54-180, 54-193, 54-194, 54-196, 54-199, 54-1,101, 54-1,102, 54-1,103, 54-1,104, 54-1,107, 54-1,116, 54-1,118, 60-3,135, 60-480.01, 81-1346, and 84-1005, Reissue Revised Statutes of Nebraska, sections 54-170, 54-198, 54-1,100, 54-1,105, 54-1,115, 54-1,128, and 54-415, Revised Statutes Cumulative Supplement, 2018, and sections 11-201, 81-1021, 81-1316, and 84-1411, Revised Statutes Supplement, 2019; to eliminate the Nebraska Brand Committee; to change and eliminate definitions; to state legislative findings; to provide powers and duties for the Department of Agriculture under the Livestock Brand Act; to terminate a fund; to eliminate provisions regarding brand inspection and feedlot registration; to change provisions relating to evidence and questions of ownership, out-of-state brands, and estrays; to transfer powers, duties, functions, obligations, and funds as prescribed; to harmonize provisions; to provide an operative date; to repeal the original sections; to outright repeal sections 54-173, 54-174, 54-175, 54-176, 54-182, 54-185, 54-186, 54-188, 54-197, 54-1,106, 54-1,109, 54-1,112, 54-1,113, 54-1,114, 54-1,117, and 54-1,127, Reissue Revised Statutes of Nebraska, sections 54-175.01, 54-179, 54-186.01, 54-191, 54-195, 54-1,108, 54-1,110, 54-1,111, 54-1,119, 54-1,120, 54-1,121, 54-1,122, 54-1,129, 54-1,130, 54-1,131, and 54-1160.01, Revised Statutes Cumulative Supplement, 2018, and section 54-192, Revised Statutes Supplement, 2019; and to declare an emergency.

**LEGISLATIVE BILL 1166.** Introduced by Brewer, 43.

A BILL FOR AN ACT relating to school districts; to amend section 79-499, Revised Statutes Cumulative Supplement, 2018; to change school district membership requirement provisions as prescribed; and to repeal the original section.

**LEGISLATIVE BILL 1167.** Introduced by Albrecht, 17.

A BILL FOR AN ACT relating to the Open Meetings Act; to amend section 84-1412, Reissue Revised Statutes of Nebraska; to require a public body to allow members of the public an opportunity to speak at each meeting; and to repeal the original section.

**LEGISLATIVE BILL 1168.** Introduced by Kolowski, 31.

A BILL FOR AN ACT relating to education; to amend section 85-2101, Reissue Revised Statutes of Nebraska, and section 9-812, Revised Statutes Cumulative Supplement, 2018; to change provisions relating to the State Lottery Operation Trust Fund; to adopt the College Credit Testing Fee Reduction Program Act and the Career-Readiness and Dual-Credit Education Grant Program Act; to add a fund to the Access College Early Scholarship Program Act; and to repeal the original sections.

**LEGISLATIVE BILL 1169.** Introduced by Cavanaugh, 6.

A BILL FOR AN ACT relating to juveniles; to create and provide duties for the Nebraska Integrated Juvenile Data Governing Body; to create the Nebraska Juvenile Justice Information System; and to provide for reports.

**MOTION(S) - Withdraw LB754**

Senator Blood offered her motion, [MO124](#), found on page 381, to withdraw LB754.

The Blood motion to withdraw the bill prevailed with 34 ayes, 0 nays, 5 present and not voting, and 10 excused and not voting.

**MOTION(S) - Confirmation Report(s)**

Senator Williams moved the adoption of the Banking, Commerce and Insurance Committee report for the confirmation of the following appointment(s) found on page 364:

Department of Economic Development  
Anthony Goins - Director

Voting in the affirmative, 42:

|           |          |           |                |          |
|-----------|----------|-----------|----------------|----------|
| Albrecht  | Chambers | Hilgers   | Lowe           | Stinner  |
| Arch      | Clements | Hilkemann | McCollister    | Vargas   |
| Blood     | Crawford | Howard    | McDonnell      | Walz     |
| Bolz      | Dorn     | Hunt      | Moser          | Wayne    |
| Bostelman | Erdman   | Kolowski  | Murman         | Williams |
| Brandt    | Geist    | Kolterman | Pansing Brooks | Wishart  |
| Brewer    | Gragert  | Lathrop   | Quick          |          |
| Briese    | Groene   | Lindstrom | Scheer         |          |
| Cavanaugh | Halloran | Linehan   | Slama          |          |

Voting in the negative, 0.

Present and not voting, 3:

DeBoer      Friesen      Hansen, M.

Excused and not voting, 4:

Hansen, B.      Hughes      La Grone      Morfeld

The appointment was confirmed with 42 ayes, 0 nays, 3 present and not voting, and 4 excused and not voting.

#### **GENERAL FILE**

**LEGISLATIVE BILL 731.** Title read. Considered.

Committee [AM607](#), found on page 822, First Session, 2019, was adopted with 37 ayes, 0 nays, 9 present and not voting, and 3 excused and not voting.

Advanced to Enrollment and Review Initial with 35 ayes, 0 nays, 11 present and not voting, and 3 excused and not voting.

**LEGISLATIVE BILL 534.** Title read. Considered.

Committee [AM686](#), found on page 828, First Session, 2019, was offered.

Senator Cavanaugh offered her amendment, [AM2053](#), found on page 228, to the committee amendment.

The Cavanaugh amendment was adopted with 40 ayes, 0 nays, 8 present and not voting, and 1 excused and not voting.

The committee amendment, as amended, was adopted with 37 ayes, 0 nays, 11 present and not voting, and 1 excused and not voting.

Advanced to Enrollment and Review Initial with 40 ayes, 0 nays, 8 present and not voting, and 1 excused and not voting.

#### **BILLS ON FIRST READING**

The following bills were read for the first time by title:

**LEGISLATIVE BILL 1170.** Introduced by Cavanaugh, 6.

A BILL FOR AN ACT relating to public health and welfare; to amend section 38-129, Reissue Revised Statutes of Nebraska, and sections 38-101, 68-901, and 68-915, Revised Statutes Supplement, 2019; to provide for

implicit bias training and instruction to applicants and professionals under the Uniform Credentialing Act, for reimbursement for the services of a doula, and for a pilot program regarding the social determinants of health for pregnant women and mothers; to change provisions relating to eligibility for medical assistance; to harmonize provisions; to define terms; and to repeal the original sections.

**LEGISLATIVE BILL 1171.** Introduced by Cavanaugh, 6.

A BILL FOR AN ACT relating to the Healthy Pregnancies for Incarcerated Women Act; to amend sections 47-1001, 47-1002, and 47-1003, Revised Statutes Supplement, 2019; to state intent; to define terms; to provide for breastfeeding and milk expression by a prisoner or detainee and for a mother and infant to live together; to require a parent separation policy; to harmonize provisions; and to repeal the original sections.

**LEGISLATIVE BILL 1172.** Introduced by Cavanaugh, 6.

A BILL FOR AN ACT relating to juveniles; to amend sections 43-247.02 and 43-408, Reissue Revised Statutes of Nebraska; to provide requirements for a court order for placement at a youth rehabilitation and treatment center; to provide powers and duties for the Department of Health and Human Services; to require a report regarding services provided at a youth rehabilitation and treatment center and a needs analysis and plan for assistance as prescribed; to repeal the original sections; and to declare an emergency.

**LEGISLATIVE BILL 1173.** Introduced by Erdman, 47.

A BILL FOR AN ACT relating to hunting; to amend sections 37-410, 37-447, 37-449, 37-450, 37-456, and 37-560, Reissue Revised Statutes of Nebraska, and section 37-455, Revised Statutes Supplement, 2019; to provide for limited transferable permits to hunt either antelope, deer, or elk as prescribed; to provide duties for the Game and Parks Commission; to harmonize provisions; and to repeal the original sections.

**LEGISLATIVE BILL 1174.** Introduced by Briese, 41.

A BILL FOR AN ACT relating to the State Electrical Act; to amend sections 81-2112 and 81-2116, Reissue Revised Statutes of Nebraska, section 81-2102, Revised Statutes Cumulative Supplement, 2018, and section 81-2108, Revised Statutes Supplement, 2019; to redefine a term; to provide requirements for supervision of apprentices; to provide and change provisions regarding special electrician licenses; to harmonize provisions; and to repeal the original sections.

**LEGISLATIVE BILL 1175.** Introduced by Briese, 41.

A BILL FOR AN ACT relating to the Mechanical Amusement Device Tax



Act; to amend section 77-3005, Reissue Revised Statutes of Nebraska, and sections 77-3007 and 77-3011, Revised Statutes Supplement, 2019; to impose and levy a tax on cash devices; to harmonize provisions; to provide an operative date; and to repeal the original sections.

**LEGISLATIVE BILL 1176.** Introduced by Briese, 41.

A BILL FOR AN ACT relating to tobacco; to amend sections 28-1418.01, 28-1419, and 28-1425, Revised Statutes Supplement, 2019; to change provisions relating to the sale of tobacco products, electronic nicotine delivery systems, and alternative nicotine products; to define and redefine terms; and to repeal the original sections.

**LEGISLATIVE BILL 1177.** Introduced by Hunt, 8.

A BILL FOR AN ACT relating to education; to amend section 11-101.01, Reissue Revised Statutes of Nebraska; to eliminate requirements for teachers and employees paid with public school funds to swear an oath of office and make a pledge; to repeal the original section; and to outright repeal section 79-8,108, Reissue Revised Statutes of Nebraska.

**LEGISLATIVE BILL 1178.** Introduced by Wayne, 13.

A BILL FOR AN ACT relating to the Nebraska Municipal Land Bank Act; to amend sections 19-5207 and 19-5208, Revised Statutes Cumulative Supplement, 2018; to prohibit land banks from entering into certain agreements to temporarily hold real property; to harmonize provisions; and to repeal the original sections.

**LEGISLATIVE BILL 1179.** Introduced by Wayne, 13.

A BILL FOR AN ACT relating to revenue and taxation; to amend sections 77-27,119 and 77-5905, Reissue Revised Statutes of Nebraska, sections 49-801.01 and 84-602.03, Revised Statutes Cumulative Supplement, 2018, and sections 50-1209 and 77-2711, Revised Statutes Supplement, 2019; to adopt the ImagiNE Small Business and Urban Revitalization Act; to harmonize provisions; and to repeal the original sections.

**LEGISLATIVE BILL 1180.** Introduced by Wayne, 13.

A BILL FOR AN ACT relating to criminal procedure; to amend sections 29-2004 and 29-2005, Revised Statutes Cumulative Supplement, 2018; to change provisions relating to alternate jurors; to state intent regarding construction; to harmonize provisions; and to repeal the original sections.

**LEGISLATIVE BILL 1181.** Introduced by Wayne, 13.

A BILL FOR AN ACT relating to crimes and offenses; to amend section 29-2221, Reissue Revised Statutes of Nebraska, and sections 28-101 and

28-105, Revised Statutes Supplement, 2019; to adopt the Fair Sentencing Act; to allow courts to impose sentences without mandatory minimums for certain controlled substance offenses; to prohibit holding a defendant in custody awaiting trial beyond a prescribed period; to define terms; to exclude certain nonviolent felonies from the habitual criminal enhancement; to harmonize provisions; and to repeal the original sections.

**LEGISLATIVE BILL 1182.** Introduced by Wayne, 13.

A BILL FOR AN ACT relating to drugs; to amend section 71-7611, Revised Statutes Supplement, 2019; to provide for notice of new drug or biologics license applications and for a study of drug costs; to provide a penalty; and to repeal the original section.

**LEGISLATIVE BILL 1183.** Introduced by Arch, 14.

A BILL FOR AN ACT relating to public health and welfare; to amend section 71-2455, Reissue Revised Statutes of Nebraska, and section 71-2454, Revised Statutes Supplement, 2019; to create the Health Information Technology Board; to provide powers and duties; to change provisions relating to the prescription drug monitoring system; to harmonize provisions; to repeal the original sections; and to declare an emergency.

**LEGISLATIVE BILL 1184.** Introduced by Arch, 14.

A BILL FOR AN ACT relating to the Medical Assistance Act; to amend section 68-901, Revised Statutes Supplement, 2019; to require standards for inpatient psychiatric units and psychiatric residential treatment facilities as prescribed; and to repeal the original section.

**LEGISLATIVE BILL 1185.** Introduced by Health and Human Services Committee: Howard, 9, Chairperson; Arch, 14; Cavanaugh, 6; Hansen, B., 16; Murman, 38; Walz, 15; Williams, 36.

A BILL FOR AN ACT relating to the Department of Health and Human Services; to amend section 71-1908, Reissue Revised Statutes of Nebraska, and sections 68-1206 and 71-1912, Revised Statutes Supplement, 2019; to change provisions relating to criminal history record information checks for child care staff members and child care providers; to define a term; to harmonize provisions; to provide for criminal history record information checks for unlicensed providers of child care participating in the federal child care subsidy program; and to repeal the original sections.

**LEGISLATIVE BILL 1186.** Introduced by Hilgers, 21.

A BILL FOR AN ACT relating to school districts; to amend section 79-8,106, Reissue Revised Statutes of Nebraska; to require that usual salary be paid to injured school district employees as prescribed; and to repeal the original section.

**AMENDMENT(S) - Print in Journal**

Senator Quick filed the following amendment to LB424:  
[AM2122](#) is available in the Bill Room.

Senator Pansing Brooks filed the following amendment to LB230:  
[AM2121](#)

(Amendments to Standing Committee amendments, AM450)

- 1 1. On page 5, strike beginning with "or" in line 28 through
- 2 "majority" in line 29.

Senator Morfeld filed the following amendment to LB206:  
[AM2136](#)

(Amendments to Standing Committee amendments, AM430)

- 1 1. On page 4, after line 26 insert the following new subsection:
- 2 "(8) This section shall not be construed to interfere with a school
- 3 administrator's ability to provide appropriate professional feedback
- 4 consistent with rules and regulations adopted and promulgated by the
- 5 State Department of Education regarding personnel."

**NOTICE OF COMMITTEE HEARING(S)**

Natural Resources  
Room 1525

Thursday, January 30, 2020 1:30 p.m.  
Norris Marshall - Environmental Quality Council  
LB770  
LB863

(Signed) Dan Hughes, Chairperson

**GENERAL FILE**

**LEGISLATIVE BILL 231.** Title read. Considered.

**SPEAKER SCHEER PRESIDING**

Senator Groene offered the following motion:  
[MO125](#)  
Recommit to the Judiciary Committee.

**SENATOR HILGERS PRESIDING****PRESIDENT FOLEY PRESIDING**

Pending.

**BILLS ON FIRST READING**

The following bills were read for the first time by title:

**LEGISLATIVE BILL 1187.** Introduced by La Grone, 49.

A BILL FOR AN ACT relating to professions and occupations; to amend section 84-933, Revised Statutes Cumulative Supplement, 2018; to change provisions relating to the Occupational Board Reform Act; to require occupational boards to issue an occupational license or government certification based on occupational licensure, government certification, private certification, or work experience in another state; to provide for jurisprudential examinations and appeals from denial of a license; to harmonize provisions; and to repeal the original section.

**LEGISLATIVE BILL 1188.** Introduced by Howard, 9; Murman, 38; Walz, 15.

A BILL FOR AN ACT relating to juveniles; to amend section 43-401, Reissue Revised Statutes of Nebraska, and section 79-1119.01, Revised Statutes Supplement, 2019; to provide duties for the Office of Juvenile Services relating to education; to change the definition of interim-program schools; to harmonize provisions; to repeal the original sections; and to declare an emergency.

**LEGISLATIVE BILL 1189.** Introduced by McDonnell, 5.

A BILL FOR AN ACT relating to firefighters; to amend section 77-2716, Revised Statutes Supplement, 2019; to adopt the Firefighter Cancer Benefits Act; to provide for an income tax exemption for such benefits; to provide an operative date; and to repeal the original section.

**LEGISLATIVE BILL 1190.** Introduced by Briese, 41.

A BILL FOR AN ACT relating to infants and juveniles; to amend sections 43-1802 and 43-1803, Reissue Revised Statutes of Nebraska; to change provisions related to grandparent visitation; and to repeal the original sections.

**LEGISLATIVE BILL 1191.** Introduced by Howard, 9; Lathrop, 12.

A BILL FOR AN ACT relating to state employees; to amend section 43-401, Reissue Revised Statutes of Nebraska, and section 83-1,135, Revised Statutes Cumulative Supplement, 2018; to require the Department of Health and Human Services, the Office of Juvenile Services, and the Department of Correctional Services to allow employees to speak to members of the Legislature and the Public Counsel as prescribed; to harmonize provisions; and to repeal the original sections.

**LEGISLATIVE BILL 1192.** Introduced by Linehan, 39.

A BILL FOR AN ACT relating to revenue and taxation; to amend section 77-3523, Reissue Revised Statutes of Nebraska; to limit the total amount reimbursed by the state for homestead exemptions; to harmonize provisions; and to repeal the original section.

**LEGISLATIVE BILL 1193.** Introduced by Linehan, 39.

A BILL FOR AN ACT relating to elections; to amend sections 3-504, 3-602, 3-603, 10-401, 10-404, 10-406, 10-407, 10-409, 10-410, 10-501, 10-606, 10-607, 10-702, 10-801, 10-802, 12-1001, 13-306, 14-202, 14-365.07, 14-521, 14-1206, 14-1211, 14-1216, 14-1251, 14-2120, 16-216, 18-412, 18-506.01, 18-623, 18-1502, 18-1503, 18-2706, 23-120, 23-125, 23-128, 23-397, 23-501, 23-3501, 23-3508, 23-3513, 23-3515, 23-3552, 23-3555, 23-3616, 23-3621, 32-559, 39-836, 39-837, 39-838, 39-840, 39-841, 46-162, 46-167, 46-194, 46-198, 46-1,104, 46-1,113, 46-1,122, 46-305, 46-312, 46-564, 46-565, 46-566, 57-106, 57-107, 71-1622, 71-1629, 71-1638, 74-1427, 77-27,142.01, 77-27,142.02, 77-27,142.03, 77-3444, 79-10,105, and 85-1518, Reissue Revised Statutes of Nebraska, sections 13-2507, 13-3207, 16-676, 16-695, 16-697.02, 16-6,101, 16-806, 17-527, 17-903, 17-905, 17-908, 17-939, 17-950, 17-954, 17-963, 46-151, 79-1029, 79-1098, 79-10,117, and 79-10,118, Revised Statutes Cumulative Supplement, 2018, and sections 13-519, 18-2713, 19-1307, and 32-1203, Revised Statutes Supplement, 2019; to provide, change, and eliminate provisions regarding elections for certain purposes; to harmonize provisions; to repeal the original sections; and to outright repeal sections 10-408 and 39-839, Reissue Revised Statutes of Nebraska, and section 10-703.01, Revised Statutes Cumulative Supplement, 2018.

**LEGISLATIVE BILL 1194.** Introduced by Walz, 15.

A BILL FOR AN ACT relating to public defenders; to amend section 23-3404, Reissue Revised Statutes of Nebraska; to change provisions relating to appointment of a public defender in certain counties; and to repeal the original section.

**LEGISLATIVE BILL 1195.** Introduced by Morfeld, 46.

A BILL FOR AN ACT relating to public records; to amend sections 84-712.01 and 84-712.07, Reissue Revised Statutes of Nebraska, and section 84-712.05, Revised Statutes Supplement, 2019; to change provisions relating to access to public records; and to repeal the original sections.

**LEGISLATIVE BILL 1196.** Introduced by Morfeld, 46.

A BILL FOR AN ACT relating to pharmacy benefits; to amend sections 68-901 and 71-2484, Revised Statutes Supplement, 2019; to adopt the Pharmacy Benefit Manager Regulation Act; to transfer provisions related to

pharmacy benefits; to require an audit as prescribed; to provide a duty for the Revisor of Statutes; to repeal the original sections; and to declare an emergency.

**LEGISLATIVE BILL 1197.** Introduced by Morfeld, 46.

A BILL FOR AN ACT relating to the University of Nebraska; to amend section 49-506, Revised Statutes Supplement, 2019; to change the distribution of session laws and legislative journals to the College of Law; and to repeal the original section.

**LEGISLATIVE BILL 1198.** Introduced by Stinner, 48.

A BILL FOR AN ACT relating to appropriations; to appropriate funds to the Department of Administrative Services.

**LEGISLATIVE BILL 1199.** Introduced by Lindstrom, 18; Kolterman, 24; Williams, 36.

A BILL FOR AN ACT relating to insurance; to amend sections 44-3520 and 44-3523, Reissue Revised Statutes of Nebraska, and section 44-3521, Revised Statutes Cumulative Supplement, 2018; to change provisions relating to motor vehicle service contract reimbursement insurance policies; to define a term; to provide requirements for motor vehicle service contract providers; to provide an operative date; and to repeal the original sections.

**LEGISLATIVE BILL 1200.** Introduced by Brewer, 43; Halloran, 33.

A BILL FOR AN ACT relating to livestock; to amend sections 33-151, 54-173, 54-174, 54-175, 54-176, 54-180, 54-182, 54-183, 54-184, 54-186, 54-193, 54-194, 54-196, 54-197, 54-199, 54-1,101, 54-1,102, 54-1,103, 54-1,104, 54-1,106, 54-1,107, 54-1,109, 54-1,112, 54-1,113, 54-1,114, 54-1,116, 54-1,117, 54-1,118, 54-1,124, 54-1,125, 54-1,126, 54-1,127, 60-3,135, 60-480.01, and 84-1005, Reissue Revised Statutes of Nebraska, sections 54-170, 54-171, 54-172, 54-175.01, 54-179, 54-189, 54-191, 54-195, 54-198, 54-1,100, 54-1,105, 54-1,108, 54-1,110, 54-1,111, 54-1,115, 54-1,119, 54-1,120, 54-1,121, 54-1,122, 54-1,128, 54-1,129, 54-1,130, 54-1,131, 54-415, 54-789, and 54-1160.01, Revised Statutes Cumulative Supplement, 2018, and sections 54-192, 81-1021, 81-1316, and 84-1411, Revised Statutes Supplement, 2019; to rename the Livestock Brand Act; to define and redefine terms; to rename the Nebraska Brand Committee; to rename a fund; to provide for certain livestock identifiers; to change and provide for fees; to change inspection provisions; to provide for violations and penalties; to change registered feedlot requirements; to change provisions relating to estrays; to harmonize provisions; and to repeal the original sections.

**LEGISLATIVE BILL 1201.** Introduced by Bostelman, 23; Brandt, 32; Brewer, 43; Kolterman, 24; Lowe, 37; McCollister, 20; Pansing Brooks, 28.

A BILL FOR AN ACT relating to natural resources; to state legislative findings and intent; to create the Flood Mitigation and Planning Task Force; to provide duties; to require reports; and to provide a termination date.

**LEGISLATIVE BILL 1202.** Introduced by Linehan, 39; Albrecht, 17; Clements, 2; Kolterman, 24; Lindstrom, 18.

A BILL FOR AN ACT relating to revenue and taxation; to amend sections 77-2717 and 77-2734.03, Reissue Revised Statutes of Nebraska, and section 77-2715.07, Revised Statutes Supplement, 2019; to adopt the Opportunity Scholarships Act; to provide for tax credits; to harmonize provisions; to provide an operative date; to provide severability; and to repeal the original sections.

**LEGISLATIVE BILL 1203.** Introduced by Linehan, 39; Kolterman, 24; Lindstrom, 18.

A BILL FOR AN ACT relating to revenue and taxation; to amend section 77-2716, Revised Statutes Supplement, 2019; to change provisions relating to an income tax deduction for dividends received or deemed to be received from certain corporations; and to repeal the original section.

**LEGISLATIVE BILL 1204.** Introduced by Cavanaugh, 6.

A BILL FOR AN ACT relating to the Disabled Persons and Family Support Act; to amend sections 68-1501, 68-1502, 68-1503, 68-1505, 68-1506, 68-1508, 68-1510, 68-1511, 68-1512, 68-1513, 68-1515, 68-1516, 68-1518, and 68-1519, Reissue Revised Statutes of Nebraska, and section 83-1212.01, Revised Statutes Cumulative Supplement, 2018; to define and redefine terms; to require submission of a waiver application; to provide for a family support program; to provide powers and duties; to harmonize provisions; and to repeal the original sections.

**LEGISLATIVE BILL 1205.** Introduced by McCollister, 20; Hunt, 8; Kolowski, 31; Pansing Brooks, 28.

A BILL FOR AN ACT relating to renewable energy; to adopt the Renewable Energy Standards Act; and to provide an operative date.

**LEGISLATIVE BILL 1206.** Introduced by Vargas, 7.

A BILL FOR AN ACT relating to education; to amend section 71-1962, Reissue Revised Statutes of Nebraska; to require reporting to the Nebraska Early Childhood Professional Record System; and to repeal the original section.

**LEGISLATIVE BILL 1207.** Introduced by McCollister, 20; Crawford, 45; DeBoer, 10; Vargas, 7; Wayne, 13.

A BILL FOR AN ACT relating to redistricting; to adopt the Redistricting Act.

**LEGISLATIVE BILL 1208.** Introduced by Vargas, 7.

A BILL FOR AN ACT relating to treatment and corrections; to amend sections 83-4,109, 83-4,110, 83-4,111, 83-4,112, 83-4,113, 83-4,115, 83-4,120, 83-4,122, and 83-4,123, Reissue Revised Statutes of Nebraska, sections 25-3401, 83-170, 83-173, and 83-4,114.01, Revised Statutes Cumulative Supplement, 2018, and section 83-173.03, Revised Statutes Supplement, 2019; to name an act; to provide, change, and eliminate definitions; to change and eliminate provisions relating to discipline, confinement status, solitary confinement, restrictive housing, immediate segregation, disciplinary segregation, and rules and regulations; to provide duties for the Department of Correctional Services; to prohibit double bunking; to provide requirements and procedures for the use of statements or testimony by informants; to eliminate obsolete provisions; to harmonize provisions; to repeal the original sections; to outright repeal section 83-173.02, Revised Statutes Cumulative Supplement, 2018; and to declare an emergency.

**LEGISLATIVE BILL 1209.** Introduced by Vargas, 7; Hunt, 8; Lathrop, 12.

A BILL FOR AN ACT relating to criminal procedure; to amend sections 29-2258, 29-3601, 29-3602, 29-3603, and 29-3606, Reissue Revised Statutes of Nebraska, and section 23-1201, Revised Statutes Cumulative Supplement, 2018; to name an act; to provide for caregiver diversion programs; to harmonize provisions; to repeal the original sections; and to outright repeal sections 29-3604, 29-3605, 29-3607, 29-3608, and 29-3609, Reissue Revised Statutes of Nebraska.

**LEGISLATIVE BILL 1210.** Introduced by Vargas, 7.

A BILL FOR AN ACT relating to crimes and offenses; to amend section 28-101, Revised Statutes Supplement, 2019; to create the offense of sexual exploitation of a student; to define terms; to harmonize provisions; and to repeal the original section.

**LEGISLATIVE BILL 1211.** Introduced by Hansen, B., 16.

A BILL FOR AN ACT relating to the Nebraska Budget Act; to amend sections 13-505 and 13-508, Revised Statutes Cumulative Supplement, 2018; to change requirements for the preparation of proposed budget statements; to harmonize provisions; and to repeal the original sections.

**LEGISLATIVE BILL 1212.** Introduced by Hansen, B., 16.

A BILL FOR AN ACT relating to revenue and taxation; to amend sections



77-1601 and 77-1776, Reissue Revised Statutes of Nebraska, and section 77-1601.02, Revised Statutes Supplement, 2019; to adopt the Property Tax Request Act; to harmonize provisions; and to repeal the original sections.

**LEGISLATIVE BILL 1213.** Introduced by Hansen, B., 16.

A BILL FOR AN ACT relating to government; to amend sections 2-2701, 77-201, 77-382, 77-1391, 77-1601, 77-1776, 77-2004, 77-2701.02, 77-2704.10, 77-2704.24, 77-2704.30, 77-2704.50, 77-2704.51, 77-2715.03, 77-27,132, 77-3005, and 77-5023, Reissue Revised Statutes of Nebraska, section 79-1001, Revised Statutes Cumulative Supplement, 2018, and sections 77-1601.02 and 77-2701.16, Revised Statutes Supplement, 2019; to change the valuation of real property; to adopt the Property Tax Request Act; to change an inheritance tax rate; to change the sales tax rate; to change and eliminate certain sales and use tax exemptions; to impose sales and use tax on certain services; to change individual income tax rates; to terminate the Tax Equity and Educational Opportunities Support Act; to adopt the New School Aid Act; to harmonize provisions; to provide an operative date; to repeal the original sections; to outright repeal sections 77-2704.07, 77-2704.27, 77-2704.36, 77-2704.65, and 77-2704.67, Reissue Revised Statutes of Nebraska; and to declare an emergency.

**LEGISLATIVE BILL 1214.** Introduced by Friesen, 34.

A BILL FOR AN ACT relating to economic development; to adopt the Rural Economic Development Grant Act.

**LEGISLATIVE BILL 1215.** Introduced by Walz, 15.

A BILL FOR AN ACT relating to appropriations; to appropriate funds to the Department of Health and Human Services to fund all persons on the wait list for the developmental disability services waiver.

#### GENERAL FILE

**LEGISLATIVE BILL 231.** The Groene motion, [MO125](#), found in this day's Journal, to recommit to the Judiciary Committee, was renewed.

#### SENATOR HUGHES PRESIDING

Senator Chambers offered the following motion:

[MO126](#)

Bracket until January 24, 2020.

Pending.

**BILLS ON FIRST READING**

The following bills were read for the first time by title:

**LEGISLATIVE BILL 1216.** Introduced by Vargas, 7; Stinner, 48.

A BILL FOR AN ACT relating to economic development; to adopt the H3 Rural Renewal Award Act; to provide duties for the Department of Labor; to create funds; to provide for termination.

**LEGISLATIVE BILL 1217.** Introduced by Wayne, 13; Hunt, 8.

A BILL FOR AN ACT relating to schools; to require individualized response plans following a report of certain types of incidents involving students as prescribed.

**LEGISLATIVE BILL 1218.** Introduced by Wayne, 13.

A BILL FOR AN ACT relating to economic development; to adopt the Nebraska Historically Underutilized Business Program Act; to provide a penalty; and to provide an operative date.

**LEGISLATIVE BILL 1219.** Introduced by Wayne, 13.

A BILL FOR AN ACT relating to hemp; to amend section 28-401.01, Revised Statutes Cumulative Supplement, 2018, and sections 2-501, 2-503, 2-504, 2-505, 2-506, 2-509, 2-514, 2-515, 2-516, 2-517, 28-101, and 28-401, Revised Statutes Supplement, 2019; to provide, change, and eliminate definitions; to change authorized activities relating to hemp; to change and provide duties for the Department of Agriculture; to change requirements for the transportation of hemp; to change provisions relating to appointment of and to the Nebraska Hemp Commission; to provide for no preemption of certain local regulation; to change provisions of the Uniform Controlled Substances Act; to prohibit the sale of post-processed hemp and consumable hemp products to minors and prohibit the possession of such hemp or products by minors; to provide for labeling requirements; to prohibit the manufacture of consumable hemp products for sale within Nebraska; to prohibit the distribution of consumable hemp products within Nebraska; to provide penalties; to adopt the Nebraska Hemp Transportation and Sales Licensing Act; to harmonize provisions; to provide operative dates; and to repeal the original sections.

**LEGISLATIVE BILL 1220.** Introduced by Wayne, 13.

A BILL FOR AN ACT relating to workforce development; to authorize High-Wage Jobs and Capital Investment Creation Fund entities; to define terms; to provide grants, loans, and economic assistance to such entities; to create a fund; and to provide duties for the State Treasurer and Tax Commissioner.

**LEGISLATIVE BILL 1221.** Introduced by Wayne, 13.

A BILL FOR AN ACT relating to the Uniform Controlled Substances Act; to amend section 28-405, Revised Statutes Cumulative Supplement, 2018, and section 28-401, Revised Statutes Supplement, 2019; to redefine terms; to remove cannabidiol and tetrahydrocannabinol in a drug product approved by the federal Food and Drug Administration from the controlled substances schedules; to designate nabiximols in a drug product approved by the federal Food and Drug Administration a Schedule III controlled substance; to harmonize provisions; and to repeal the original sections.

**RESOLUTION(S)****LEGISLATIVE RESOLUTION 299.** Introduced by Bolz, 29.

WHEREAS, Mitchell Texel, a member of Troop 25B of Lincoln, has completed the requirements for the rank of Eagle Scout in the Scouts BSA; and

WHEREAS, to earn the rank of Eagle Scout, the highest rank in scouting, a Scout must fulfill requirements in the areas of leadership, service, and outdoor skills. Throughout their scouting experience, these young people have learned, been tested on, and been recognized for various scouting skills; and

WHEREAS, to achieve the rank of Eagle Scout, a Scout is required to earn 21 merit badges, 13 of which are in required areas, and complete an approved community service project; and

WHEREAS, Mitchell displayed his commitment to community service by erecting a permanent flagpole at St. Mark's United Methodist Church on September 11, 2019; and

WHEREAS, Mitchell, through his hard work and perseverance has joined other high achievers who are Eagle Scouts, including astronauts, leaders of government and industry, artists, scientists, and athletes.

NOW, THEREFORE, BE IT RESOLVED BY THE MEMBERS OF THE ONE HUNDRED SIXTH LEGISLATURE OF NEBRASKA, SECOND SESSION:

1. That the Legislature congratulates Mitchell Texel on achieving the rank of Eagle Scout.
2. That a copy of this resolution be sent to Mitchell Texel.

Laid over.

**LEGISLATIVE RESOLUTION 300CA.** Introduced by Erdman, 47; Brewer, 43; Clements, 2; Friesen, 34; Gragert, 40; Halloran, 33; Hilkemann, 4; McDonnell, 5; Murman, 38; Wayne, 13.

THE MEMBERS OF THE ONE HUNDRED SIXTH LEGISLATURE OF NEBRASKA, SECOND SESSION, RESOLVE THAT:

Section 1. At the general election in November 2020, the following proposed amendment to the Constitution of Nebraska shall be submitted to the electors of the State of Nebraska for approval or rejection:

To amend Article VIII, sections 1 and 12, and Article XIII, sections 2 and 4, and repeal Article VIII, sections 1A, 2, 3, 10, and 13:

VIII-1 Notwithstanding any other provision of this Constitution to the contrary, effective January 1, 2022, the State of Nebraska and all political subdivisions of the state shall be prohibited from imposing any form of taxation other than a single-rate consumption tax. The Legislature shall enact a single-rate consumption tax which shall begin no later than January 1, 2022. Such consumption tax shall apply to the consumption of new goods and services. The Legislature shall be prohibited from granting any exemptions from such consumption tax. The necessary revenue of the state and its governmental subdivisions shall be raised by taxation in such manner as the Legislature may direct. Notwithstanding Article I, section 16, Article III, section 18, or Article VIII, section 4, of this Constitution or any other provision of this Constitution to the contrary: (1) Taxes shall be levied by valuation uniformly and proportionately upon all real property and franchises as defined by the Legislature except as otherwise provided in or permitted by this Constitution; (2) tangible personal property, as defined by the Legislature, not exempted by this Constitution or by legislation, shall all be taxed at depreciated cost using the same depreciation method with reasonable class lives, as determined by the Legislature, or shall all be taxed by valuation uniformly and proportionately; (3) the Legislature may provide for a different method of taxing motor vehicles and may also establish a separate class of motor vehicles consisting of those owned and held for resale by motor vehicle dealers which shall be taxed in the manner and to the extent provided by the Legislature and may also establish a separate class for trucks, trailers, semitrailers, truck tractors, or combinations thereof, consisting of those owned by residents and nonresidents of this state, and operating in interstate commerce, and may provide reciprocal and proportionate taxation of such vehicles. The tax proceeds from motor vehicles taxed in each county shall be allocated to the county and the cities, villages, and school districts of such county; (4) the Legislature may provide that agricultural land and horticultural land, as defined by the Legislature, shall constitute a separate and distinct class of property for purposes of taxation and may provide for a different method of taxing agricultural land and horticultural land which results in values that are not uniform and proportionate with all other real property and franchises but which results in values that are uniform and proportionate upon all property within the class of agricultural land and horticultural land; (5) the Legislature may enact laws to provide that the value of land actively devoted to agricultural or horticultural use shall for property tax purposes be that value which such land has for agricultural or horticultural use without regard to any value which such land might have for other purposes or uses; (6) the Legislature may prescribe standards and methods for the determination of the value of real property at uniform and proportionate values; (7) in furtherance of the purposes for which such a law of the United States has been adopted, whenever there exists a law of the United States which is intended to protect

~~a specifically designated type, use, user, or owner of property or franchise from discriminatory state or local taxation, such property or franchise shall constitute a separate class of property or franchise under the laws of the State of Nebraska, and such property or franchise may not be taken into consideration in determining whether taxes are levied by valuation uniformly or proportionately upon any property or franchise, and the Legislature may enact laws which statutorily recognize such class and which tax or exempt from taxation such class of property or franchise in such manner as it determines; and (8) the Legislature may provide that livestock shall constitute a separate and distinct class of property for purposes of taxation and may further provide for reciprocal and proportionate taxation of livestock located in this state for only part of a year. Each actual property tax rate levied for a governmental subdivision shall be the same for all classes of taxed property and franchises. Taxes uniform as to class of property or the ownership or use thereof may be levied by valuation or otherwise upon classes of intangible property as the Legislature may determine, and such intangible property held in trust or otherwise for the purpose of funding pension, profit-sharing, or other employee benefit plans as defined by the Legislature may be declared exempt from taxation. Taxes other than property taxes may be authorized by law. Existing revenue laws shall continue in effect until changed by the Legislature.~~

~~VIII-12 For the purpose of rehabilitating, acquiring, or redeveloping substandard and blighted property in a redevelopment project as determined by law, any city or village of the state may, notwithstanding any other provision in the Constitution, and without regard to charter limitations and restrictions, incur indebtedness, whether by bond, loans, notes, advance of money, or otherwise. Notwithstanding any other provision in the Constitution or a local charter, such cities or villages may also pledge for and apply to the payment of the principal, interest, and any premium on such indebtedness all taxes levied by all taxing bodies, which taxes shall be at such rate for a period not to exceed fifteen years, on the assessed valuation of the property in the project area portion of a designated blighted and substandard area that is in excess of the assessed valuation of such property for the year prior to such rehabilitation, acquisition, or redevelopment.~~

~~When such indebtedness and the interest thereon have been paid in full, such property thereafter shall be taxed as is other property in the respective taxing jurisdictions and such taxes applied as all other taxes of the respective taxing bodies.~~

~~XIII-2 Notwithstanding any other provision in the Constitution, the Legislature may authorize any county or incorporated city or village, including cities operating under home rule charters, to acquire, own, develop, and lease real and personal property suitable for use by manufacturing or industrial enterprises and to issue revenue bonds for the purpose of defraying the cost of acquiring and developing such property by construction, purchase, or otherwise. The Legislature may also authorize such county, city, or village to acquire, own, develop, and lease real and personal property suitable for use by enterprises as determined by law if~~

such property is located in blighted areas as determined by law and to issue revenue bonds for the purpose of defraying the cost of acquiring and developing or financing such property by construction, purchase, or otherwise. Such bonds shall not become general obligation bonds of the governmental subdivision by which such bonds are issued. ~~Any real or personal property acquired, owned, developed, or used by any such county, city, or village pursuant to this section shall be subject to taxation to the same extent as private property during the time it is leased to or held by private interests, notwithstanding the provisions of Article VIII, section 2, of the Constitution.~~ The acquiring, owning, developing, and leasing of such property shall be deemed for a public purpose, but the governmental subdivision shall not have the right to acquire such property by condemnation. The principal of and interest on any bonds issued may be secured by a pledge of the lease and the revenue therefrom and by mortgage upon such property. No such governmental subdivision shall have the power to operate any such property as a business or in any manner except as the lessor thereof.

Notwithstanding any other provision in the Constitution, the Legislature may also authorize any incorporated city or village, including cities operating under home rule charters, to appropriate such funds as may be deemed necessary for an economic or industrial development project or program subject to approval by a vote of a majority of the registered voters of such city or village voting upon the question. Subject to such vote, funds may be ~~derived from property tax, local option sales tax, or any other general tax levied by the city or village or generated from municipally owned utilities or grants, donations, or state and federal funds received by the city or village subject to any restrictions of the grantor, donor, or state or federal law.~~

XIII-4 Notwithstanding any other provision in this Constitution, the Legislature may authorize any county, city, or village to acquire, own, develop, and lease or finance real and personal property, other than property used or to be used for sectarian instruction or study or as a place for devotional activities or religious worship, to be used, during the term of any revenue bonds issued, only by nonprofit enterprises as determined by law and to issue revenue bonds for the purpose of defraying the cost of acquiring and developing or financing such property by construction, purchase, or otherwise. Such bonds shall not become general obligation bonds of the governmental subdivision by which such bonds are issued, and such governmental subdivision shall have no authority to impose taxes for the payment of such bonds. ~~Notwithstanding the provisions of Article VIII, section 2, of this Constitution, the acquisition, ownership, development, use, or financing of any real or personal property pursuant to the provisions of this section shall not affect the imposition of any taxes or the exemption therefrom by the Legislature pursuant to this Constitution.~~ The acquiring, owning, developing, and leasing or financing of such property shall be deemed for a public purpose, but the governmental subdivision shall not have the right to acquire such property for the purposes specified in this section by condemnation. The principal of and interest on any bonds issued may be secured by a pledge of the lease and the revenue therefrom and by

mortgage upon such property. No such governmental subdivision shall have the power to operate any such property as a business or in any manner except as the lessor thereof.

Article VIII, sections 1A, 2, 3, 10, and 13, of the Constitution of Nebraska are repealed.

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 prohibit the state and all political subdivisions from imposing any form of taxation other than a single-rate consumption tax and to require the Legislature to enact such a tax.

For

Against.

**LEGISLATIVE RESOLUTION 301.** Introduced by McCollister, 20.

WHEREAS, Dr. Kevin Corley spent thirty-seven years as a pediatric endocrinologist with Children's Hospital and Medical Center in Omaha; and

WHEREAS, for most of his years of service, Dr. Corley was the only pediatric endocrinologist in Nebraska; and

WHEREAS, Dr. Corley traveled more than 250,000 miles throughout the state to make his expertise more accessible to patient families; and

WHEREAS, Dr. Corley single-handedly established outreach clinics for Children's Hospital and Medical Center in both Hastings and North Platte; and

WHEREAS, during his tenure in Omaha, Dr. Corley also educated hundreds of colleagues, residents, nurses, and other health professionals; and

WHEREAS, to honor Dr. Corley, Children's Hospital and Medical Center introduced the Dr. Corley Endowed Chair in Pediatric Endocrinology; and

WHEREAS, the endowed chair position will enable Children's Hospital and Medical Center to attract physicians with the best treatment expertise and the ability to build strong research programs to benefit all pediatric patients.

NOW, THEREFORE, BE IT RESOLVED BY THE MEMBERS OF THE ONE HUNDRED SIXTH LEGISLATURE OF NEBRASKA, SECOND SESSION:

1. That the Legislature congratulates Dr. Kevin Corley for the naming in his honor of the Dr. Kevin Corley Endowed Chair in Pediatric Endocrinology at Children's Hospital and Medical Center in Omaha.

2. That a copy of this resolution be sent to Dr. Kevin Corley and to Children's Hospital and Medical Center in Omaha.

Laid over.

**LEGISLATIVE RESOLUTION 302.** Introduced by Hilkemann, 4.

WHEREAS, the Legislature recognizes the accomplishments of exemplary organizations as they celebrate significant anniversaries; and

WHEREAS, the American Automobile Association (AAA), celebrated the one hundredth anniversary of the AAA School Safety Patrol program; and

WHEREAS, the AAA School Safety Patrol program enlists the assistance of select students who volunteer to help younger students as they cross the street on their way to and from school and who help to protect their fellow classmates against traffic hazards; and

WHEREAS, the concept of school safety patrollers began in 1920 when Charles M. Hayes, president of the Chicago Motor Club, pledged support for protecting school-aged children after witnessing a terrible car crash; and

WHEREAS, the program is now one hundred years strong and continues to have a positive impact on schools, students, and communities; and

WHEREAS, AAA School Safety Patrols play an important role in helping young pedestrians learn and fulfill responsibilities regarding traffic safety; and

WHEREAS, millions of children across the country have honorably served their classmates since the program began; and

WHEREAS, today the AAA School Safety Patrol program is the largest school-based safety program in the world with more than six-hundred-seventy-nine thousand patrollers in thirty-five thousand schools across North America and thirty countries, providing a safer environment for child pedestrians and offering a spectrum of educational opportunities for school children; and

WHEREAS, the School Safety Patrol program embodies AAA's mission of providing safety and security to the motoring public.

NOW, THEREFORE, BE IT RESOLVED BY THE MEMBERS OF THE ONE HUNDRED SIXTH LEGISLATURE OF NEBRASKA, SECOND SESSION:

1. That the Legislature recognizes the one hundredth anniversary of the American Automobile Association's School Safety Patrol program in Nebraska.
2. That a copy of this resolution be sent to the American Automobile Association of Nebraska.

Laid over.

**NOTICE OF COMMITTEE HEARING(S)**  
Health and Human Services  
Room 1510

Thursday, January 30, 2020 1:30 p.m.  
LB1052  
LB887  
LB847  
LB922

(Signed) Sara Howard, Chairperson



Appropriations  
Room 1003

Thursday, January 30, 2020 1:30 p.m.

Schematic design planning document for construction of office / parking structure at City of Lincoln block bounded by 17th, 18th, K, and L Streets and other matters provided in LB297 (2019) Sec. 45

(Signed) John Stinner, Chairperson

Revenue  
Room 1524

Thursday, January 30, 2020 1:30 p.m.

James D. Kuhn - Tax Equalization and Review Commission

LB905

LB810

LB923

(Signed) Lou Ann Linehan, Chairperson

Transportation and Telecommunications  
Room 1113

Monday, February 3, 2020 1:30 p.m.

LB898

LB992

LB996

(Signed) Curt Friesen, Chairperson

**COMMITTEE REPORT(S)**  
Health and Human Services

The Health and Human Services Committee desires to report favorably upon the appointment(s) listed below. The Committee suggests the appointment(s) be confirmed by the Legislature and suggests a record vote.

Gary J. Anthonie - Chief Medical Officer and Director - Division of Public Health - Department of Health and Human Services

Aye: 7. Arch, Cavanaugh, Hansen, B., Howard, Murman, Walz, Williams.  
Nay: 0. Absent: 0. Present and not voting: 0.

(Signed) Sara Howard, Chairperson

## Government, Military and Veterans Affairs

The Government, Military and Veterans Affairs Committee desires to report favorably upon the appointment(s) listed below. The Committee suggests the appointment(s) be confirmed by the Legislature and suggests a record vote.

Robert Phillip Sabin - Nebraska Tourism Commission

Aye: 7. Blood, Brewer, Hilgers, Hunt, Kolowski, La Grone, Lowe. Nay: 0. Absent: 1. Hansen, M. Present and not voting: 0.

The Government, Military and Veterans Affairs Committee desires to report favorably upon the appointment(s) listed below. The Committee suggests the appointment(s) be confirmed by the Legislature and suggests a record vote.

Rod Buethe - State Emergency Response Commission  
 Polly Ann Jordening - State Emergency Response Commission  
 Kyle Keeling - State Emergency Response Commission  
 Tonya Ngotel - State Emergency Response Commission  
 Kimberly K. Plouzek - State Emergency Response Commission

Aye: 7. Blood, Brewer, Hilgers, Hunt, Kolowski, La Grone, Lowe. Nay: 0. Absent: 1. Hansen, M. Present and not voting: 0.

(Signed) Tom Brewer, Chairperson

**AMENDMENT(S) - Print in Journal**

Senator Dorn filed the following amendment to LB107:

[AM2117](#)

(Amendments to Standing Committee amendments, AM356)

- 1 1. Strike amendment 2 and insert the following new amendment:
- 2 2. On page 7, line 23, strike "Fees" and insert "The amount of the
- 3 fees"; and in line 24 after "trustees" insert "based on the amounts
- 4 actually necessary to administer the licensing program, but not to exceed
- 5 twenty-five dollars per license".

Senator Chambers filed the following amendment to LB518:

[FA92](#)

Amend AM899

1. Page 1 add, "(g) It is appropriate to recognize and acknowledge some of the more renowned members of the All-American Pantheon of Human Traffickers: (1) George Washington, (2) Thomas Jefferson, (3) James Madison, (4) Andrew Jackson, (5) James Monroe, (6) Alexander Hamilton, (7) Patrick Henry, and (8) Francis Scott Key."

**UNANIMOUS CONSENT - Add Cointroducer(s)**

Unanimous consent to add Senator(s) as cointroducer(s). No objections. So ordered.

Senator M. Hansen name added to LB206.  
Senator M. Hansen name added to LB534.  
Senator Arch name added to LB825.  
Senator B. Hansen name added to LB825.  
Senator Cavanaugh name added to LB825.  
Senator Hilkemann name added to LB1019.  
Senator M. Hansen name added to LB1040.  
Senator Bolz name added to LB1148.

**VISITOR(S)**

Visitors to the Chamber were a group from Black Hills Energy from across the state.

The Doctor of the Day was Dr. Doug Dunning from Omaha.

**ADJOURNMENT**

At 12:01 p.m., on a motion by Senator Quick, the Legislature adjourned until 9:00 a.m., Friday, January 24, 2020.

Patrick J. O'Donnell  
Clerk of the Legislature

