

**THIRTY-SIXTH DAY - MARCH 2, 2021****LEGISLATIVE JOURNAL****ONE HUNDRED SEVENTH LEGISLATURE  
FIRST SESSION****THIRTY-SIXTH DAY**

Legislative Chamber, Lincoln, Nebraska  
Tuesday, March 2, 2021

**PRAYER**

The prayer was offered by Senator Moser.

**PLEDGE OF ALLEGIANCE**

The Pledge of Allegiance was offered by Senator Hughes.

**ROLL CALL**

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

The roll was called and all members were present except Senators Bostar, Briese, M. Hansen, Hunt, Stinner, and Vargas who were excused until they arrive.

**CORRECTIONS FOR THE JOURNAL**

The Journal for the thirty-fifth day was approved.

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

**LEGISLATIVE BILL 86.** Placed on General File with amendment.

**AM212**

1 1. Insert the following new section:

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

4 2. On page 3, line 29, after the period insert "In the process of  
5 registration, the credential holder shall provide the department with the  
6 credential holder's credential number under the Uniform Credentialing  
7 Act, federal Drug Enforcement Administration number, and National  
8 Provider Identifier issued by the Centers for Medicare and Medicaid  
9 Services of the United States Department of Health and Human Services and  
10 any other information required by the Nebraska Department of Health and  
11 Human Services. The department shall design the system of registration to

12 include, but not be limited to, the following information provided by the  
 13 credential holder:

14 (a) Identification of credential by type; and

15 (b) Identification of clinical specialty, if applicable.

**LEGISLATIVE BILL 583.** Placed on General File with amendment.

**AM116**

1 1. On page 2, lines 7 and 8; and page 5, lines 24 and 25, strike the  
 2 new matter and insert "Beginning January 1, 2022, all such prescriptions  
 3 shall be subject to section 4 of this act, except that all such  
 4 prescriptions issued by a practitioner who is a dentist shall be subject  
 5 to section 4 of this act beginning January 1, 2024.".  
 6 2. On page 8, line 29, after "(3)" insert "or (6)".  
 7 3. On page 9, strike beginning with "The" in line 5 through line 9;  
 8 strike beginning with the comma in line 14 through "Services" in line 19;  
 9 in line 20 strike "(d)" and insert "(e)"; in line 22 strike "(e)" and  
 10 insert "(d)"; in line 26 strike "(f)" and insert "(e)"; and in line 29  
 11 strike "(g)" and insert "(f)".  
 12 4. On page 10, line 1, strike "(h)" and insert "(g)"; in line 2  
 13 strike "(i)" and insert "(h)"; in line 8 strike "(j)" and insert "(i)";  
 14 after line 16 insert the following new subsection:  
 15 "(6) A dentist shall not be subject to this section until January 1,  
 16 2024."; and in line 21 after "act" insert ", except that all such  
 17 prescriptions issued by a practitioner who is a dentist shall be subject  
 18 to section 4 of this act beginning January 1, 2024.".

(Signed) John Arch, Chairperson

**REFERENCE COMMITTEE REPORT**

The Legislative Council Executive Board submits the following report:

Girmus, Johnie Jason - Boiler Safety Code Advisory Board - Business and  
 Labor  
 Hitz, Valerie - Commission for the Deaf and Hard of Hearing - Health and  
 Human Services  
 Jazyuka, Aaron L. - Boiler Safety Code Advisory Board - Business and  
 Labor  
 Kasl, Martin - Boiler Safety Code Advisory Board - Business and Labor  
 Lancaster, Pamela E. - Public Employees Retirement Board - Nebraska  
 Retirement Systems  
 Terrell, Marjean C. - Board of Trustees of the Nebraska State Colleges -  
 Education  
 Whitlock, Gerald - Boiler Safety Code Advisory Board - Business and  
 Labor  
 Wilson, William "Scott" - Coordinating Commission for Postsecondary  
 Education - Education  
 Zeiss, Jess D. - Board of Trustees of the Nebraska State Colleges -  
 Education  
 Zimmerman, Thomas E. - Public Employees Retirement Board - Nebraska  
 Retirement Systems

(Signed) Dan Hughes, Chairperson  
Executive Board

### CONFLICT OF INTEREST STATEMENTS

Pursuant to Rule 1, Sec. 19, Senator M. Hansen has filed Potential Conflict of Interest Statements under the Nebraska Political Accountability and Disclosure Act. The statements are on file in the Clerk of the Legislature's Office.

#### COMMITTEE REPORT(S)

Enrollment and Review

**LEGISLATIVE BILL 106A.** Placed on Select File.

**LEGISLATIVE BILL 113A.** Placed on Select File.

(Signed) Terrell McKinney, Chairperson

#### COMMITTEE REPORT(S)

Education

**LEGISLATIVE BILL 136.** Placed on General File.

**LEGISLATIVE BILL 389.** Placed on General File.

**LEGISLATIVE BILL 197.** Placed on General File with amendment.

#### [AM51](#)

1 1. On page 4, strike lines 11 through 14 and insert the following  
2 new subdivision:  
3 "(10) Such student is qualified for a national service educational  
4 award or summer of service educational award from the National Service  
5 Trust pursuant to 42 U.S.C. 12602, as such section existed on January 1,  
6 2021.".

**LEGISLATIVE BILL 210.** Placed on General File with amendment.

#### [AM357](#)

1 1. On page 2, line 21, strike "the participation of any student  
2 from" and insert "any student who is a resident of the school district  
3 pursuant to subsection (1) or (2) of section 79-215 and who is enrolled  
4 in"; in line 23 after "requirements" insert "to participate"; in line 24  
5 after "79-2,126" insert ", including, but not limited to, interschool  
6 competitions."; in line 25 strike "students enrolled in the" and insert  
7 "a student enrolled in a"; and in line 28 strike "students" and insert "a  
8 student".  
9 2. On page 3, strike beginning with "shall" in line 1 through the  
10 underscored comma in line 3 and insert "(a) shall require any student  
11 participating in extracurricular activities pursuant to this subsection  
12 to be enrolled in no more and no less than ten credit hours offered by  
13 the school district in any semester, including coursework that is  
14 directly related to team practice for an extracurricular activity in  
15 which such student is participating or is planning to participate, (b)";  
16 in line 5 after "and" insert "(c)"; and in line 10 strike "section" and  
17 insert "subsection".

(Signed) Lynne Walz, Chairperson

**GENERAL FILE**

**LEGISLATIVE BILL 297.** Title read. Considered.

Committee [AM30](#), found on page 330, was offered.

The committee amendment was adopted with 40 ayes, 0 nays, 4 present and not voting, and 5 excused and not voting.

Advanced to Enrollment and Review Initial with 38 ayes, 0 nays, 6 present and not voting, and 5 excused and not voting.

**LEGISLATIVE BILL 177.** Title read. Considered.

Advanced to Enrollment and Review Initial with 40 ayes, 0 nays, 4 present and not voting, and 5 excused and not voting.

**LEGISLATIVE BILL 509.** Title read. Considered.

Senator Lathrop offered the following amendment:

[FA2](#)

Strike line 16 on page 27.

Senator Lathrop withdrew his amendment.

Advanced to Enrollment and Review Initial with 38 ayes, 0 nays, 7 present and not voting, and 4 excused and not voting.

**LEGISLATIVE BILL 510.** Title read. Considered.

Senator Wayne offered the following motion:

[MO10](#)

Recommit to the Banking Commerce and Insurance Committee.

Senator Wayne moved for a call of the house. The motion prevailed with 23 ayes, 3 nays, and 23 not voting.

Senator Wayne requested a roll call vote, in reverse order, on the motion to recommit to committee.

Voting in the affirmative, 11:

Albrecht	Cavanaugh, M.	Lathrop	Vargas
Bostar	Hansen, M.	McDonnell	Wayne
Cavanaugh, J.	Hunt	McKinney	

Voting in the negative, 28:

Aguilar	Dorn	Halloran	Lindstrom	Pahls
Arch	Erdman	Hansen, B.	Linehan	Sanders
Bostelman	Flood	Hilgers	Lowe	Slama
Brandt	Geist	Hilkemann	McCollister	Williams
Brewer	Gragert	Hughes	Moser	
Clements	Groene	Kolterman	Murman	

Present and not voting, 8:

Blood	DeBoer	Morfeld	Walz
Day	Friesen	Pansing Brooks	Wishart

Excused and not voting, 2:

Briese	Stinner
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The Wayne motion failed with 11 ayes, 28 nays, 8 present and not voting, and 2 excused and not voting.

The Chair declared the call raised.

Senator Wayne offered the following motion:

[MO11](#)

Indefinitely postpone.

**SENATOR HUGHES PRESIDING**

**PRESIDENT FOLEY PRESIDING**

Senator Wayne withdrew his motion to indefinitely postpone.

Advanced to Enrollment and Review Initial with 27 ayes, 9 nays, 11 present and not voting, and 2 excused and not voting.

**LEGISLATIVE BILL 337.** Title read. Considered.

Committee [AM112](#), found on page 363, was adopted with 41 ayes, 0 nays, 6 present and not voting, and 2 excused and not voting.

Advanced to Enrollment and Review Initial with 43 ayes, 0 nays, 4 present and not voting, and 2 excused and not voting.

**LEGISLATIVE BILL 35.** Title read. Considered.

Advanced to Enrollment and Review Initial with 44 ayes, 0 nays, 2 present and not voting, and 3 excused and not voting.

**LEGISLATIVE BILL 93.** Title read. Considered.

Advanced to Enrollment and Review Initial with 44 ayes, 0 nays, 2 present and not voting, and 3 excused and not voting.

**LEGISLATIVE BILL 94.** Title read. Considered.

Advanced to Enrollment and Review Initial with 45 ayes, 0 nays, 1 present and not voting, and 3 excused and not voting.

#### SELECT FILE

**LEGISLATIVE BILL 21.** Advanced to Enrollment and Review for Engrossment.

**LEGISLATIVE BILL 23.** [ER2](#), found on page 449, was adopted.

Advanced to Enrollment and Review for Engrossment.

**LEGISLATIVE BILL 77.** Advanced to Enrollment and Review for Engrossment.

**LEGISLATIVE BILL 248.** [ER3](#), found on page 453, was adopted.

Advanced to Enrollment and Review for Engrossment.

**LEGISLATIVE BILL 363.** [ER8](#), found on page 453, was adopted.

Advanced to Enrollment and Review for Engrossment.

**LEGISLATIVE BILL 373.** Senator Wayne offered his motion, [MO8](#), found on page 461, to recommit to the Banking, Commerce and Insurance Committee.

Senator Wayne withdrew his motion to recommit to committee.

Advanced to Enrollment and Review for Engrossment.

**LEGISLATIVE BILL 25.** Advanced to Enrollment and Review for Engrossment.

**LEGISLATIVE BILL 44.** Advanced to Enrollment and Review for Engrossment.

**RESOLUTION(S)****LEGISLATIVE RESOLUTION 50.** Introduced by Hughes, 44.

WHEREAS, the 2021 Nebraska School Activities Association State Wrestling Championships were held from February 17th to February 20th at the CHI Health Center in Omaha; and

WHEREAS, senior Alec Langan wrestled for the McCook Senior High School wrestling team as coached by Nick Umscheid; and

WHEREAS, Alec won the Class B, 220-pound state championship match during the 2021 Nebraska State Wrestling Tournament; 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 SEVENTH LEGISLATURE OF NEBRASKA, FIRST SESSION:

1. That the Legislature congratulates Alec Langan on winning the 220-pound division at the 2021 Class B State Wrestling Championship.

2. That copies of this resolution be sent to McCook Senior High School and Alec Langan.

Laid over.

**LEGISLATIVE RESOLUTION 51.** Introduced by Hughes, 44.

WHEREAS, the 2021 Nebraska School Activities Association State Wrestling Championships were held from February 17th to February 20th at the CHI Health Center in Omaha; and

WHEREAS, senior Brandon Knoles wrestled for the Perkins County High School wrestling team; and

WHEREAS, Brandon won the Class D, 220-pound state championship match; 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 SEVENTH LEGISLATURE OF NEBRASKA, FIRST SESSION:

1. That the Legislature congratulates Brandon Knoles on winning the 220-pound division at the 2021 Class D State Wrestling Championship.

2. That copies of this resolution be sent to Perkins County High School and Brandon Knoles.

Laid over.

**LEGISLATIVE RESOLUTION 52.** Introduced by Aguilar, 35.

WHEREAS, the 2021 Nebraska School Activities Association State Wrestling Championships were held from February 17th to February 20th at the CHI Health Center in Omaha; and

WHEREAS, senior Brody Arrants wrestled for the Grand Island Senior High School wrestling team coached by Joey Morrison; and

WHEREAS, Brody won the Class A 145-pound state championship match; and

WHEREAS, Brody's championship win, scoring 28 points, was instrumental in Grand Island's 126.5 point third place team finish; and

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

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

1. That the Legislature congratulates Brody Arrants on winning the 145-pound division at the 2021 Class A State Wrestling Championship.

2. That copies of this resolution be sent to Grand Island Senior High School, Coach Joey Morrison, and Brody Arrants.

Laid over.

**LEGISLATIVE RESOLUTION 53.** Introduced by Briese, 41; Gragert, 40.

WHEREAS, the 2021 Nebraska School Activities Association State Wrestling Championships were held from February 17th to February 20th at the CHI Health Center in Omaha; and

WHEREAS, the Plainview High School wrestling team won the 2021 Class D State Wrestling Championship team title with 110.5 points; and

WHEREAS, the Plainview Pirates championship team was led by two individual 2021 Class D State Wrestling Champions, senior Eli Lanham for his second state title in the 106-pound division and junior Scout Ashburn in the 120-pound division; and

WHEREAS, this is the third straight year that the Plainview Pirates wrestling team has won the Class D State Wrestling Championship team title; 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 SEVENTH LEGISLATURE OF NEBRASKA, FIRST SESSION:

1. That the Legislature congratulates the entire Plainview High School Wrestling team on winning its Class D State Wrestling Team Championship for the third straight year.

2. That the Legislature congratulates Eli Lanham and Scout Ashburn on their individual state championship titles.

3. That copies of this resolution be sent to Plainview High School, Coach Dean Boyer, Coach Chad Schumacher, Eli Lanham, and Scout Ashburn.

Laid over.



**NOTICE OF COMMITTEE HEARING(S)**

Revenue  
Room 1524

Tuesday, March 9, 2021 1:30 p.m.

AM 373

Note: Amendment to LB39

(Signed) Lou Ann Linehan, Chairperson

**COMMITTEE REPORT(S)**

Revenue

**LEGISLATIVE BILL 178.** Placed on General File with amendment.

[AM387](#)

1 1. On page 3, line 27, after the semicolon insert "and"; and strike  
2 beginning with "from" in line 28 through line 31 and insert "on and after  
3 July 1, 2022: 50.00 percent."

**LEGISLATIVE BILL 408.** Placed on General File with amendment.

[AM371](#)

1 1. Strike the original sections and insert the following new  
2 sections:  
3 Section 1. Sections 1 to 4 of this act shall be known and may be  
4 cited as the Property Tax Request Act.  
5 Sec. 2. For purposes of the Property Tax Request Act:  
6 (1) Approved bonds means bonds that are issued by a political  
7 subdivision after the question of issuing such bonds has been approved by  
8 the voters of such political subdivision;  
9 (2) Political subdivision means any county, city, village, school  
10 district, learning community, sanitary and improvement district, natural  
11 resources district, educational service unit, or community college;  
12 (3) Property tax request means the total amount of property taxes  
13 requested to be raised for a political subdivision through the levy  
14 imposed pursuant to section 77-1601; and  
15 (4) Real growth value means the increase in real property valuation  
16 due to (a) improvements to real property as a result of new construction  
17 and additions to existing buildings, (b) any other improvements to real  
18 property which increase the value of such property, and (c) annexation of  
19 property by the political subdivision.  
20 Sec. 3. Section 77-1601.02, Revised Statutes Cumulative Supplement,  
21 2020, is amended to read:  
22 ~~77-1601.02 (1) If the annual assessment of property would result in~~  
23 ~~an increase in the total property taxes levied by a political subdivision~~  
24 ~~county, municipality, school district, learning community, sanitary and~~  
25 ~~improvement district, natural resources district, educational service~~  
26 ~~unit, or community college, as determined using the previous year's rate~~  
27 ~~of levy, such political subdivision's property tax request for the~~  
1 ~~current year shall be no more than its property tax request in the prior~~  
2 ~~year, and the political subdivision's rate of levy for the current year~~  
3 ~~shall be decreased accordingly when such rate is set by the county board~~  
4 ~~of equalization pursuant to section 77-1601. The governing body of the~~  
5 ~~political subdivision shall pass a resolution or ordinance to set the~~  
6 ~~amount of its property tax request after holding the public hearing~~  
7 ~~required in subsection (3) of this section. If the governing body of a~~  
8 ~~political subdivision seeks to set its property tax request at an amount~~

9 that exceeds its property tax request in the prior year, it may do so, to  
10 the extent allowed under section 4 of this act, after holding the public  
11 hearing required in subsection (3) of this section and by passing a  
12 resolution or ordinance that complies with subsection (4) of this  
13 section.

14 (2) If the annual assessment of property would result in no change  
15 or a decrease in the total property taxes levied by a political  
16 subdivision county, municipality, school district, learning community,  
17 sanitary and improvement district, natural resources district,  
18 educational service unit, or community college, as determined using the  
19 previous year's rate of levy, such political subdivision's property tax  
20 request for the current year shall be no more than its property tax  
21 request in the prior year, and the political subdivision's rate of levy  
22 for the current year shall be adjusted accordingly when such rate is set  
23 by the county board of equalization pursuant to section 77-1601. The  
24 governing body of the political subdivision shall pass a resolution or  
25 ordinance to set the amount of its property tax request after holding the  
26 public hearing required in subsection (3) of this section. If the  
27 governing body of a political subdivision seeks to set its property tax  
28 request at an amount that exceeds its property tax request in the prior  
29 year, it may do so, to the extent allowed under section 4 of this act,  
30 after holding the public hearing required in subsection (3) of this  
31 section and by passing a resolution or ordinance that complies with  
1 subsection (4) of this section.

2 (3) The resolution or ordinance required under this section shall  
3 only be passed after a special public hearing called for such purpose is  
4 held and after notice is published in a newspaper of general circulation  
5 in the area of the political subdivision at least four calendar days  
6 prior to the hearing. For purposes of such notice, the four calendar days  
7 shall include the day of publication but not the day of hearing. If the  
8 political subdivision's total operating budget, not including reserves,  
9 does not exceed ten thousand dollars per year or twenty thousand dollars  
10 per biennial period, the notice may be posted at the governing body's  
11 principal headquarters. The hearing notice shall contain the following  
12 information: The certified taxable valuation under section 13-509 for the  
13 prior year, the certified taxable valuation under section 13-509 for the  
14 current year, and the percentage increase or decrease in such valuations  
15 from the prior year to the current year; the dollar amount of the prior  
16 year's tax request and the property tax rate that was necessary to fund  
17 that tax request; the property tax rate that would be necessary to fund  
18 last year's tax request if applied to the current year's valuation; the  
19 proposed dollar amount of the tax request for the current year and the  
20 property tax rate that will be necessary to fund that tax request; the  
21 percentage increase or decrease in the property tax rate from the prior  
22 year to the current year; and the percentage increase or decrease in the  
23 total operating budget from the prior year to the current year.

24 (4) Any resolution or ordinance setting a political subdivision's  
25 property tax request at an amount that exceeds the political  
26 subdivision's property tax request in the prior year shall include, but  
27 not be limited to, the following information:

28 (a) The name of the political subdivision;

29 (b) The amount of the property tax request;

30 (c) The following statements:

31 (i) The total assessed value of property differs from last year's  
1 total assessed value by ..... percent;

2 (ii) The tax rate which would levy the same amount of property taxes  
3 as last year, when multiplied by the new total assessed value of  
4 property, would be \$..... per \$100 of assessed value;

5 (iii) The (name of political subdivision) proposes to adopt a  
6 property tax request that will cause its tax rate to be \$..... per \$100

7 of assessed value; and  
8 (iv) Based on the proposed property tax request and changes in other  
9 revenue, the total operating budget of (name of political subdivision)  
10 will exceed last year's by ..... percent; and  
11 (d) The record vote of the governing body in passing such resolution  
12 or ordinance.  
13 (5) Any resolution or ordinance setting a property tax request under  
14 this section shall be certified and forwarded to the county clerk on or  
15 before October 13 of the year for which the tax request is to apply.  
16 (6) Any levy which is not in compliance with the Property Tax  
17 Request Act this section and section 77-1601 shall be construed as an  
18 unauthorized levy under section 77-1606.  
19 Sec. 4. (1) Except as otherwise provided in this section, a  
20 political subdivision's property tax request for any year shall not  
21 exceed its request authority. A political subdivision's request authority  
22 for any year shall be equal to such political subdivision's property tax  
23 request from the prior year multiplied by one hundred three percent.  
24 (2) A political subdivision may, by majority vote of its governing  
25 body, exceed the limit provided in subsection (1) of this section for no  
26 more than two consecutive years, in which case the political  
27 subdivision's property tax request shall be reduced in subsequent years  
28 to ensure the increase in the property tax request does not exceed nine  
29 percent over a three-year period. Such three-year period shall be  
30 measured using the year in which the political subdivision exceeds such  
31 limit as the first year of the period. If the political subdivision votes  
1 to exceed the limit for two consecutive years, the three-year period  
2 shall be measured twice using each of the two consecutive years as the  
3 first year of the applicable three-year period.  
4 (3) A political subdivision may exceed the limit provided in  
5 subsection (1) of this section by an amount approved by a majority of  
6 registered voters voting on the issue in a primary, general, or special  
7 election at which the issue is placed before the registered voters. The  
8 governing body of the political subdivision shall call for the submission  
9 of the issue to the voters by passing a resolution, by majority vote of  
10 the governing body, calling for exceeding the limit and delivering a copy  
11 of the resolution to the county clerk or election commissioner of every  
12 county which contains all or part of the political subdivision. The  
13 resolution shall include the amount which would be requested in excess of  
14 the limit provided in subsection (1) of this section. Any resolution  
15 calling for a special election shall be filed with the county clerk or  
16 election commissioner no later than thirty days prior to the date of the  
17 election, and the time of publication and providing a copy of the notice  
18 of election required in section 32-802 shall be no later than twenty days  
19 prior to the election. The county clerk or election commissioner shall  
20 place the issue on the ballot at an election as called for in the  
21 resolution which is at least thirty days after receipt of the resolution.  
22 The election shall be held pursuant to the Election Act. If a majority of  
23 the votes cast upon the ballot question are in favor of allowing the  
24 political subdivision to exceed the limit in subsection (1) of this  
25 section, the political subdivision shall be authorized to do so. If a  
26 majority of those voting on the ballot question do not vote to allow the  
27 political subdivision to exceed such limit, the political subdivision  
28 shall not be authorized to do so.  
29 (4) The limit in subsection (1) of this section shall not apply to  
30 that portion of a political subdivision's property tax request that is  
31 needed to pay the principal and interest on approved bonds.  
1 (5) The limit in subsection (1) of this section shall not apply to  
2 that portion of a political subdivision's property tax request that will  
3 be derived from the real growth value for the political subdivision.  
4 (6) A political subdivision may choose not to increase its property

5 tax request by the full amount allowed by the political subdivision's  
6 request authority calculated under subsection (1) of this section. In  
7 such cases, the political subdivision may carry forward one-half of the  
8 unused request authority to future years as carryover request authority.  
9 Such carryover request authority may then be used in later years to  
10 increase the political subdivision's property tax request above the  
11 amount calculated under subsection (1) of this section.  
12 (7) The limit in subsection (1) of this section shall apply to  
13 property tax requests set in 2022 through 2027. For property tax requests  
14 set in 2028 and thereafter, such limit shall no longer apply.  
15 Sec. 5. Section 13-506, Revised Statutes Cumulative Supplement,  
16 2020, is amended to read:  
17 13-506 (1) Each governing body shall each year or biennial period  
18 conduct a public hearing on its proposed budget statement. Such hearing  
19 shall be held separately from any regularly scheduled meeting of the  
20 governing body and shall not be limited by time. Notice of place and time  
21 of such hearing, together with a summary of the proposed budget  
22 statement, shall be published at least four calendar days prior to the  
23 date set for hearing in a newspaper of general circulation within the  
24 governing body's jurisdiction. For purposes of such notice, the four  
25 calendar days shall include the day of publication but not the day of  
26 hearing. When the total operating budget, not including reserves, does  
27 not exceed ten thousand dollars per year or twenty thousand dollars per  
28 biennial period, the proposed budget summary may be posted at the  
29 governing body's principal headquarters. At such hearing, the governing  
30 body shall make at least three copies of the proposed budget statement  
31 available to the public and shall make a presentation outlining key  
1 provisions of the proposed budget statement, including, but not limited  
2 to, a comparison with the prior year's budget. For any political  
3 subdivision that is subject to the Property Tax Request Act, the  
4 presentation shall also include information showing that the political  
5 subdivision is in compliance with the Property Tax Request Act. Any  
6 member of the public desiring to speak on the proposed budget statement  
7 shall be allowed to address the governing body at the hearing and shall  
8 be given a reasonable amount of time to do so. After such hearing, the  
9 proposed budget statement shall be adopted, or amended and adopted as  
10 amended, and a written record shall be kept of such hearing. The amount  
11 to be received from personal and real property taxation shall be  
12 certified to the levying board after the proposed budget statement is  
13 adopted or is amended and adopted as amended. If the levying board  
14 represents more than one county, a member or a representative of the  
15 governing board shall, upon the written request of any represented  
16 county, appear and present its budget at the hearing of the requesting  
17 county. The certification of the amount to be received from personal and  
18 real property taxation shall specify separately (a) the amount to be  
19 applied to the payment of principal or interest on bonds issued by the  
20 governing body and (b) the amount to be received for all other purposes.  
21 If the adopted budget statement reflects a change from that shown in the  
22 published proposed budget statement, a summary of such changes shall be  
23 published within twenty calendar days after its adoption in the manner  
24 provided in this section, but without provision for hearing, setting  
25 forth the items changed and the reasons for such changes.  
26 (2) Upon approval by the governing body, the budget shall be filed  
27 with the auditor. The auditor may review the budget for errors in  
28 mathematics, improper accounting, and noncompliance with the Nebraska  
29 Budget Act or sections 13-518 to 13-522. If the auditor detects such  
30 errors, he or she shall immediately notify the governing body of such  
31 errors. The governing body shall correct any such error as provided in  
1 section 13-511. Warrants for the payment of expenditures provided in the  
2 budget adopted under this section shall be valid notwithstanding any

3 errors or noncompliance for which the auditor has notified the governing  
4 body.

5 Sec. 6. Section 77-1601, Reissue Revised Statutes of Nebraska, is  
6 amended to read:

7 77-1601 (1) The county board of equalization shall each year, on or  
8 before October 15, levy the necessary taxes for the current year if  
9 within the limit of the law. The levy shall include an amount for  
10 operation of all functions of county government and shall also include  
11 all levies necessary to fund tax requests certified under the Property  
12 Tax Request Act section 77-1601.02 that are authorized as provided in  
13 sections 77-3442 to 77-3444.

14 (2) On or before November 5, the county board of equalization upon  
15 its own motion may act to correct a clerical error which has resulted in  
16 the calculation of an incorrect levy by any political subdivision entity  
17 otherwise authorized to certify a tax request under the Property Tax  
18 Request Act section 77-1601.02. The county board of equalization shall  
19 hold a public hearing to determine what adjustment to the levy is proper,  
20 legal, or necessary. Notice shall be provided to the governing body of  
21 each political subdivision affected by the error. Notice of the hearing  
22 as required by section 84-1411 shall include the following: (a) The time  
23 and place of the hearing, (b) the dollar amount at issue, and (c) a  
24 statement setting forth the nature of the error.

25 (3) Upon the conclusion of the hearing, the county board of  
26 equalization shall issue a corrected levy if it determines that an error  
27 was made in the original levy which warrants correction. The county board  
28 of equalization shall then order (a) the county assessor, county clerk,  
29 and county treasurer to revise assessment books, unit valuation ledgers,  
30 tax statements, and any other tax records to reflect the correction made  
31 and (b) the recertification of the information provided to the Property  
1 Tax Administrator pursuant to section 77-1613.01.

2 Sec. 7. Section 77-1776, Reissue Revised Statutes of Nebraska, is  
3 amended to read:

4 77-1776 Any political subdivision which has received proceeds from a  
5 levy imposed on all taxable property within an entire county which is in  
6 excess of that requested by the political subdivision under the Property  
7 Tax Request Act section 77-1601.02 as a result of a clerical error or  
8 mistake shall, in the fiscal year following receipt, return the excess  
9 tax collections, net of the collection fee, to the county. By July 31 of  
10 the fiscal year following the receipt of any excess tax collections, the  
11 county treasurer shall certify to the political subdivision the amount to  
12 be returned. Such excess tax collections shall be restricted funds in the  
13 budget of the county that receives the funds under section 13-518.

14 Sec. 8. This act becomes operative on January 1, 2022.

15 Sec. 9. Original sections 77-1601 and 77-1776, Reissue Revised  
16 Statutes of Nebraska, and sections 13-506 and 77-1601.02, Revised  
17 Statutes Cumulative Supplement, 2020, are repealed.

## **LEGISLATIVE BILL 682.** Placed on General File with amendment.

### AM195

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

3 Section 1. Section 77-1101, Reissue Revised Statutes of Nebraska, is  
4 amended to read:

5 77-1101 Sections 77-1101 to 77-1119 and sections 2, 5, 6, and 10 of  
6 this act shall be known and may be cited as the New Markets Job Growth  
7 Investment Act.

8 Sec. 2. The purposes of the New Markets Job Growth Investment Act  
9 are to:

10 (1) Provide access to capital to small businesses that are not  
11 otherwise able to receive affordable financing;

12 (2) Attract investment dollars from the New Markets Tax Credit  
13 Program of the United States Department of the Treasury; and  
14 (3) Ensure Nebraska small businesses have access to capital to  
15 retain and add jobs.

16 Sec. 3. Section 77-1102, Reissue Revised Statutes of Nebraska, is  
17 amended to read:

18 77-1102 For purposes of the New Markets Job Growth Investment Act,  
19 the definitions in sections 77-1103 to 77-1112 and sections 5 and 6 of  
20 this act apply.

21 Sec. 4. Section 77-1110, Reissue Revised Statutes of Nebraska, is  
22 amended to read:

23 77-1110 (1) Qualified equity investment means any equity investment  
24 in, or long-term debt security issued by, a qualified community  
25 development entity that:

26 (a) Is acquired after January 1, 2012, at its original issuance  
27 solely in exchange for cash;

1 (b) Has at least eighty-five percent, or one hundred percent with  
2 respect to the 2021 allocation, of its cash purchase price used by the  
3 issuer to make qualified low-income community investments in qualified  
4 active low-income community businesses located in this state by the first  
5 anniversary of the initial credit allowance date;

6 (c) Is designated by the issuer as a qualified equity investment  
7 and, with respect to awards of the 2021 allocation pursuant to subsection  
8 (6) of section 77-1116, is designated by the issuer as a qualified equity  
9 investment under section 45D of the Internal Revenue Code of 1986, as  
10 amended; and

11 (d) Is certified by the Tax Commissioner as not exceeding the  
12 limitation contained in section 77-1115.

13 (2) The term includes any qualified equity investment that does not  
14 meet the requirements of subdivision (1)(a) of this section if such  
15 investment was a qualified equity investment in the hands of a prior  
16 holder.

17 Sec. 5. 2021 allocation means a monetary amount of qualified equity  
18 investments to be awarded by the Tax Commissioner after the 2021 federal  
19 notice under the New Markets Job Growth Investment Act that results in a  
20 maximum tax credit utilization in any fiscal year of no more than fifteen  
21 million dollars of new tax credits.

22 Sec. 6. 2021 federal notice means the announcement by the Community  
23 Development Financial Institutions Fund of the United States Department  
24 of the Treasury of allocation awards under a notice of funding  
25 availability that was published in the Federal Register in September  
26 2020.

27 Sec. 7. Section 77-1115, Reissue Revised Statutes of Nebraska, is  
28 amended to read:

29 77-1115 The Tax Commissioner shall limit the monetary amount of  
30 qualified equity investments permitted under the New Markets Job Growth  
31 Investment Act to a level necessary to limit tax credit utilization in  
1 any fiscal year at no more than fifteen million dollars of new tax  
2 credits, exclusive of tax credits acquired with respect to qualified  
3 equity investments issued under the 2021 allocation. Such limitation on  
4 qualified equity investments shall be based on the anticipated  
5 utilization of credits without regard to the potential for taxpayers to  
6 carry forward tax credits to later tax years.

7 Sec. 8. Section 77-1116, Reissue Revised Statutes of Nebraska, is  
8 amended to read:

9 77-1116 (1) A qualified community development entity that seeks to  
10 have an equity investment or long-term debt security designated as a  
11 qualified equity investment and eligible for tax credits under the New  
12 Markets Job Growth Investment Act shall apply to the Tax Commissioner.  
13 There shall be no new applications for such designation filed under this

14 section after December 31, ~~2020~~ 2022. The Tax Commissioner shall begin  
15 accepting applications with respect to the 2021 allocation not less than  
16 thirty days or more than forty-five days after the 2021 federal notice.

17 (2) The qualified community development entity shall submit an  
18 application on a form that the Tax Commissioner provides that includes:

19 (a) Evidence of the entity's certification as a qualified community  
20 development entity, including evidence of the service area of the entity  
21 that includes this state;

22 (b) A copy of the allocation agreement executed by the entity, or  
23 its controlling entity, and the Community Development Financial  
24 Institutions Fund referred to in section 77-1109;

25 (c) A certificate executed by an executive officer of the entity  
26 attesting that the allocation agreement remains in effect and has not  
27 been revoked or canceled by the Community Development Financial  
28 Institutions Fund referred to in section 77-1109;

29 (d) A description of the proposed amount, structure, and purchaser  
30 of the equity investment or long-term debt security;

31 (e) Identifying information for any taxpayer eligible to utilize tax  
1 credits earned as a result of the issuance of the qualified equity  
2 investment;

3 (f) Information regarding the proposed use of proceeds from the  
4 issuance of the qualified equity investment; ~~and~~

5 (g) A nonrefundable application fee of five thousand dollars; ~~and~~ -

6 (h) With respect to applications for the 2021 allocation, the amount  
7 of qualified equity investment authority the applicant agrees to

8 designate as a federal qualified equity investment under section 45D of  
9 the Internal Revenue Code of 1986, as amended, including a copy of the  
10 screen shot from the Community Development Financial Institutions Fund's  
11 Allocation Tracking System of the applicant's remaining federal qualified  
12 equity investment authority.

13 (3) Within thirty days after receipt of a completed application  
14 containing the information necessary for the Tax Commissioner to certify  
15 a potential qualified equity investment, including the payment of the  
16 application fee, the Tax Commissioner shall grant or deny the application  
17 in full or in part. If the Tax Commissioner denies any part of the  
18 application, the Tax Commissioner shall inform the qualified community  
19 development entity of the grounds for the denial. If the qualified  
20 community development entity provides any additional information required  
21 by the Tax Commissioner or otherwise completes its application within  
22 fifteen days after the notice of denial, the application shall be  
23 considered completed as of the original date of submission. If the  
24 qualified community development entity fails to provide the information  
25 or complete its application within the fifteen-day period, the  
26 application remains denied and must be resubmitted in full with a new  
27 submission date.

28 (4) If the application is deemed complete, the Tax Commissioner  
29 shall certify the proposed equity investment or long-term debt security  
30 as a qualified equity investment that is eligible for tax credits,  
31 subject to the limitations contained in section 77-1115. The Tax  
1 Commissioner shall provide written notice of the certification to the  
2 qualified community development entity. The notice shall include the  
3 names of those taxpayers who are eligible to utilize the credits and  
4 their respective credit amounts. If the names of the taxpayers who are  
5 eligible to utilize the credits change due to a transfer of a qualified  
6 equity investment or a change in an allocation pursuant to section  
7 77-1114, the qualified community development entity shall notify the Tax  
8 Commissioner of such change.

9 (5) Except as provided in subsection (6) of this section, the The  
10 Tax Commissioner shall certify qualified equity investments in the order  
11 applications are received. Applications received on the same day shall be

12 deemed to have been received simultaneously. For applications received on  
13 the same day and deemed complete, the Tax Commissioner shall certify,  
14 consistent with remaining tax credit capacity, qualified equity  
15 investments in proportionate percentages based upon the ratio of the  
16 amount of qualified equity investment requested in an application to the  
17 total amount of qualified equity investments requested in all  
18 applications received on the same day.

19 (6) With respect to applications for the 2021 allocation, the Tax  
20 Commissioner shall certify applications by applicants that agree to  
21 designate qualified equity investments as federal qualified equity  
22 investments in accordance with subdivision (1)(h) of this section in  
23 proportionate percentages based upon the ratio of the amount of qualified  
24 equity investments requested in an application to be designated as  
25 federal qualified equity investments to the total amount of qualified  
26 equity investments to be designated as federal qualified equity  
27 investments requested in all applications received on the same day.

28 (7) (6) Once the Tax Commissioner has certified qualified equity  
29 investments that, on a cumulative basis, are eligible for the maximum  
30 limitation contained in section 77-1115 or the maximum amount of  
31 qualified equity investments authorized pursuant to the 2021 allocation,

1 the Tax Commissioner may not certify any more qualified equity  
2 investments for that fiscal year. If a pending request cannot be fully  
3 certified, the Tax Commissioner shall certify the portion that may be  
4 certified unless the qualified community development entity elects to  
5 withdraw its request rather than receive partial credit.

6 (8) (7) Within thirty days after receiving notice of certification,  
7 the qualified community development entity shall issue the qualified  
8 equity investment and receive cash in the amount of the certified amount  
9 and, with respect to the 2021 allocation, designate the required amount  
10 of qualified equity investment authority as a federal qualified equity  
11 investment. The qualified community development entity shall provide the  
12 Tax Commissioner with evidence of the receipt of the cash investment  
13 within ten business days after receipt and, with respect to the 2021  
14 allocation, provide evidence that the required amount of qualified equity  
15 investment authority was designated as a federal qualified equity  
16 investment. If the qualified community development entity does not

17 receive the cash investment and issue the qualified equity investment  
18 within thirty days after receipt of the certification notice and, with  
19 respect to the 2021 allocation, make the required federal qualified  
20 equity investment designation, the certification shall lapse and the  
21 entity may not issue the qualified equity investment without reapplying  
22 to the Tax Commissioner for certification. A certification that lapses  
23 reverts back to the Tax Commissioner and may be reissued only in  
24 accordance with the application process outlined in this section.

25 Sec. 9. Section 77-1117, Reissue Revised Statutes of Nebraska, is  
26 amended to read:

27 77-1117 The Tax Commissioner shall recapture, from the taxpayer that  
28 claimed the credit on a return, the tax credit allowed under the New  
29 Markets Job Growth Investment Act if:

30 (1) Any amount of the federal tax credit available with respect to a  
31 qualified equity investment that is eligible for a tax credit under this  
1 section is recaptured under section 45D of the Internal Revenue Code of  
2 1986, as amended. In such case the state's recapture shall be  
3 proportionate to the federal recapture with respect to such qualified  
4 equity investment;

5 (2) The issuer redeems or makes principal repayment with respect to  
6 a qualified equity investment prior to the seventh credit allowance date.  
7 In such case recapture shall be proportionate to the amount of the  
8 redemption or repayment with respect to such qualified equity investment;  
9 or



10 (3) The issuer fails to invest and satisfy the requirements of  
 11 subdivision (1)(b) of section 77-1110 and maintain such level of  
 12 investment in qualified low-income community investments in Nebraska  
 13 until the last credit allowance date for the qualified equity investment.  
 14 For purposes of this section, an investment shall be considered held by  
 15 an issuer even if the investment has been sold or repaid if the issuer  
 16 reinvests an amount equal to the capital returned to or recovered by the  
 17 issuer from the original investment, exclusive of any profits realized,  
 18 in another qualified low-income community investment within twelve months  
 19 of the receipt of such capital. With respect to the 2021 allocation,  
 20 amounts received periodically by a qualified community development entity  
 21 shall be treated as maintained in qualified low-income community  
 22 investments if the amounts are reinvested in one or more qualified low-  
 23 income community investments by the end of the following calendar year.  
 24 An issuer shall not be required to reinvest capital returned from  
 25 qualified low-income community investments after the sixth credit  
 26 allowance date, the proceeds of which were used to make the qualified  
 27 low-income community investment, and the qualified low-income community  
 28 investment shall be considered held by the issuer through the seventh  
 29 credit allowance date.

30 Sec. 10. (1) A qualified community development entity that has  
 31 received an allocation of qualified equity investment authority pursuant  
 1 to the 2021 allocation shall submit an annual report to the Tax  
 2 Commissioner on or before the last day of February following the second  
 3 through seventh credit allowance dates. The annual report shall provide  
 4 documentation as to the qualified community development entity's  
 5 qualified low-income community investments and include all of the  
 6 following:  
 7 (a) A bank statement evidencing each qualified low-income community  
 8 investment;  
 9 (b) The name, location, and industry of each qualified active low-  
 10 income community business receiving a qualified low-income community  
 11 investment; and  
 12 (c) The number of jobs created or retained as a result of each  
 13 qualified low-income community investment.  
 14 (2) The Tax Commissioner shall electronically submit a report to the  
 15 Legislature on or before April 1, 2022, and on or before each April 1  
 16 thereafter through April 1, 2028, with respect to the 2021 allocation.  
 17 The report shall include all of the following:  
 18 (a) The name and number of all of the qualified community  
 19 development entities approved to participate in the 2021 allocation;  
 20 (b) The amount of qualified low-income community investments made by  
 21 the qualified community development entities;  
 22 (c) The location of each qualified active low-income community  
 23 business; and  
 24 (d) The number of jobs created or retained as a result of each  
 25 qualified low-income community investment.

26 Sec. 11. Original sections 77-1101, 77-1102, 77-1110, 77-1115,  
 27 77-1116, and 77-1117, Reissue Revised Statutes of Nebraska, are repealed.

(Signed) Lou Ann Linehan, Chairperson

Transportation and Telecommunications

**LEGISLATIVE BILL 166.** Placed on General File with amendment.

[AM389](#)

- 1 1. On page 12, line 5, after "cycle" insert "that begins in 2023".
- 2 2. On page 13, line 11, after the period insert "Beginning on an
- 3 implementation date designated by the director on or before January 1,

4 2023, if delivery of the plates and registration certificate is made by  
 5 the department to the applicant, the department may charge a postage and  
 6 handling fee in an amount not more than necessary to recover the cost of  
 7 postage and handling for the specific items mailed to the registrant. The  
 8 department shall remit the fee to the State Treasurer for credit to the  
 9 Department of Motor Vehicles Cash Fund."

**LEGISLATIVE BILL 317.** Placed on General File with amendment.

**AM398**

1 1. On page 12, line 3, strike "2025" and insert "2023".  
 2 2. On page 13, line 7, after the period insert "Beginning on an  
 3 implementation date designated by the director on or before January 1,  
 4 2023, if delivery of the plates and registration certificate is made by  
 5 the department to the applicant, the department may charge a postage and  
 6 handling fee in an amount not more than necessary to recover the cost of  
 7 postage and handling for the specific items mailed to the registrant. The  
 8 department shall remit the fee to the State Treasurer for credit to the  
 9 Department of Motor Vehicles Cash Fund."

(Signed) Curt Friesen, Chairperson

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

Senator B. Hansen filed the following amendment to LB106:

**AM429**

1 1. On page 3, line 30, strike "(8)" and insert "(8)(a)" and after  
 2 the last underscored comma insert "until June 30, 2032."  
 3 2. On page 4, after line 5, insert the following new subdivision:  
 4 "(b) Beginning on June 30, 2032, for any record provided pursuant to  
 5 subsection (1) of this section, the requester shall be required to pay,  
 6 in addition to the fee prescribed in such subsection, a fee of fifty  
 7 cents, which shall be credited to the Department of Motor Vehicles Cash  
 8 Fund."; and in line 17 after "(3)" insert "The Department of Motor  
 9 Vehicles shall report to the Legislature by September 1 of each even-  
 10 numbered year through the year 2030 on the progress the department has  
 11 made on the new operator's license services system. The report shall  
 12 include an estimated cost for completion, the operating systems under  
 13 consideration, and the expected time the new operator's license services  
 14 system will become fully operational. The report shall be made  
 15 electronically.  
 16 (4)".

**ANNOUNCEMENT(S)**

Priority designation(s) received:

Nebraska Retirement Systems - LB147

Nebraska Retirement Systems - LB17

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

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

Senator Day name added to LB40.

Senator Blood name added to LB61.  
Senator Hunt name added to LB207.  
Senator Slama name added to LB306.  
Senator Blood name added to LB306.  
Senator Groene name added to LB486.  
Senator Aguilar name added to LB581.  
Senator Linehan name added to LB639.  
Senator Sanders name added to LB639.  
Senator Brewer name added to LR21CA.

**VISITOR(S)**

The Doctor of the Day was Dr. Rachel Blake of Lincoln.

**ADJOURNMENT**

At 12:03 p.m., on a motion by Senator Dorn, the Legislature adjourned until 9:00 a.m., Wednesday, March 3, 2021.

Patrick J. O'Donnell  
Clerk of the Legislature

