

FIFTY-SECOND DAY - JULY 30, 2020**LEGISLATIVE JOURNAL****ONE HUNDRED SIXTH LEGISLATURE
SECOND SESSION****FIFTY-SECOND DAY**

Legislative Chamber, Lincoln, Nebraska
Thursday, July 30, 2020

PRAYER

The prayer was offered by Senator Williams.

ROLL CALL

Pursuant to adjournment, the Legislature met at 9:00 a.m., Speaker Scheer presiding.

The roll was called and all members were present except Senator Blood who was excused; and Senators Briese, Friesen, B. Hansen, Howard, Hunt, and Linehan who were excused until they arrive.

CORRECTIONS FOR THE JOURNAL

The Journal for the fifty-first day was approved.

COMMITTEE REPORT(S)

Enrollment and Review

LEGISLATIVE BILL 323. Placed on Final Reading Second.

LEGISLATIVE BILL 323A. Placed on Final Reading Second.

(Signed) Julie Slama, Chairperson

REFERENCE COMMITTEE REPORT

2020 Resolutions calling for an Interim Study

LR314	Interim study to review the most recent experience study required for all retirement systems administered by the Public Employees Retirement Board	Nebraska Retirement Systems
LR315	Interim study to review a separate compliance audit obtained by the Public	Nebraska Retirement Systems

	Employees Retirement Board, as required under section 84-1503, of the state-administered retirement systems	
LR316	Interim study to examine the public employees retirement systems administered by the Public Employees Retirement Board	Nebraska Retirement Systems
LR317	Interim study to carry out section 13-2402 which requires the Nebraska Retirement Systems Committee to monitor defined benefit plans administered by political subdivisions	Nebraska Retirement Systems
LR318	Interim study to review progress in complying with sections of statute which require transferring management of the Omaha Schools Employee Retirement System to the Public Employees Retirement Board	Nebraska Retirement Systems
LR333	Interim study to examine the possibility of placing one or more reservoirs on the Platte River and its tributaries for the purpose of flood control, hydroelectric energy, recreation, economic development, and environmental stewardship	Natural Resources
LR337	Interim study to reexamine which Nebraska-grown food products can feasibly be used for school meals and snacks	Agriculture
LR340	Interim study to examine the extent of surface water irrigation in Nebraska and the condition of the surface water irrigation projects	Natural Resources
LR345	Interim study to examine efforts to protect Nebraska's archaeological and paleontological resources	Government, Military and Veterans Affairs
LR347	Interim study to examine the use of heat-applied tax stamps on individual cigarette packages	General Affairs
LR348	Interim study to examine service animal fraud and emotional support animal fraud	Health and Human Services
LR350	Interim study to examine the role of telehealth services during the COVID-19 pandemic of 2020	Health and Human Services
LR352	Interim study to explore the enforcement of the ordinances and codes of cities of the second class and villages to promote public welfare and economic development	Urban Affairs
LR354	Interim study to examine whether the Real Property Appraiser Act should be updated	Banking, Commerce and Insurance

LR355	Interim study to review the credentialing requirements in the Real Property Appraiser Act in furtherance of the purposes of the Occupational Board Reform Act	Banking, Commerce and Insurance
LR356	Interim study to examine issues within the jurisdiction of the Business and Labor Committee	Business and Labor
LR357	Interim study to review occupational regulations for locksmiths	Business and Labor
LR358	Interim study to review the Nebraska Workers' Compensation Act	Business and Labor
LR359	Interim study to review the Employment Security Law and the effects of the COVID-19 pandemic on the efficacy of the law	Business and Labor
LR361	Interim study to examine matters related to the upcoming redistricting process in Nebraska	Executive Board
LR362	Interim study to conduct an in-depth review of the financing of special education in public primary and secondary schools	Education
LR363	Interim study to conduct an in-depth review of the financing of the public elementary and secondary schools	Education
LR364	Interim study to conduct an in-depth review of the use of plastic shopping bags and single-use checkout bags	Revenue
LR365	Interim study to conduct an in-depth review of the use of highway cable barriers on Nebraska's highways	Transportation and Telecommunications
LR367	Interim study to examine set fee and fine amounts and the costs experienced by county governments when administering the associated services	Government, Military and Veterans Affairs
LR368	Interim study to analyze underinvestment in primary care in the State of Nebraska	Health and Human Services
LR369	Interim study to review the occupational regulations for fire alarm inspectors	Urban Affairs
LR370	Interim study to examine the statutes governing all classes of municipalities in Chapter 18 of the Nebraska Revised Statutes	Urban Affairs
LR371	Interim study to examine issues within the jurisdiction of the Urban Affairs Committee	Urban Affairs
LR372	Interim study to examine the impact of sanitary and improvement districts on residential neighborhood development in Nebraska	Urban Affairs

LR373	Interim study to conduct a comprehensive review of statutory and regulatory policies of the State of Nebraska as they pertain to Nebraska's biofuels industry	Natural Resources
LR374	Interim study to examine issues related to the historical practice known as redlining within Nebraska municipalities	Urban Affairs
LR377	Interim study to complete a comprehensive review of the reform of policing in Nebraska	Judiciary
LR378	Interim study to examine the Livestock Brand Act and the role and mission of the Nebraska Brand Committee	Agriculture
LR379	Interim study to examine whether continuity of care and safety for individuals and the public can be enhanced by allowing mental health providers to coordinate with law enforcement	Judiciary
LR380	Interim study to examine the feasibility of creating a state meat inspection program	Agriculture
LR381	Interim study to review the collective-bargaining agreements of law enforcement agencies and the statutory requirements for such agreements	Business and Labor
LR382	Interim study to examine the oversight of non-court-involved child welfare cases	Health and Human Services
LR383	Interim study to examine issues within the jurisdiction of the Judiciary Committee	Judiciary
LR384	Interim study to examine issues related to Nebraska's correctional system	Judiciary
LR385	Interim study to investigate the advertisement and use of unproven stem cell injections as a therapy for health disorders	Judiciary
LR386	Interim study to examine Nebraska law, policy, and application in the filing and transferring of cases involving youth between juvenile and criminal court and to examine how the jurisdictional structure supports the intent of the juvenile code	Judiciary
LR387	Interim study to examine the processes by which a child who is the victim of a substantiated case of abuse or neglect is able to access services through Nebraska's Early Development Network under the federal Individuals with Disabilities Education Act, Part C	Health and Human Services
LR388	Interim study to examine the coordination of efforts to find alternatives to incarceration for	Judiciary

	offenses that involve operating a motor vehicle under the influence of alcohol or other drugs	
LR389	Interim study to analyze existing public postsecondary institutions programs, initiatives, and strategies to address workforce and talent shortages and the economic impact of the COVID-19 pandemic on these shortages	Appropriations
LR390	Interim study to assess the fiscal and economic impact of the COVID-19 pandemic on Nebraska's early childhood workforce and the early childhood care and education system	Appropriations
LR391	Interim study to conduct a review of current academic literature and research examining the impact of paid sick leave policies on pandemic spread in various states and industries	Business and Labor
LR392	Interim study to examine the feasibility of increasing the capacity of pre-health academic and research undergraduate programs at the University of Nebraska at Kearney to help expand the permanent presence of the University of Nebraska Medical Center in central and western Nebraska	Appropriations
LR393	Interim study to review juvenile justice involvement for youth who commit certain status offenses	Judiciary
LR394	Interim study to examine the TestNebraska program	Appropriations
LR395	Interim study to determine the benefits of requiring each committee of the Legislature to complete a study and hold a public hearing for each interim study resolution referred to that committee	Executive Board
LR396	Interim study to examine whether Nebraska should enact peer-to-peer vehicle sharing program legislation	Transportation and Telecommunications
LR397	Interim study to examine the implementation and impact of eliminating felony disenfranchisement in Nebraska	Government, Military and Veterans Affairs
LR398	Interim study to examine retirement benefits for law enforcement employees in all counties except counties containing a city of the metropolitan class	Nebraska Retirement Systems
LR399	Interim study to conduct an in-depth review	Education

	of how at-risk and economically disadvantaged students are identified as a qualification factor for state-funded, education-related programs at the primary, secondary, and postsecondary levels	
LR400	Interim study to examine issues within the jurisdiction of the Education Committee	Education
LR401	Interim study to examine the enrollment option program	Education
LR402	Interim study to examine the impact of COVID-19 on the education of Nebraska's children	Education
LR404	Interim study to provide continued oversight of and updates regarding the execution and administration of medicaid expansion by the Dept. of Health and Human Services	Health and Human Services
LR405	Interim study to examine the feasibility of developing the Nebraska Juvenile Justice Information System	Judiciary
LR406	Interim study to examine issues within the jurisdiction of the Health and Human Services Committee	Health and Human Services
LR407	Interim study to examine the long-term fiscal sustainability of the Nebraska Health Care Cash Fund	Appropriations
LR408	Interim study to examine issues associated with the economic stimulus funds that were provided by the CARES Act as a result of the COVID-19 pandemic	Health and Human Services
LR409	Interim study to examine the drug testing protocol in the Division of Children and Family Services of the Dept. of Health and Human Services for families involved in the child welfare system	Health and Human Services
LR410	Interim study to provide continued oversight of and updates regarding the contract between the Dept. of Health and Human Services and St. Francis Ministries for child welfare case management services	Health and Human Services
LR411	Interim study to provide continued oversight of and updates regarding the response of the Dept. of Health and Human Services to the COVID-19 pandemic	Health and Human Services
LR412	Interim study to assess the mental and behavioral health needs of Nebraskans and the current shortages of services and resources	Health and Human Services

LR413	Interim study to continue oversight of the residential facilities for juveniles, including the youth rehabilitation and treatment centers, under the supervision of the Dept. of Health and Human Services	Health and Human Services
LR414	Interim study to examine issues under the jurisdiction of the Health and Human Services Committee related to long-term facilities, assisted-living facilities, and nursing facilities	Health and Human Services
LR415	Interim study to examine the state inheritance tax, its current structure, and recommendations on whether it should be amended, replaced, or repealed	Revenue
LR416	Interim study to examine the terms used to refer to law enforcement officers in Nebraska statutes	Judiciary
LR417	Interim study to examine law enforcement jurisdictions in the state and the existing policies on the use of force by law enforcement officers	Judiciary
LR418	Interim study to examine the categorization of criminal offenses	Judiciary
LR419	Interim study to examine the various age requirements in the Nebraska statutes related to minors and the age of majority	Judiciary
LR420	Interim study to examine the racial and ethnic disproportionality that exists in Nebraska's foster care and juvenile justice systems, including specifically for youth committed to the youth rehabilitation and treatment centers	Health and Human Services
LR421	Interim study to examine the racial and ethnic disproportionality that exists in Nebraska's foster care and juvenile justice systems, including specifically for youth committed to the youth rehabilitation and treatment centers	Judiciary
LR422	Interim study to examine the modifications made to child welfare policies and practices during the COVID-19 pandemic of 2020	Health and Human Services
LR423	Interim study to conduct a comprehensive review of the pay plan and salary grade ranges for legislative employees	Executive Board
LR424	Interim study to conduct a comprehensive review of maternal and child mortality	Health and Human Services
LR425	Interim study to examine the administrative costs of local systems and school districts	Education
LR427	Interim study to examine the issue of reentry	Judiciary

	housing utilized by people exiting the Dept. of Correctional Services and requiring post-release supervision	
LR428	Interim study to examine issues surrounding staffing ratios and standards of care at assisted-living facilities, nursing facilities, and day service providers	Health and Human Services
LR429	Interim study to examine issues related to mapping broadband coverage throughout Nebraska	Transportation and Telecommunications
LR430	Interim study to examine issues related to property and casualty insurance	Banking, Commerce and Insurance
LR432	Interim study to examine issues within the jurisdiction of the General Affairs Committee	General Affairs
LR433	Interim study to examine the State Racing Commission and review occupational licenses and regulations for jockeys and horse trainers	General Affairs
LR434	Interim study to analyze housing throughout Nebraska	Urban Affairs
LR435	Interim study to examine and document the economic impacts of the COVID-19 pandemic emergency on the agricultural sector of Nebraska	Agriculture
LR436	Interim study to determine whether elementary and secondary students in Nebraska have adequate access to clean drinking water throughout the school day	Urban Affairs
LR437	Interim study to review the current model of collecting revenue to build and repair roads	Transportation and Telecommunications
LR438	Interim study to continue to monitor the activities of the Rural Broadband Task Force that was created by Laws 2018, LB994	Transportation and Telecommunications
LR439	Interim study to examine issues within the jurisdiction of the Transportation and Telecommunications Committee	Transportation and Telecommunications
LR440	Interim study to examine existing laws, rules, and regulations related to excavation, in particular regarding underground facilities	Transportation and Telecommunications
LR441	Interim study to examine issues related to paid family and medical leave	Business and Labor
LR445	Interim study to update data and review the potential impact on the state behavioral health system by expanding access to prescribing psychologists	Health and Human Services
LR446	Interim study to review the rulemaking	Natural Resources

	process, implementation, and impact of the most recent rule and policy changes considered or implemented by the Game and Parks Commission regarding Lake McConaughy and Lake Ogallala state recreation areas	
LR449	Interim study to conduct a comprehensive review of systemic and institutional racism in Nebraska	Judiciary
LR450	Interim study to examine the Executive Order issued by the Governor regarding the law permitting the sales of alcohol for off-premises consumption and whether the law should be amended to make the temporary waiver permanent	General Affairs
LR452	Interim study to examine career and technical education programs and opportunities	Education
LR453	Interim study to examine barriers to obtaining state identification that may exist for inmates in county correctional facilities who are in the process of being released or who have recently been released	Judiciary
LR454	Interim study to evaluate Nebraska law permitting a faculty or academic license for dentistry	Health and Human Services
LR455	Interim study to examine the burden on counties with regard to the costs paid for office space used by the Dept. of Health and Human Services for the administration of public health programs	Government, Military and Veterans Affairs
LR456	Interim study to examine the proposal by the Dept. of Health and Human Services for changes to Medicaid Section 1915(c) Waiver Appendix K in response to the COVID-19 pandemic and how service providers and individuals with developmental disabilities have been impacted	Health and Human Services
LR457	Interim study to examine the Nebraska parole and pardons processes	Judiciary
LR459	Interim study to review the effects of COVID-19 on the safety of workers in Nebraska	Business and Labor

(Signed) Mike Hilgers, Chairperson
Executive Board

RESOLUTION(S)

Pursuant to Rule 4, Sec. 5(b), LRs 344 and 346 were adopted.

SPEAKER SIGNED

While the Legislature was in session and capable of transacting business, the Speaker signed the following: LRs 344 and 346.

GENERAL FILE

LEGISLATIVE BILL 147. Senator Chambers renewed his motion, [MO181](#), found on page 1065, to recommit to the Education Committee.

SENATOR HUGHES PRESIDING

Senator Groene offered the following motion:

[MO203](#)

Invoke cloture pursuant to Rule 7, Sec. 10.

Senator Groene moved for a call of the house. The motion prevailed with 34 ayes, 1 nay, and 14 not voting.

Senator Groene requested a roll call vote on the motion to invoke cloture.

Voting in the affirmative, 32:

Albrecht	Dorn	Hansen, B.	Lindstrom	Scheer
Arch	Erdman	Hilgers	Linehan	Slama
Bostelman	Friesen	Hilkemann	Lowe	Stinner
Brandt	Geist	Hughes	McCollister	Williams
Brewer	Gragert	Kolterman	McDonnell	
Briese	Groene	La Grone	Moser	
Clements	Halloran	Lathrop	Murman	

Voting in the negative, 15:

Bolz	DeBoer	Hunt	Pansing Brooks	Walz
Cavanaugh	Hansen, M.	Kolowski	Quick	Wayne
Chambers	Howard	Morfeld	Vargas	Wishart

Present and not voting, 1:

Crawford

Excused and not voting, 1:

Blood

The Groene motion to invoke cloture failed with 32 ayes, 15 nays, 1 present and not voting, and 1 excused and not voting.

The Chair declared the call raised.

BILL ON FIRST READING

The following bill was read for the first time by title:

LEGISLATIVE BILL 808A. Introduced by La Grone, 49.

A BILL FOR AN ACT relating to appropriations; to appropriate funds to aid in carrying out the provisions of Legislative Bill 808, One Hundred Sixth Legislature, Second Session, 2020; and to declare an emergency.

RESOLUTION(S)

LEGISLATIVE RESOLUTION 462. Introduced by Stinner, 48.

WHEREAS, Jessica Barrett of Morrill, Nebraska, was awarded the 2020 April Dunn, Start Your Journey Award by the National Association of Councils on Developmental Disabilities; and

WHEREAS, Jessica was appointed to the Nebraska Council on Developmental Disabilities by Governor Pete Ricketts in 2015, serving as secretary of the council from 2016 through 2019; and

WHEREAS, Jessica has contributed to the Nebraska disability community through her service with the Nebraska Youth Leadership Council and the Lifelink-Nebraska program and as a disability policy specialist with People First of Nebraska, Inc., as a graduate of Leadership Scotts Bluff, and as a trained weather spotter and member of the Fire Core and Disaster Force for Region 22 Emergency Management; and

WHEREAS, the April Dunn, Start Your Journey Award is dedicated to self-advocates who have contributed to the values of self-determination, independence, productivity, and inclusion for individuals with developmental disabilities.

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

1. That the Legislature congratulates Jessica Barrett on receiving the 2020 April Dunn, Start Your Journey Award, thanks her for her service, and recognizes her accomplishments in advocacy for individuals with developmental disabilities in Nebraska.

2. That a copy of this resolution be sent to Jessica Barrett.

Laid over.

AMENDMENT(S) - Print in Journal

Senator Chambers filed the following amendment to LB147:

[FA124](#)

Amend AM3067

P. 9 strike lines 21-23.

Senator Briese filed the following amendment to LB930:

[FA125](#)

P. 2, line 10 after "and" insert "for".

Senator Briese filed the following amendment to LB930:

[FA126](#)

P. 2, line 17 after "for" insert "the".

Senator Murman filed the following amendment to LB147:

[AM3243](#) is available in the Bill Room.

COMMITTEE REPORT(S)

Revenue

LEGISLATIVE BILL 930. Placed on General File.

(Signed) Lou Ann Linehan, Chairperson

RECESS

At 11:51 a.m., on a motion by Senator Albrecht, the Legislature recessed until 1:30 p.m.

AFTER RECESS

The Legislature reconvened at 1:30 p.m., Senator Lindstrom presiding.

ROLL CALL

The roll was called and all members were present except Senator Blood who was excused; and Senators Bolz, Briese, Dorn, Groene, Hilkemann, Howard, Hunt, Linehan, McDonnell, Morfeld, and Stinner who were excused until they arrive.

AMENDMENT(S) - Print in Journal

Senator Wayne filed the following amendment to LB866:

[AM3292](#)

(Amendments to Standing Committee amendments, AM2913)

1 1. Insert the following new sections:

2 Sec. 11. Sections 11 to 19 of this act shall be known and may be

3 cited as the Middle Income Workforce Housing Investment Act.

4 Sec. 12. (1) Current economic conditions and limited availability

5 of modern housing units impact the ability of Nebraska's older urban

6 neighborhoods and majority minority communities to maintain residential
 7 stability. Low rates of homeownership and a lack of high-quality, non-
 8 income restricted rental housing negatively affects the ability of
 9 residents of such neighborhoods and communities to achieve housing
 10 stability and invest in their neighborhoods and communities. A lack of
 11 workforce housing affects the ability of neighborhoods and communities to
 12 maintain and develop viable, stable, and thriving economies. A shortage
 13 of quality housing in such areas also impacts the ability of local
 14 private, nonprofit, and public employers to grow and prosper.

15 (2) Impediments exist to the construction, rehabilitation, and
 16 financing of urban workforce housing. Comparable home sale and appraisal
 17 prices do not justify the cost of new construction homes. There is a lack
 18 of space that would be large enough for development to achieve cost
 19 efficiencies. Due to generations of disinvestment, these neighborhoods
 20 and communities frequently receive a stigma that negatively impacts the
 21 residential real estate market.

22 (3) In order to develop attractive housing options that lead to the
 23 recruitment and retention of a world-class workforce in Nebraska's older
 24 urban communities, it is the intent of the Legislature to use new and
 25 existing resources to support creation of workforce housing investment
 26 funds. Such funds will be used to encourage development of workforce
 1 housing in Nebraska's urban and underserved neighborhoods and
 2 communities.

3 Sec. 13. For purposes of the Middle Income Workforce Housing
 4 Investment Act:

5 (1) Department means the Department of Economic Development;

6 (2) Director means the Director of Economic Development;

7 (3) Eligible activities of a workforce housing investment fund
 8 means:

9 (a) New construction of owner-occupied housing in a neighborhood and
 10 community with a demonstrated need for housing that is affordable and
 11 attractive to first time homebuyers, middle-income families, and the
 12 emerging workforce;

13 (b) Substantial repair or rehabilitation of dilapidated housing
 14 stock; or

15 (c) Upper-story housing development for occupation by a homeowner;
 16 (4) HOME funds means funds awarded as formula grants under the HOME
 17 Investment Partnerships Program administered by the United States
 18 Department of Housing and Urban Development;

19 (5) Matching funds means dollars contributed by individuals,
 20 businesses, foundations, local and regional political subdivisions, or
 21 other nonprofit organizations to a workforce housing investment fund
 22 administered by a nonprofit development organization;

23 (6) Nonprofit development organization means a regional or statewide
 24 nonprofit development organization approved by the director;

25 (7) Qualified activities include purchase guarantees, loan
 26 guarantees, loan participations, and other credit enhancements related to
 27 eligible activities of the workforce housing investment fund;

28 (8) Qualified investment means a cash investment in a workforce
 29 housing investment fund administered by a nonprofit development
 30 organization;

31 (9) Urban community means any area that is:

1 (a) In a county with a population greater than one hundred thousand
 2 inhabitants as determined by the most recent federal decennial census;
 3 and

4 (b) Within a qualified census tract as described in 26 U.S.C. 42(d)

5 (5)(B), as such section existed on January 1, 2020.

6 (10) Workforce housing means:

7 (a) Housing that meets the needs of today's working families;

8 (b) Housing that is attractive to residents considering purchasing a

9 home in an urban community;

10 (c) Owner-occupied housing units that have an after-construction
11 appraised value of at least one hundred fifty thousand dollars but not
12 more than two hundred fifty thousand dollars. For purposes of this
13 subdivision (c) and subdivision (d) of this subsection, housing unit
14 after-construction appraised value shall be updated annually by the
15 department based upon the most recent increase or decrease in the
16 Producer Price Index for all commodities, published by the United States
17 Department of Labor, Bureau of Labor Statistics;

18 (d) Owner-occupied housing units for which the cost to substantially
19 rehabilitate such units exceeds fifty percent of a unit's before-
20 construction assessed value, and the after-construction appraised value
21 is at least one hundred fifty thousand dollars but not more than two
22 hundred fifty thousand dollars;

23 (e) Upper-story housing for occupation by a homeowner; and

24 (f) Housing that does not receive federal or state low-income
25 housing tax credits, community development block grants, HOME funds, or
26 funds from the Affordable Housing Trust Fund; and

27 (11) Workforce housing investment fund means a fund that has been
28 created by a nonprofit development organization and certified by the
29 director to encourage development of workforce housing in urban
30 communities.

31 Sec. 14. (1) The director shall establish a workforce housing
1 investment grant program to foster and support the development of
2 workforce housing in urban communities.

3 (2) A nonprofit development organization may apply to the director
4 for approval of a workforce housing grant for a workforce housing
5 investment fund. The application shall be in a form and manner prescribed
6 by the director. Through fiscal year 2022-2023, grants shall be awarded
7 by the director on a competitive basis until grant funds are no longer
8 available. Grant maximums shall not exceed two and one-half million
9 dollars to any one nonprofit development organization over a two-year
10 period, with no more than five million dollars cumulative for any single
11 grantee through fiscal year 2022-2023. Grants shall require a minimum
12 one-to-one in matching funds to be considered a qualified grant
13 application. Unallocated funds shall be rolled to the next program year.
14 Unallocated funds on June 30, 2025, shall be returned to the Middle
15 Income Workforce Housing Investment Fund.

16 (3) Grants shall be awarded based upon:

17 (a) A demonstrated need for additional owner-occupied housing. Need
18 can be demonstrated with a recent housing study or a letter from the
19 planning department of the city in which the fund is intending to operate
20 stating that the proposal is in line with the city's most recent
21 consolidated plan submitted under 24 C.F.R. part 91, subpart D, as such
22 subpart existed on January 1, 2020;

23 (b) A neighborhood or community that has a higher-than-state average
24 unemployment rate;

25 (c) A neighborhood or community that exhibits a demonstrated
26 commitment to growing its housing stock;

27 (d) Projects that can reasonably be ready for occupancy in a period
28 of twenty-four months; and

29 (e) A demonstrated ability to grow and manage a workforce housing
30 investment fund.

31 (4) A workforce housing investment fund shall:

1 (a) Be required to receive annual certification from the department;

2 (b) Invest or intend to invest in eligible activities for a
3 workforce housing investment fund;

4 (c) Use any fees, interest, loan repayments, or other funds received
5 by the nonprofit development organization as a result of the
6 administration of the grant to support qualified activities; and

7 (d) Have an active board of directors with expertise in development,
8 construction, and finance that meets at least quarterly to approve all
9 qualified investments made by the nonprofit development organization. A
10 nonprofit development organization shall have a formal plan and proven
11 expertise to invest unused workforce housing investment fund balances and
12 shall conduct an annual audit of all financial records by an independent
13 certified public accountant.
14 Sec. 15. (1) The Middle Income Workforce Housing Investment Fund is
15 created. Funding for the grant program described in section 14 of this
16 act shall come from the Middle Income Workforce Housing Investment Fund.
17 The Middle Income Workforce Housing Investment Fund may include revenue
18 from appropriations from the Legislature, grants, private contributions,
19 and other sources. In addition, the Middle Income Workforce Housing
20 Investment Fund shall receive a one-time transfer of five million dollars
21 on the effective date of this act from the General Fund. Any money in the
22 Middle Income Workforce Housing Investment Fund available for investment
23 shall be invested by the state investment officer pursuant to the
24 Nebraska Capital Expansion Act and the Nebraska State Funds Investment
25 Act.
26 (2) The department shall administer the Middle Income Workforce
27 Housing Investment Fund and may seek additional private or nonstate funds
28 to use in the grant program, including, but not limited to, contributions
29 from the Nebraska Investment Finance Authority and other interested
30 parties.
31 (3) Interest earned by the department on grant funds shall be
1 applied to the grant program.
2 (4) If a nonprofit development organization fails to engage in a
3 qualified activity within twenty-four months after receiving initial
4 grant funding, the nonprofit development organization shall return the
5 grant proceeds to the department for credit to the Affordable Housing
6 Trust Fund.
7 (5) Beginning July 1, 2025, any funds held by the department in the
8 Middle Income Workforce Housing Investment Fund shall be transferred to
9 the Affordable Housing Trust Fund.
10 Sec. 16. (1) Each nonprofit development organization shall submit
11 an annual report to the director to be included as a part of the
12 department's annual status report required under section 81-1201.11. The
13 report shall certify that the workforce housing investment fund meets the
14 requirements of the Middle Income Workforce Housing Investment Act and
15 shall include a breakdown of program activities.
16 (2) The annual report shall include, but not be limited to:
17 (a) The name and geographical location of the nonprofit development
18 organization;
19 (b) The number, amount, and type of workforce housing investment
20 funds invested in qualified activities;
21 (c) The number, geographical location, type, and amount of
22 investments made;
23 (d) A summary of matching funds and where such matching funds were
24 generated; and
25 (e) The results of the annual audit required under subdivision (4)
26 (d) of section 14 of this act.
27 (3) If a nonprofit development organization ceases administration of
28 a workforce housing investment fund, it shall file a final report with
29 the director in a form and manner required by the director. Before July
30 1, 2025, any unallocated workforce housing investment fund grant funds
31 shall be returned for credit to the Middle Income Workforce Housing
1 Investment Fund.
2 (4) If a workforce housing investment fund fails to file a complete
3 annual report by February 15, the director may, in his or her discretion,
4 impose a civil penalty of not more than five thousand dollars for such

5 violation. All money collected by the department pursuant to this
6 subsection shall be remitted to the State Treasurer for distribution in
7 accordance with Article VII, section 5, of the Constitution of Nebraska.
8 Sec. 17. (1) The department shall use its best efforts to assure
9 that any grant funds awarded to a nonprofit development organization are
10 targeted to the geographic communities or regions with the most pressing
11 housing, economic, and employment needs.
12 (2) The department shall use its best efforts to assure that the
13 allocation of grant funds provides equitable access to the benefits
14 provided by the Middle Income Workforce Housing Investment Act to all
15 eligible neighborhoods and communities.
16 (3) The director may contract with a statewide public or private
17 nonprofit organization which shall serve as agent for the department to
18 help carry out the purposes and requirements of the Middle Income
19 Workforce Housing Investment Act. The department or its agent may only
20 use for expenses that portion of the funds available for the workforce
21 housing investment grant program through the Middle Income Workforce
22 Housing Investment Fund necessary to cover the actual costs of
23 administering the program.
24 Sec. 18. (1) As part of the department's annual status report
25 required under section 81-1201.11, the department shall submit a report
26 to the Legislature and the Governor that includes, but is not necessarily
27 limited to:
28 (a) The number and geographical location of workforce housing
29 investment funds;
30 (b) The number, amount, and type of workforce housing investment
31 funds invested in qualified activities; and
32 (c) The number, geographical location, type, and amount of
33 investments made by each nonprofit development organization.
34 (2) The report to the Legislature shall be submitted electronically.
35 (3) Information received, developed, created, or otherwise
36 maintained by the department in administering and enforcing the Middle
37 Income Workforce Housing Investment Act, other than information required
38 to be included in the report to be submitted by the department to the
39 Governor and Legislature pursuant to this section, may be deemed
40 confidential by the department and not considered a public record subject
41 to disclosure pursuant to sections 84-712 to 84-712.09.
42 Sec. 19. The department may adopt and promulgate rules and
43 regulations to administer and enforce the Middle Income Workforce Housing
44 Investment Act.
45 2. Renumber the remaining sections accordingly.

Senator Albrecht filed the following amendment to LB881:
AM3171

(Amendments to Final Reading copy)

1 1. Strike section 22.
2 2. On page 1, strike beginning with the second "to" in line 21
3 through the semicolon in line 22.
4 3. Renumber the remaining sections and correct internal references
5 accordingly.

SELECT FILE

LEGISLATIVE BILL 1160. ER225, found on page 1143, was adopted.

Advanced to Enrollment and Review for Engrossment.

LEGISLATIVE BILL 956. [ER226](#), found on page 1143, was adopted.

Advanced to Enrollment and Review for Engrossment.

LEGISLATIVE BILL 783. [ER227](#), found on page 1143, was adopted.

Advanced to Enrollment and Review for Engrossment.

LEGISLATIVE BILL 1158. [ER228](#), found on page 1144, was adopted.

Senator Arch offered his amendment, [AM3174](#), found on page 1149.

The Arch amendment was adopted with 36 ayes, 0 nays, 5 present and not voting, and 8 excused and not voting.

Senator Wayne offered the following motion:

[MO204](#)

Recommit to the Health and Human Services Committee.

SENATOR WILLIAMS PRESIDING

Senator Wayne withdrew his motion to recommit to committee.

Advanced to Enrollment and Review for Engrossment.

LEGISLATIVE BILL 681. [ER232](#), found on page 1145, was adopted.

Advanced to Enrollment and Review for Engrossment.

LEGISLATIVE BILL 966. [ER233](#), found on page 1148, was adopted.

Senator Lathrop offered his amendment, [AM3221](#), found on page 1227.

The Lathrop amendment was adopted with 36 ayes, 0 nays, 8 present and not voting, and 5 excused and not voting.

Advanced to Enrollment and Review for Engrossment.

RESOLUTION(S)

LEGISLATIVE RESOLUTION 463. Introduced by Bolz, 29.

WHEREAS, Brent Toalson dedicated twenty-nine years to education with the Lincoln Public School District; and

WHEREAS, Brent Toalson graduated from Lincoln Southeast in 1982; and

WHEREAS, Brent Toalson started teaching at Lincoln Southeast in 1991; and

WHEREAS, Brent Toalson taught social studies at Lincoln Southeast for sixteen years; and

WHEREAS, Brent Toalson became an associate principal at Lincoln High School in 2007; and

WHEREAS, Brent Toalson became the principal of Lincoln Southeast in 2013; and

WHEREAS, Brent Toalson strove to build relationships with students, teachers, and parents to help students achieve academic success; and

WHEREAS, Brent Toalson led a number of student equality efforts, including the after school programs Knight House and Knight Success, which helped students who were struggling academically; and

WHEREAS, Brent Toalson will be retiring before the start of the 2020 school year.

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

1. That the Legislature thanks Brent Toalson for 29 years of service to Lincoln students, teachers, and parents.

2. That the Legislature wishes Brent, his wife Colleen, and their sons Alex and Ben well in Brent's retirement.

3. That a copy of this resolution be sent to Brent Toalson.

Laid over.

LEGISLATIVE RESOLUTION 464. Introduced by Hansen, B., 16.

WHEREAS, the West Point-Beemer girls wrestling team won the first ever Nebraska Scholastic Wrestling Coaches Association Girls State Wrestling Championship; and

WHEREAS, this year, 2020, marks the first All-Girls statewide wrestling competition in Nebraska; and

WHEREAS, the West Point-Beemer Cadets sent fifteen girls to the competition with eleven of the girls designated as scoring wrestlers, six of whom wrestled in the finals, and won the meet with 190 points, 89 points ahead of the runner-up, the Schuyler Warriors; and

WHEREAS, three West Point-Beemer Cadets were named state champions at the meet. Senior Naydeli Medina won the 138-pound division title, sophomore Saige Miserez won the 145-pound division title, and senior Estefania Barragan won the 182-pound division title; and

WHEREAS, Katy Figueroa, Brithany Cervantes, and Claire Paasch also competed in the finals and finished as state runners-up; and

WHEREAS, head coach Ray Maxwell began an all-girls wrestling program at West Point-Beemer High School four years ago with six wrestlers. The following year twelve wrestlers competed, last year twenty-two wrestlers competed, and this year twenty-one wrestlers competed. Estefania Barragan and Brithany Cervantes have been with the program all four years and were able to see the results of their determination; and

WHEREAS, the goal of the all-girls wrestling program at West Point-Beemer High School was to win a state championship, and through their hard work they met this goal; and

WHEREAS, the Legislature recognizes the academic, athletic, and artistic achievements of the youth of our state.

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

1. That the Legislature congratulates the West Point-Beemer High School girls wrestling team on its state wrestling championship, Naydeli Medina, Saige Miserez, and Estefania Barragan on their individual state wrestling titles, and head coach Ray Maxwell on a successful all-girls wrestling program.

2. That a copy of this resolution be sent to West Point-Beemer High School and Coach Ray Maxwell.

Laid over.

AMENDMENT(S) - Print in Journal

Senator Albrecht filed the following amendment to [LB881](#):
[AM3170](#)

(Amendments to Final Reading copy)

- 1 1. Strike section 14.
- 2 2. On page 1, line 3, strike "29-901,"; and strike beginning with
- 3 the second "to" in line 16 through the first semicolon in line 17.
- 4 3. Renumber the remaining sections and correct internal references
- 5 and the repealer accordingly.

Senator Briese filed the following amendment to [LB930](#):
[FA128](#)

P. 2, line 10 after "and" insert "for".

Senator Briese filed the following amendment to [LB930](#):
[FA129](#)

P. 2, line 17 after "for" insert "the".

Senator Briese filed the following amendment to [LB930](#):
[FA130](#)

P. 2, line 10 after "and" insert "for".

Senator Briese filed the following amendment to [LB930](#):
[FA131](#)

P. 2, line 17 after "for" insert "the".

SELECT FILE

LEGISLATIVE BILL 848. [ER191](#), found on page 867, was adopted.

Senator Brewer withdrew his amendment, [AM2751](#), found on page 849.

Senator Brewer withdrew his amendment, [AM3215](#), found on page 1229.

Senator Brewer offered his amendment, [AM3231](#), found on page 1235.

The Brewer amendment was adopted with 38 ayes, 0 nays, 6 present and not voting, and 5 excused and not voting.

Senator Wayne offered his amendment, [AM3241](#), found on page 1239.

Senator Wayne withdrew his amendment.

Senator Groene offered the following amendment:

[FA127](#)

Amend ER191.

On p. 1, line 4 strike "Indigenous People's Day and". On p. 1, lines 24-25 strike "Indigenous People's Day and". On p. 7 lines 26-27 strike "Indigenous People's Day and".

The Groene amendment lost with 6 ayes, 25 nays, 11 present and not voting, and 7 excused and not voting.

Advanced to Enrollment and Review for Engrossment.

LEGISLATIVE BILL 848A. Senator Pansing Brooks offered the following amendment:

[AM3234](#)

1 1. On page 2, strike beginning with "(1)" in line 1 through "(2)" in 2 line 2.

The Pansing Brooks amendment was adopted with 30 ayes, 1 nay, 11 present and not voting, and 7 excused and not voting.

Advanced to Enrollment and Review for Engrossment.

LEGISLATIVE BILL 965. [ER199](#), found on page 893, was adopted.

Senator McDonnell offered his amendment, [AM2992](#), found on page 1227.

The McDonnell amendment was adopted with 34 ayes, 0 nays, 8 present and not voting, and 7 excused and not voting.

Advanced to Enrollment and Review for Engrossment.

LEGISLATIVE BILL 965A. Senator McDonnell offered his amendment, [AM3220](#), found on page 1227.

The McDonnell amendment was adopted with 34 ayes, 0 nays, 8 present and not voting, and 7 excused and not voting.

Advanced to Enrollment and Review for Engrossment.

LEGISLATIVE BILL 918. Senator Wayne offered his amendment, [AM3151](#), found on page 1118.

The Wayne amendment was adopted with 32 ayes, 0 nays, 11 present and not voting, and 6 excused and not voting.

Advanced to Enrollment and Review for Engrossment.

LEGISLATIVE BILL 918A. Senator Wayne offered the following amendment:

[AM3237](#)

- 1 1. Strike sections 1 and 2.
- 2 2. On page 2, in line 15 strike "\$255,000" and insert "\$127,500";
- 3 and in line 21 strike "\$163,330" and insert "\$81,665".
- 4 3. Renumber the remaining section accordingly.

The Wayne amendment was adopted with 30 ayes, 0 nays, 13 present and not voting, and 6 excused and not voting.

Advanced to Enrollment and Review for Engrossment.

LEGISLATIVE BILL 424. [ER223](#), found on page 1137, was adopted.

Senator Quick withdrew his amendments, [AM3032](#) and [AM3227](#), found on pages 1040 and 1229.

Senator Quick offered the following amendment:

[AM3290](#)

(Amendments to E & R amendments, ER223)

- 1 1. On page 7, line 26, after "board" insert "of a land bank created
- 2 by a city of the metropolitan class that borders a county in which at
- 3 least three cities of the first class are located"; and in line 27 strike
- 4 "the", show as stricken, and insert "such".
- 5 2. On page 8, lines 3 through 31, strike the new matter and
- 6 reinstate the stricken matter.
- 7 3. On page 9, lines 1 through 3, reinstate the stricken matter; and
- 8 in line 3, after the reinstated "(5)" insert "of section 10 of this act,
- 9 if any such hierarchical ranking is established."
- 10 4. On page 11, line 17, strike "that is owned" and insert "in which
- 11 a direct or indirect interest is held"; and in line 20 strike "an
- 12 ownership" and insert "a financial".
- 13 5. On page 13, line 20, strike "Seven" and insert "Three"; in line
- 14 23 strike "Ten" and insert "Five"; and in line 26 strike "Twenty-five"
- 15 and insert "Ten".
- 16 6. On page 18, line 18, after the first comma insert "the Speaker of
- 17 the Legislature, the chairperson of the Executive Board of the
- 18 Legislative Council."; in line 21 strike "legislative committees", show
- 19 as stricken, and insert "Legislature"; and after line 22 insert the
- 20 following new subsection:
- 21 "(4) The annual report required under subsection (3) of this section
- 22 shall include, but not be limited to:
- 23 (a) A listing of each property owned by the land bank at the end of
- 24 the prior calendar year, including how long each such property has been

25 owned by the land bank and whether such property was acquired utilizing
 26 the automatically accepted bid under section 17 or 18 of this act;
 1 (b) A list of entities and individuals who received more than two
 2 thousand five hundred dollars from the land bank in the prior calendar
 3 year;
 4 (c) A list of financial institutions in which the land bank has
 5 deposited funds;
 6 (d) The percentage of total parcels located in each municipality
 7 which are held by the land bank; and
 8 (e) A statement certifying that all board members and employees of
 9 the land bank comply with the conflict of interest requirements in
 10 sections 7 and 15 of this act."
 11 7. On page 19, line 25, strike "an ownership" and insert "a
 12 financial".
 13 8. On page 20, line 25; and page 22, line 15, after "If" insert "a
 14 land bank is created by a city of the metropolitan class that borders a
 15 county in which at least three cities of the first class are located and
 16 if".
 17 9. On page 23, line 16, after the period insert "If the acquisition
 18 of real property under this subsection would result in a land bank
 19 exceeding the total number of parcels that a land bank may hold legal
 20 title to pursuant to subsection (6) of section 8 of this act, the
 21 acquisition of such property shall not be counted towards such limit.".

The Quick amendment was adopted with 33 ayes, 4 nays, 7 present and not voting, and 5 excused and not voting.

Advanced to Enrollment and Review for Engrossment.

AMENDMENT(S) - Print in Journal

Senator Briese filed the following amendment to LB1064:
[AM3228](#)

1 1. On page 4, line 18, after "guardian" insert ", except that until
 2 January 1, 2022, a tobacco specialty store may allow an employee who is
 3 nineteen or twenty years of age to work in the store".

Senator Brewer filed the following amendment to LB963:
[AM3294](#)

(Amendments to Final Reading copy)

1 1. Insert the following new section:
 2 Sec. 4. This act becomes operative on July 1, 2021.
 3 2. On page 1, line 11, after the second semicolon insert "to provide
 4 an operative date;".
 5 3. On page 3, line 14, strike "2027" and insert "2028".
 6 4. Renumber the remaining section accordingly.

Senator Brewer filed the following amendment to LB963A:
[AM3299](#)

(Amendments to Final Reading copy)

1 1. On page 2, line 1, strike "\$442,500" and insert "\$-0-"; and
 2 strike beginning with "There" in line 9 through the period in line 11.

Senator Linehan filed the following amendment to LB1074:

AM3235

1 1. Insert the following new section:

2 Sec. 2. Section 77-2716.01, Revised Statutes Supplement, 2019, is

3 amended to read:

4 77-2716.01 (1)(a) Through tax year 2017, every individual shall be
5 allowed to subtract from his or her income tax liability an amount for
6 personal exemptions. The amount allowed to be subtracted shall be the
7 credit amount for the year as provided in this subdivision multiplied by
8 the number of exemptions allowed on the federal return. For tax year
9 1993, the credit amount shall be sixty-five dollars; for tax year 1994,
10 the credit amount shall be sixty-nine dollars; for tax year 1995, the
11 credit amount shall be sixty-nine dollars; for tax year 1996, the credit
12 amount shall be seventy-two dollars; for tax year 1997, the credit amount
13 shall be eighty-six dollars; for tax year 1998, the credit amount shall
14 be eighty-eight dollars; for tax year 1999, and each year thereafter
15 through tax year 2017, the credit amount shall be adjusted for inflation
16 by the method provided in section 151 of the Internal Revenue Code of
17 1986, as it existed prior to December 22, 2017. The eighty-eight-dollar
18 credit amount shall be adjusted for cumulative inflation since 1998. If
19 any credit amount is not an even dollar amount, the amount shall be
20 rounded to the nearest dollar. For nonresident individuals and partial-
21 year resident individuals, the personal exemption credit shall be
22 subtracted as specified in subsection (3) of section 77-2715.

23 (b) Beginning with tax year 2018, every individual, except an
24 individual that can be claimed for a child credit or dependent credit on
25 the federal return of another taxpayer, shall be allowed to subtract from
26 his or her income tax liability an amount for personal exemptions. The
27 amount allowed to be subtracted shall be the credit amount for the year
1 as provided in this subdivision multiplied by the sum of the number of
2 child credits and dependent credits taken on the federal return, plus two
3 for a married filing jointly return or plus one for any other return. For
4 tax year 2018, the credit amount shall be one hundred thirty-four
5 dollars. For tax year 2019 and each tax year thereafter, the credit
6 amount shall be adjusted for inflation based on the percentage change in
7 the Consumer Price Index for All Urban Consumers published by the federal
8 Bureau of Labor Statistics from the twelve months ending on August 31,
9 2017, to the twelve months ending on August 31 of the year preceding the
10 taxable year. If any credit amount is not an even dollar amount, the
11 amount shall be rounded to the nearest dollar. For nonresident
12 individuals and partial-year resident individuals, the personal exemption
13 credit shall be subtracted as specified in subsection (3) of section
14 77-2715.

15 (2)(a) For tax years beginning or deemed to begin on or after
16 January 1, 2003, and before January 1, 2004, under the Internal Revenue
17 Code of 1986, as amended, every individual who did not itemize deductions
18 on his or her federal return shall be allowed to subtract from federal
19 adjusted gross income a standard deduction based on the filing status
20 used on the federal return except as the amount is adjusted under section
21 77-2716.03. The standard deduction shall be the smaller of the federal
22 standard deduction actually allowed or (i) for single taxpayers four
23 thousand seven hundred fifty dollars, (ii) for head of household
24 taxpayers seven thousand dollars, (iii) for married filing jointly
25 taxpayers seven thousand nine hundred fifty dollars, and (iv) for married
26 filing separately taxpayers three thousand nine hundred seventy-five
27 dollars. Taxpayers who are allowed additional federal standard deduction
28 amounts because of age or blindness shall be allowed an increase in the
29 Nebraska standard deduction for each additional amount allowed on the
30 federal return. The additional amounts shall be for married taxpayers,
31 nine hundred fifty dollars, and for single or head of household

1 taxpayers, one thousand one hundred fifty dollars.

2 (b) For tax years beginning or deemed to begin on or after January
3 1, 2007, and before January 1, 2018, under the Internal Revenue Code of
4 1986, as amended, every individual who did not itemize deductions on his
5 or her federal return shall be allowed to subtract from federal adjusted
6 gross income a standard deduction based on the filing status used on the
7 federal return. The standard deduction shall be the smaller of the
8 federal standard deduction actually allowed or (i) for single taxpayers
9 three thousand dollars and (ii) for head of household taxpayers four
10 thousand four hundred dollars. The standard deduction for married filing
11 jointly taxpayers shall be double the standard deduction for single
12 taxpayers, and for married filing separately taxpayers, the standard
13 deduction shall be the same as single taxpayers. Taxpayers who are
14 allowed additional federal standard deduction amounts because of age or
15 blindness shall be allowed an increase in the Nebraska standard deduction
16 for each additional amount allowed on the federal return. The additional
17 amounts shall be for married taxpayers six hundred dollars and for single
18 or head of household taxpayers seven hundred fifty dollars. The amounts
19 in this subdivision will be indexed using 1987 as the base year.

20 (c) For tax years beginning or deemed to begin on or after January
21 1, 2007, and before January 1, 2018, the standard deduction amounts,
22 including the additional standard deduction amounts, in this subsection
23 shall be adjusted for inflation by the method provided in section 151 of
24 the Internal Revenue Code of 1986, as it existed prior to December 22,
25 2017. If any amount is not a multiple of fifty dollars, the amount shall
26 be rounded to the next lowest multiple of fifty dollars.

27 (3)(a) For tax years beginning or deemed to begin on or after
28 January 1, 2018, every individual who did not itemize deductions on his
29 or her federal return shall be allowed to subtract from federal adjusted
30 gross income a standard deduction based on the filing status used on the
31 federal return. The standard deduction shall be the smaller of the
1 federal standard deduction actually allowed or (i) six thousand seven
2 hundred fifty dollars for single taxpayers and (ii) nine thousand nine
3 hundred dollars for head of household taxpayers. The standard deduction
4 for married filing jointly taxpayers or qualifying widows or widowers
5 shall be double the standard deduction for single taxpayers, and the
6 standard deduction for married filing separately taxpayers shall be the
7 same as the standard deduction for single taxpayers. Taxpayers who are
8 allowed additional federal standard deduction amounts because of age or
9 blindness shall be allowed an increase in the Nebraska standard deduction
10 for each additional amount allowed on the federal return. The additional
11 amounts shall be one thousand three hundred dollars for married taxpayers
12 and one thousand six hundred dollars for single or head of household
13 taxpayers.

14 (b) For tax years beginning or deemed to begin on or after January
15 1, 2019, the standard deduction amounts, including the additional
16 standard deduction amounts, in this subsection shall be adjusted for
17 inflation based on the percentage change in the Consumer Price Index for
18 All Urban Consumers published by the federal Bureau of Labor Statistics
19 from the twelve months ending on August 31, 2017, to the twelve months
20 ending on August 31 of the year preceding the taxable year. If any amount
21 is not a multiple of fifty dollars, the amount shall be rounded to the
22 next lowest multiple of fifty dollars.

23 (4)(a) For tax years beginning or deemed to begin before January 1,
24 2020, every (4) Every individual who itemized deductions on his or her
25 federal return shall be allowed to subtract from federal adjusted gross
26 income the greater of either:

27 (i) The the standard deduction allowed in this section; or
28 (ii) His his or her federal itemized deductions as defined in
29 section 63(d) of the Internal Revenue Code of 1986, as amended, except

30 for the amount for state or local income taxes included in federal
31 itemized deductions before any federal disallowance.
1 (b) For tax years beginning or deemed to begin on or after January
2 1, 2020, every individual who itemized deductions on his or her federal
3 return shall be allowed to subtract from federal adjusted gross income
4 the greater of either:
5 (i) The standard deduction allowed in this section; or
6 (ii) The sum of:
7 (A) His or her federal itemized deductions as defined in section
8 63(d) of the Internal Revenue Code of 1986, as amended, except for the
9 amount for state or local income taxes included in federal itemized
10 deductions before any federal disallowance; and
11 (B) The total amount of state and local property taxes reported on
12 his or her federal return before any federal disallowance or cap, less
13 the amount of state and local property taxes actually included in federal
14 itemized deductions.
15 2. Renumber the remaining sections and correct the repealer
16 accordingly.

MOTION(S) - Print in Journal

Senator Wayne filed the following motion to LB1008:
MO205
Bracket until August 11, 2020.

ADJOURNMENT

At 5:02 p.m., on a motion by Senator Lowe, the Legislature adjourned until
9:00 a.m., Friday, July 31, 2020.

Patrick J. O'Donnell
Clerk of the Legislature

