

LEGISLATURE OF NEBRASKA  
ONE HUNDRED SEVENTH LEGISLATURE  
FIRST SESSION

**LEGISLATIVE BILL 24**

Introduced by Kolterman, 24; Lathrop, 12.

Read first time January 07, 2021

Committee: Nebraska Retirement Systems

1 A BILL FOR AN ACT relating to the Nebraska Judges Retirement System; to  
2 amend sections 24-703, 33-106.02, 33-123, 33-124, 33-125, 33-126.02,  
3 33-126.03, and 33-126.06, Reissue Revised Statutes of Nebraska, and  
4 section 25-2804, Revised Statutes Cumulative Supplement, 2020; to  
5 change the Nebraska Retirement Fund for Judges fee and remittance  
6 procedures; to change distribution of certain court fees relating to  
7 the Nebraska Retirement Fund for Judges; to eliminate obsolete  
8 provisions; to harmonize provisions; to repeal the original  
9 sections; and to declare an emergency.  
10 Be it enacted by the people of the State of Nebraska,

1 Section 1. Section 24-703, Reissue Revised Statutes of Nebraska, is  
2 amended to read:

3 24-703 (1) Each original member shall contribute monthly four  
4 percent of his or her monthly compensation to the fund until the maximum  
5 benefit as limited in subsection (1) of section 24-710 has been earned.  
6 It shall be the duty of the Director of Administrative Services in  
7 accordance with subsection (10) of this section to make a deduction of  
8 four percent on the monthly payroll of each original member who is a  
9 judge of the Supreme Court, a judge of the Court of Appeals, a judge of  
10 the district court, a judge of a separate juvenile court, a judge of the  
11 county court, a clerk magistrate of the county court who was an associate  
12 county judge and a member of the fund at the time of his or her  
13 appointment as a clerk magistrate, or a judge of the Nebraska Workers'  
14 Compensation Court showing the amount to be deducted and its credit to  
15 the fund. The Director of Administrative Services and the State Treasurer  
16 shall credit the four percent as shown on the payroll and the amounts  
17 received from the various counties to the fund and remit the same to the  
18 director in charge of the judges retirement system who shall keep an  
19 accurate record of the contributions of each judge.

20 (2)(a) In addition to the contribution required under subdivision  
21 (c) of this subsection, beginning on July 1, 2004, each future member who  
22 became a member prior to July 1, 2015, and who has not elected to make  
23 contributions and receive benefits as provided in section 24-703.03 shall  
24 contribute monthly six percent of his or her monthly compensation to the  
25 fund until the maximum benefit as limited in subsection (2) of section  
26 24-710 has been earned. After the maximum benefit as limited in  
27 subsection (2) of section 24-710 has been earned, such future member  
28 shall make no further contributions to the fund, except that (i) any time  
29 the maximum benefit is changed, a future member who has previously earned  
30 the maximum benefit as it existed prior to the change shall contribute  
31 monthly six percent of his or her monthly compensation to the fund until

1 the maximum benefit as changed and as limited in subsection (2) of  
2 section 24-710 has been earned and (ii) such future member shall continue  
3 to make the contribution required under subdivision (c) of this  
4 subsection.

5 (b) In addition to the contribution required under subdivision (c)  
6 of this subsection, beginning on July 1, 2004, a judge who became a  
7 member prior to July 1, 2015, and who first serves as a judge on or after  
8 July 1, 2004, or a future member who became a member prior to July 1,  
9 2015, and who elects to make contributions and receive benefits as  
10 provided in section 24-703.03 shall contribute monthly eight percent of  
11 his or her monthly compensation to the fund until the maximum benefit as  
12 limited by subsection (2) of section 24-710 has been earned. In addition  
13 to the contribution required under subdivision (c) of this subsection,  
14 after the maximum benefit as limited in subsection (2) of section 24-710  
15 has been earned, such judge or future member shall contribute monthly  
16 four percent of his or her monthly compensation to the fund for the  
17 remainder of his or her active service.

18 (c) Beginning on July 1, 2009, a member or judge described in  
19 subdivisions (a) and (b) of this subsection shall contribute monthly an  
20 additional one percent of his or her monthly compensation to the fund.

21 (d) Beginning on July 1, 2015, a judge who first serves as a judge  
22 on or after such date shall contribute monthly ten percent of his or her  
23 monthly compensation to the fund.

24 (e) It shall be the duty of the Director of Administrative Services  
25 to make a deduction on the monthly payroll of each such future member who  
26 is a judge of the Supreme Court, a judge of the Court of Appeals, a judge  
27 of the district court, a judge of a separate juvenile court, a judge of  
28 the county court, a clerk magistrate of the county court who was an  
29 associate county judge and a member of the fund at the time of his or her  
30 appointment as a clerk magistrate, or a judge of the Nebraska Workers'  
31 Compensation Court showing the amount to be deducted and its credit to

1 the fund. This shall be done each month. The Director of Administrative  
2 Services and the State Treasurer shall credit the amount as shown on the  
3 payroll and the amounts received from the various counties to the fund  
4 and remit the same to the director in charge of the judges retirement  
5 system who shall keep an accurate record of the contributions of each  
6 judge.

7 (3) Except as otherwise provided in this subsection, a Nebraska  
8 Retirement Fund for Judges fee of six dollars through June 30, 2021,  
9 eight dollars beginning July 1, 2021, through June 30, 2022, nine dollars  
10 beginning July 1, 2022, through June 30, 2023, ten dollars beginning July  
11 1, 2023, through June 30, 2024, eleven dollars beginning July 1, 2024,  
12 through June 30, 2025, and twelve dollars beginning July 1, 2025, shall  
13 be taxed as costs in each (a) civil cause of action, criminal cause of  
14 action, traffic misdemeanor or infraction, and city or village ordinance  
15 violation filed in the district courts, the county courts, and the  
16 separate juvenile courts, (b) filing in the district court of an order,  
17 award, or judgment of the Nebraska Workers' Compensation Court or any  
18 judge thereof pursuant to section 48-188, (c) appeal or other proceeding  
19 filed in the Court of Appeals, and (d) original action, appeal, or other  
20 proceeding filed in the Supreme Court. In county courts a sum shall be  
21 charged which is equal to ten percent of each fee provided by sections  
22 33-125, 33-126.02, 33-126.03, and 33-126.06, rounded to the nearest even  
23 dollar. No judges retirement fee shall be charged for filing a report  
24 pursuant to sections 33-126.02 and 33-126.06. When collected by the clerk  
25 of the district or county court, such fees shall be remitted to the State  
26 Treasurer within ten days after the close of each calendar month for  
27 credit to the Nebraska Retirement Fund for Judges. In addition,  
28 information regarding collection of court fees shall be paid and  
29 ~~information~~ submitted to the director in charge of the judges retirement  
30 system ~~on forms prescribed by the board by the~~ State Court Administrator  
31 ~~clerk~~ within ten days after the close of each calendar month ~~quarter~~. The

1 board may charge a late administrative processing fee not to exceed  
2 twenty-five dollars if the information is not timely received or the  
3 money is delinquent. In addition, the board may charge a late fee of  
4 thirty-eight thousandths of one percent of the amount required to be  
5 submitted pursuant to this section for each day such amount has not been  
6 received. Such late fees shall be remitted to the director who shall  
7 promptly thereafter remit such fees ~~the same~~ to the State Treasurer for  
8 credit to the fund. No Nebraska Retirement Fund for Judges fee which is  
9 uncollectible for any reason shall be waived by a county judge as  
10 provided in section 29-2709.

11 (4) All expenditures from the fund shall be authorized by voucher in  
12 the manner prescribed in section 24-713. The fund shall be used for the  
13 payment of all annuities and other benefits and for the expenses of  
14 administration.

15 (5) The fund shall consist of the total fund as of December 25,  
16 1969, the contributions of members as provided in this section, all  
17 supplementary court fees as provided in subsection (3) of this section,  
18 and any required contributions of the state.

19 (6) Not later than January 1 of each year, the State Treasurer shall  
20 transfer to the fund the amount certified by the board as being necessary  
21 to pay the cost of any benefits accrued during the fiscal year ending the  
22 previous June 30 in excess of member contributions for that fiscal year  
23 and court fees as provided in subsection (3) of this section and fees  
24 pursuant to sections 25-2804, 33-103, 33-103.01, 33-106, 33-106.02,  
25 33-123, 33-125, 33-126.02, 33-126.03, and 33-126.06 and directed to be  
26 remitted to the fund, if any, for that fiscal year plus any required  
27 contributions of the state as provided in subsection (9) of this section.

28 (7) Benefits under the retirement system to members or to their  
29 beneficiaries shall be paid from the fund.

30 (8) Any member who is making contributions to the fund on December  
31 25, 1969, may, on or before June 30, 1970, elect to become a future

1 member by delivering written notice of such election to the board.

2 (9) Not later than January 1 of each year, the State Treasurer shall  
3 transfer to the fund an amount, determined on the basis of an actuarial  
4 valuation as of the previous June 30 and certified by the board, to fully  
5 fund the unfunded accrued liabilities of the retirement system as of June  
6 30, 1988, by level payments up to January 1, 2000. Such valuation shall  
7 be on the basis of actuarial assumptions recommended by the actuary,  
8 approved by the board, and kept on file with the board. For the fiscal  
9 year beginning July 1, 2013, and each fiscal year thereafter, the actuary  
10 for the board shall perform an actuarial valuation of the system using  
11 the entry age actuarial cost method. Under this method, the actuarially  
12 required funding rate is equal to the normal cost rate, plus the  
13 contribution rate necessary to amortize the unfunded actuarial accrued  
14 liability on a level percentage of salary basis. The normal cost under  
15 this method shall be determined for each individual member on a level  
16 percentage of salary basis. The normal cost amount is then summed for all  
17 members. Beginning July 1, 2006, any existing unfunded liabilities shall  
18 be reinitialized and amortized over a thirty-year period, and during each  
19 subsequent actuarial valuation, changes in the funded actuarial accrued  
20 liability due to changes in benefits, actuarial assumptions, the asset  
21 valuation method, or actuarial gains or losses shall be measured and  
22 amortized over a thirty-year period beginning on the valuation date of  
23 such change. If the unfunded actuarial accrued liability under the entry  
24 age actuarial cost method is zero or less than zero on an actuarial  
25 valuation date, then all prior unfunded actuarial accrued liabilities  
26 shall be considered fully funded and the unfunded actuarial accrued  
27 liability shall be reinitialized and amortized over a thirty-year period  
28 as of the actuarial valuation date. If the actuarially required  
29 contribution rate exceeds the rate of all contributions required pursuant  
30 to the Judges Retirement Act, there shall be a supplemental appropriation  
31 sufficient to pay for the differences between the actuarially required

1 contribution rate and the rate of all contributions required pursuant to  
2 the Judges Retirement Act.

3 (10) The state or county shall pick up the member contributions  
4 required by this section for all compensation paid on or after January 1,  
5 1985, and the contributions so picked up shall be treated as employer  
6 contributions pursuant to section 414(h)(2) of the Internal Revenue Code  
7 in determining federal tax treatment under the code and shall not be  
8 included as gross income of the member until such time as they are  
9 distributed or made available. The contributions, although designated as  
10 member contributions, shall be paid by the state or county in lieu of  
11 member contributions. The state or county shall pay these member  
12 contributions from the same source of funds which is used in paying  
13 earnings to the member. The state or county shall pick up these  
14 contributions by a compensation deduction through a reduction in the  
15 compensation of the member. Member contributions picked up shall be  
16 treated for all purposes of the Judges Retirement Act in the same manner  
17 and to the extent as member contributions made prior to the date picked  
18 up.

19 Sec. 2. Section 25-2804, Revised Statutes Cumulative Supplement,  
20 2020, is amended to read:

21 25-2804 (1) Actions in the Small Claims Court shall be commenced by  
22 the plaintiff by filing a claim personally, by mail, or by another method  
23 established by Supreme Court rules.

24 (2) At the time of the filing of the claim, the plaintiff shall pay  
25 a fee of six dollars and twenty-five cents to the clerk. One dollar and  
26 twenty-five cents of such fee shall be remitted to the State Treasurer  
27 for credit to the Nebraska Retirement Fund for Judges through June 30,  
28 2021. Beginning July 1, 2021, two dollars of such fee shall be remitted  
29 to the State Treasurer for credit to the Nebraska Retirement Fund for  
30 Judges.

31 (3) Upon filing of a claim in the Small Claims Court, the court

1 shall set a time for hearing and shall cause notice to be served upon the  
2 defendant. Notice shall be served not less than five days before the time  
3 set for hearing. Notice shall consist of a copy of the complaint and a  
4 summons directing the defendant to appear at the time set for hearing and  
5 informing the defendant that if he or she fails to appear, judgment will  
6 be entered against him or her. Notice shall be served in the manner  
7 provided for service of a summons in a civil action. If the notice is to  
8 be served by certified mail, the clerk shall provide the plaintiff with  
9 written instructions, prepared and provided by the State Court  
10 Administrator, regarding the proper procedure for service by certified  
11 mail. The cost of service shall be paid by the plaintiff, but such cost  
12 and filing fee shall be added to any judgment given the plaintiff.

13 (4) The defendant may file a setoff or counterclaim. Any setoff or  
14 counterclaim shall be filed and a copy delivered to the plaintiff at  
15 least two days prior to the time of trial. If the setoff or counterclaim  
16 exceeds the jurisdictional limits of the Small Claims Court as  
17 established pursuant to section 25-2802, the court shall cause the entire  
18 matter to be transferred to the regular county court docket and set for  
19 trial.

20 (5) No prejudgment actions for attachment, garnishment, replevin, or  
21 other provisional remedy may be filed in the Small Claims Court.

22 (6) All forms required by this section shall be prescribed by the  
23 Supreme Court. The claim form shall provide for the names and addresses  
24 of the plaintiff and defendant, a concise statement of the nature,  
25 amount, and time and place of accruing of the claim, and an  
26 acknowledgment for use by the person in whose presence the claim form is  
27 executed and shall also contain a brief explanation of the Small Claims  
28 Court procedure and methods of appeal therefrom.

29 (7) For a default judgment rendered by a Small Claims Court (a) the  
30 default judgment may be appealed as provided in section 25-2807, (b) if a  
31 motion for a new trial, by the procedure provided in sections 25-1142,



1 25-1144, and 25-1144.01, is filed ten days or less after entry of the  
2 default judgment, the court may act upon the motion without a hearing, or  
3 (c) if more than ten days have passed since the entry of the default  
4 judgment, the court may set aside, vacate, or modify the default judgment  
5 as provided in section 25-2720.01. Parties may be represented by  
6 attorneys for the purpose of filing a motion for a new trial or to set  
7 aside, vacate, or modify a default judgment.

8 Sec. 3. Section 33-106.02, Reissue Revised Statutes of Nebraska, is  
9 amended to read:

10 33-106.02 (1) The clerk of the district court of each county shall  
11 not retain for his or her own use any fees, revenue, perquisites, or  
12 receipts, fixed, enumerated, or provided in this or any other section of  
13 the statutes of the State of Nebraska or any fees authorized by federal  
14 law to be collected or retained by a county official. The clerk shall on  
15 or before the fifteenth day of each month make a report to the county  
16 board, under oath, showing the different items of such fees, revenue,  
17 perquisites, or receipts received, from whom, at what time, and for what  
18 service, and the total amount received by such officer since the last  
19 report, and also the amount received for the current year.

20 (2) The clerk shall account for and pay any fees, revenue,  
21 perquisites, or receipts not later than the fifteenth day of the month  
22 following the calendar month in which such fees, revenue, perquisites, or  
23 receipts were received in the following manner:

24 (a) Of the forty-two-dollar docket fee imposed pursuant to section  
25 ~~33-106, through June 30, 2016, five dollars shall be remitted to the~~  
26 ~~State Treasurer for credit to the General Fund and two dollars shall be~~  
27 ~~remitted to the State Treasurer for credit to the Nebraska Retirement~~  
28 ~~Fund for Judges, beginning July 1, 2016, through June 30, 2017, three~~  
29 ~~dollars shall be remitted to the State Treasurer for credit to the~~  
30 ~~General Fund and four dollars shall be remitted to the State Treasurer~~  
31 ~~for credit to the Nebraska Retirement Fund for Judges, and beginning July~~

1 ~~1, 2017,~~ one dollar shall be remitted to the State Treasurer for credit  
2 to the General Fund and six dollars shall be remitted to the State  
3 Treasurer for credit to the Nebraska Retirement Fund for Judges through  
4 June 30, 2021. Beginning July 1, 2021, seven dollars of such forty-two-  
5 dollar docket fee shall be remitted to the State Treasurer for credit to  
6 the Nebraska Retirement Fund for Judges;

7 (b) Of the twenty-seven-dollar docket fee imposed for appeal of a  
8 criminal case to the district court pursuant to section 33-106, two  
9 dollars shall be remitted to the State Treasurer for credit to the  
10 Nebraska Retirement Fund for Judges; and

11 (c) The remaining fees, revenue, perquisites, or receipts shall be  
12 credited to the general fund of the county.

13 Sec. 4. Section 33-123, Reissue Revised Statutes of Nebraska, is  
14 amended to read:

15 33-123 The county court shall be entitled to the following fees in  
16 civil matters:

17 (1) Twenty dollars for ~~For~~ any and all services rendered up to and  
18 including the judgment or dismissal of the action other than for a  
19 domestic relations matter. Of such twenty-dollar fee, the following  
20 amounts , twenty dollars of which two dollars shall be remitted to the  
21 State Treasurer for credit to the Nebraska Retirement Fund for Judges  
22 through June 30, 2015. Beginning July 1, 2015, through June 30, 2017,  
23 four dollars of the twenty dollars shall be remitted to the State  
24 Treasurer for credit to the Nebraska Retirement Fund for Judges.  
25 Beginning July 1, 2017, six dollars of the twenty dollars shall be  
26 remitted to the State Treasurer for credit to the Nebraska Retirement  
27 Fund for Judges: (a) Six dollars through June 30, 2021, (b) beginning  
28 July 1, 2021, through June 30, 2022, eight dollars, (c) beginning July 1,  
29 2022, through June 30, 2023, nine dollars, (d) beginning July 1, 2023,  
30 through June 30, 2024, ten dollars, (e) beginning July 1, 2024, through  
31 June 30, 2025, eleven dollars, and (f) beginning July 1, 2025, twelve

1 dollars;

2 (2) For any and all services rendered up to and including the  
3 judgment or dismissal of a domestic relations matter, forty dollars;

4 (3) For filing a foreign judgment or a judgment transferred from  
5 another court in this state, fifteen dollars; and

6 (4) For writs of execution, writs of restitution, garnishment, and  
7 examination in aid of execution, five dollars each.

8 Sec. 5. Section 33-124, Reissue Revised Statutes of Nebraska, is  
9 amended to read:

10 33-124 In criminal matters, including preliminary and juvenile  
11 hearings, the county court shall receive, for any and all services  
12 rendered up to and including the judgment or dismissal of the action and  
13 the issuance of mittimus or discharge to the jailer, a fee the sum of  
14 twenty dollars. Of such twenty-dollar fee, the following amounts of which  
15 two dollars shall be remitted to the State Treasurer for credit to the  
16 Nebraska Retirement Fund for Judges through June 30, 2015. Beginning July  
17 1, 2015, through June 30, 2017, four dollars of the twenty dollars shall  
18 be remitted to the State Treasurer for credit to the Nebraska Retirement  
19 Fund for Judges. Beginning July 1, 2017, six dollars of the twenty  
20 dollars shall be remitted to the State Treasurer for credit to the  
21 Nebraska Retirement Fund for Judges: (a) Six dollars through June 30,  
22 2021, (b) beginning July 1, 2021, through June 30, 2022, eight dollars,  
23 (c) beginning July 1, 2022, through June 30, 2023, nine dollars, (d)  
24 beginning July 1, 2023, through June 30, 2024, ten dollars, (e) beginning  
25 July 1, 2024, through June 30, 2025, eleven dollars, and (f) beginning  
26 July 1, 2025, twelve dollars.

27 Sec. 6. Section 33-125, Reissue Revised Statutes of Nebraska, is  
28 amended to read:

29 33-125 (1) In probate matters the county court shall be entitled to  
30 receive the following fees:

31 (a)(i) Twenty-two dollars for ~~For~~ probate proceedings commenced and

1 closed informally. Of such twenty-two-dollar fee, the following amounts  ~~,~~  
2 ~~twenty-two dollars of which two dollars~~ shall be remitted to the State  
3 Treasurer for credit to the Nebraska Retirement Fund for Judges: (A) Six  
4 dollars through June 30, 2021, (B) beginning July 1, 2021, through June  
5 30, 2022, eight dollars, (C) beginning July 1, 2022, through June 30,  
6 2023, nine dollars, (D) beginning July 1, 2023, through June 30, 2024,  
7 ten dollars, (E) beginning July 1, 2024, through June 30, 2025, eleven  
8 dollars, and (F) beginning July 1, 2025, twelve dollars;

9 (ii) Twenty-two dollars for each subsequent petition or application  
10 filed within an the informal proceeding, not including the fee for a  
11 petition for determination of inheritance tax as provided in section  
12 33-126.03. Of the twenty-two-dollar fee described in this subdivision  
13 (ii), the following amounts proceedings, ~~twenty-two dollars of which two~~  
14 ~~dollars~~ shall be remitted to the State Treasurer for credit to the  
15 Nebraska Retirement Fund for Judges: (A) Six dollars through June 30,  
16 2021, (B) beginning July 1, 2021, through June 30, 2022, eight dollars,  
17 (C) beginning July 1, 2022, through June 30, 2023, nine dollars, (D)  
18 beginning July 1, 2023, through June 30, 2024, ten dollars, (E) beginning  
19 July 1, 2024, through June 30, 2025, eleven dollars, and (F) beginning  
20 July 1, 2025, twelve dollars through June 30, 2015. Beginning July 1,  
21 2015, through June 30, 2017, four dollars of the twenty-two dollars shall  
22 be remitted to the State Treasurer for credit to the Nebraska Retirement  
23 Fund for Judges. Beginning July 1, 2017, six dollars of the twenty-two  
24 dollars shall be remitted to the State Treasurer for credit to the  
25 Nebraska Retirement Fund for Judges; and

26 (iii) Twenty-two dollars for ~~(ii)~~ For any other proceeding under the  
27 Nebraska Probate Code for which no court fee is established by statute.  
28 Of such twenty-two-dollar fee, the following amounts  ~~,~~ ~~twenty-two dollars~~  
29 of which two dollars shall be remitted to the State Treasurer for credit  
30 to the Nebraska Retirement Fund for Judges through June 30, 2015.  
31 Beginning July 1, 2015, through June 30, 2017, four dollars of the

1 ~~twenty-two dollars shall be remitted to the State Treasurer for credit to~~  
2 ~~the Nebraska Retirement Fund for Judges. Beginning July 1, 2017, six~~  
3 ~~dollars of the twenty-two dollars shall be remitted to the State~~  
4 ~~Treasurer for credit to the Nebraska Retirement Fund for Judges: (A) Six~~  
5 ~~dollars through June 30, 2021, (B) beginning July 1, 2021, through June~~  
6 ~~30, 2022, eight dollars, (C) beginning July 1, 2022, through June 30,~~  
7 ~~2023, nine dollars, (D) beginning July 1, 2023, through June 30, 2024,~~  
8 ~~ten dollars, (E) beginning July 1, 2024, through June 30, 2025, eleven~~  
9 ~~dollars, and (F) beginning July 1, 2025, twelve dollars.~~

10       The fees assessed under this subdivision (a) shall not exceed the  
11 fees which would be assessed for a formal probate under subdivision (b)  
12 of this subsection; and

13       (b) For probate proceedings commenced or closed formally:

14       (i) When the value does not exceed one thousand dollars, twenty-two  
15 dollars;

16       (ii) When the value exceeds one thousand dollars and is not more  
17 than two thousand dollars, thirty dollars;

18       (iii) When the value exceeds two thousand dollars and is not more  
19 than five thousand dollars, fifty dollars;

20       (iv) When the value exceeds five thousand dollars and is not more  
21 than ten thousand dollars, seventy dollars;

22       (v) When the value exceeds ten thousand dollars and is not more than  
23 twenty-five thousand dollars, eighty dollars;

24       (vi) When the value exceeds twenty-five thousand dollars and is not  
25 more than fifty thousand dollars, one hundred dollars;

26       (vii) When the value exceeds fifty thousand dollars and is not more  
27 than seventy-five thousand dollars, one hundred twenty dollars;

28       (viii) When the value exceeds seventy-five thousand dollars and is  
29 not more than one hundred thousand dollars, one hundred sixty dollars;

30       (ix) When the value exceeds one hundred thousand dollars and is not  
31 more than one hundred twenty-five thousand dollars, two hundred twenty

1 dollars;

2 (x) When the value exceeds one hundred twenty-five thousand dollars  
3 and is not more than one hundred fifty thousand dollars, two hundred  
4 fifty dollars;

5 (xi) When the value exceeds one hundred fifty thousand dollars and  
6 is not more than one hundred seventy-five thousand dollars, two hundred  
7 seventy dollars;

8 (xii) When the value exceeds one hundred seventy-five thousand  
9 dollars and is not more than two hundred thousand dollars, three hundred  
10 dollars;

11 (xiii) When the value exceeds two hundred thousand dollars and is  
12 not more than three hundred thousand dollars, three hundred fifty  
13 dollars;

14 (xiv) When the value exceeds three hundred thousand dollars and is  
15 not more than four hundred thousand dollars, four hundred dollars;

16 (xv) When the value exceeds four hundred thousand dollars and is not  
17 more than five hundred thousand dollars, five hundred dollars;

18 (xvi) When the value exceeds five hundred thousand dollars and is  
19 not more than seven hundred fifty thousand dollars, six hundred dollars;

20 (xvii) When the value exceeds seven hundred fifty thousand dollars  
21 and is not more than one million dollars, seven hundred dollars;

22 (xviii) When the value exceeds one million dollars and is not more  
23 than two million five hundred thousand dollars, eight hundred dollars;

24 (xix) When the value exceeds two million five hundred thousand  
25 dollars and is not more than five million dollars, one thousand dollars;

26 and

27 (xx) On all estates when the value exceeds five million dollars, one  
28 thousand five hundred dollars.

29 (2) The fees prescribed in subdivision (1)(b) of this section shall  
30 be based on the gross value of the estate, including both real and  
31 personal property in the State of Nebraska at the time of death. The

1 gross value shall mean the actual value of the estate less liens and  
2 joint tenancy property. Formal fees shall be charged in full for all  
3 services performed by the court, and no additional fees shall be charged  
4 for petitions, hearing, and orders in the course of such administration.  
5 The court shall provide one certified copy of letters of appointment  
6 without charge. In other cases when it is necessary to copy instruments,  
7 the county court shall be allowed the fees provided in section 33-126.05.  
8 In all cases when a petition for probate of will or appointment of an  
9 administrator, special administrator, personal representative, guardian,  
10 or trustee or any other petition for an order in probate matters is filed  
11 and no appointment is made or order entered and the cause is dismissed,  
12 the fee shall be ten dollars.

13 Sec. 7. Section 33-126.02, Reissue Revised Statutes of Nebraska, is  
14 amended to read:

15 33-126.02 In matters of guardianship and conservatorship, the county  
16 court shall be entitled to receive the following fees: Upon the filing of  
17 a petition for the appointment of a guardian, twenty-two dollars; upon  
18 the filing of a petition for the appointment of a conservator, twenty-two  
19 dollars; upon the filing of one petition for a consolidated appointment  
20 of both a guardian and conservator, twenty-two dollars; for the  
21 appointment of a successor guardian or conservator, twenty-two dollars;  
22 for the appointment of a temporary guardian or temporary or special  
23 conservator, twenty-two dollars; and for proceedings for a protective  
24 order in the absence of a guardianship or conservatorship, twenty-two  
25 dollars. If there is more than one ward listed in a petition for  
26 appointment of a guardian or conservator or both, only one filing fee  
27 shall be assessed. Two dollars of each twenty-two-dollar fee shall be  
28 remitted to the State Treasurer for credit to the Nebraska Retirement  
29 Fund for Judges through June 30, 2021. Beginning July 1, 2021, four  
30 dollars of each twenty-two-dollar fee shall be remitted to the State  
31 Treasurer for credit to the Nebraska Retirement Fund for Judges. While

1 such guardianship or conservatorship is pending, the court shall receive  
2 five dollars for filing and recording each report. When the appointment  
3 of a custodian as provided for in the Nebraska Uniform Transfers to  
4 Minors Act is made, the county court shall be entitled to receive a fee  
5 of twenty dollars.

6 Sec. 8. Section 33-126.03, Reissue Revised Statutes of Nebraska, is  
7 amended to read:

8 33-126.03 In all matters for the determination of inheritance tax  
9 under Chapter 77, article 20, the county court shall be entitled to  
10 receive fees of twenty-two dollars. Fees under this section shall not be  
11 charged if fees have been imposed pursuant to subdivision (1)(b) of  
12 section 33-125. Except in cases instituted by the county attorney, such  
13 fee shall be paid by the person petitioning for such determination. Two  
14 dollars of such fee shall be remitted to the State Treasurer for credit  
15 to the Nebraska Retirement Fund for Judges through June 30, 2021.  
16 Beginning July 1, 2021, four dollars of such fee shall be remitted to the  
17 State Treasurer for credit to the Nebraska Retirement Fund for Judges.

18 Sec. 9. Section 33-126.06, Reissue Revised Statutes of Nebraska, is  
19 amended to read:

20 33-126.06 The county court shall be entitled to collect the  
21 following fees: For the registration of any trust, whether testamentary  
22 or not, twenty-two dollars; for each proceeding initiated in county court  
23 concerning the administration and distribution of trusts, the declaration  
24 of rights, and the determination of other matters involving trustees and  
25 beneficiaries of trusts, twenty-two dollars; for the appointment of a  
26 successor trustee, twenty-two dollars; and for filing and recording each  
27 report, five dollars. Two dollars of each twenty-two-dollar fee shall be  
28 remitted to the State Treasurer for credit to the Nebraska Retirement  
29 Fund for Judges through June 30, 2021. Beginning July 1, 2021, four  
30 dollars of each twenty-two-dollar fee shall be remitted to the State  
31 Treasurer for credit to the Nebraska Retirement Fund for Judges.



1           Sec. 10.    Original sections 24-703, 33-106.02, 33-123, 33-124,  
2 33-125, 33-126.02, 33-126.03, and 33-126.06, Reissue Revised Statutes of  
3 Nebraska, and section 25-2804, Revised Statutes Cumulative Supplement,  
4 2020, are repealed.

5           Sec. 11.    Since an emergency exists, this act takes effect when  
6 passed and approved according to law.