

FORTY-THIRD DAY - MARCH 15, 2021

LEGISLATIVE JOURNAL

**ONE HUNDRED SEVENTH LEGISLATURE
FIRST SESSION**

FORTY-THIRD DAY

Legislative Chamber, Lincoln, Nebraska
Monday, March 15, 2021

PRAYER

The prayer was offered by Senator McCollister.

PLEDGE OF ALLEGIANCE

The Pledge of Allegiance was offered by Senator Brewer.

ROLL CALL

Pursuant to adjournment, the Legislature met at 10:00 a.m., President Foley presiding.

The roll was called and all members were present except Senators Bostar, Pansing Brooks, and Williams who were excused until they arrive.

CORRECTIONS FOR THE JOURNAL

The Journal for the forty-second day was approved.

COMMITTEE REPORT(S)
Education

LEGISLATIVE BILL 630. Placed on General File with amendment.

[AM376](#)

1 1. On page 2, line 1, after "Education" insert ", in consultation
2 with the University of Nebraska."

LEGISLATIVE BILL 639. Placed on General File with amendment.

[AM541](#)

1 1. On page 2, strike line 8 and insert "thereafter, each approved or
2 accredited public, private,".
3 2. On page 3, line 24, strike "In" and insert "Beginning with school
4 year 2022-23, in"; and in line 27 after "materials" insert "at least once
5 in every two school years".

(Signed) Lynne Walz, Chairperson

COMMITTEE REPORT(S)

Health and Human Services

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

Dennis Roop - Stem Cell Research Advisory Committee

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

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

David Owens - Stem Cell Research Advisory Committee

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

(Signed) John Arch, Chairperson

AMENDMENT(S) - Print in Journal

Senator Williams filed the following amendment to LB22:

AM610

- 1 1. On page 8, line 4, strike "this subsection" and insert
- 2 "subdivision (1)(a) of this section".
- 3 2. On page 9, line 4, strike "this subsection" and insert "the
- 4 Nebraska Protection in Annuity Transactions Act".
- 5 3. On page 18, line 11, strike "section" and insert "subsection".

COMMITTEE REPORT(S)

Education

LEGISLATIVE BILL 198. Placed on General File with amendment.

AM645

- 1 1. On page 5, strike lines 29 and 30 and insert "from any: (a)
- 2 Approved or accredited public, private, denominational, or parochial
- 3 school or (b) postsecondary institution that has been accredited by an
- 4 accrediting agency recognized by the United States Department of
- 5 Education".

LEGISLATIVE BILL 281. Placed on General File with amendment.

AM298

- 1 1. Strike the original sections and insert the following new
- 2 sections:
- 3 Section 1. (1) The Legislature finds and declares that when a child

4 is a victim of sexual abuse, his or her ability to learn suffers. The
5 Legislature further finds that at least thirty-seven states in the United
6 States have instituted preventative education programs to help reduce the
7 risk of child sexual abuse.
8 (2) Therefore, the Legislature finds and declares that each school
9 district shall adopt a child sexual abuse prevention program for students
10 in kindergarten through grade twelve for implementation beginning in
11 school year 2022-23.
12 (3) School districts shall include in the program:
13 (a) A minimum of four instructional sessions per school year, with
14 each year's instruction building on the previous year's instruction;
15 (b) Evidence-based, age-appropriate curriculum, including role-
16 playing, discussion, activities, and books to educate students regarding
17 body safety that includes child sexual abuse prevention;
18 (c) Instruction providing students with the knowledge and tools to
19 communicate incidents of potential and actual sexual abuse;
20 (d) Instruction regarding safe touch, unsafe touch, safe secrets,
21 and unsafe secrets and how to escape and report a sexual abuse situation;
22 (e) Techniques to recognize child sexual abuse, skills to reduce
23 vulnerability, and encouragement to report child sexual abuse;
24 (f) A professional training component for administrators, teachers,
25 and other school personnel regarding communicating child sexual abuse
26 prevention techniques to students, effects of child sexual abuse on
27 children, receiving child sexual abuse reports and disclosures, and
1 mandated reporting; and
2 (g) A parental involvement component to inform parents about
3 preventative child sexual abuse topics, including characteristics of
4 offenders, grooming as defined in section 79-879, and how to discuss
5 child sexual abuse prevention with children.
6 (4) Funding for curriculum to implement subsections (2) and (3) of
7 this section shall be from money available under the federal Every
8 Student Succeeds Act, 20 U.S.C. 6301 et seq., as the act existed on
9 January 1, 2021.
10 (5) Each school district shall review its preventative education
11 program every two years and preserve a report of its findings.
12 Sec. 2. The training required under subdivision (3)(f) of section 1
13 of this act for the child sexual abuse prevention program shall be
14 provided within the framework of existing training programs offered by
15 the State Department of Education. The department shall also develop a
16 list of approved training materials for the program. The department may
17 adopt and promulgate rules and regulations to carry out this section.

(Signed) Lynne Walz, Chairperson

Health and Human Services

LEGISLATIVE BILL 296. Placed on General File.

LEGISLATIVE BILL 325. Placed on General File with amendment.
[AM527](#) is available in the Bill Room.

LEGISLATIVE BILL 390. Placed on General File with amendment.
[AM447](#)

1 1. On page 4, line 31, strike beginning with the first "who" through
2 "and".
3 2. On page 5, line 4, after "The" insert "department, with the
4 recommendation of the" and after "credential" insert an underscored
5 comma; in line 9 after "of" insert "subsections (3) and (4) of" and after

6 "section" insert "and section 38-129"; in line 27 after "revocation"
 7 insert "or any other disciplinary action"; and in line 29 after "conduct"
 8 insert "or any other conduct which would be subject to section 38-178 if
 9 the conduct occurred in Nebraska".
 10 3. On page 6, line 1, strike "license the credential holder" and
 11 insert "credential the applicant"; after line 8 insert the following new
 12 subsection:
 13 "(4) An applicant who obtains a credential upon compliance with
 14 subsections (2) and (3) of this section shall establish residency in
 15 Nebraska within one hundred eighty days after the issuance of the
 16 credential and shall provide proof of residency in a manner and within
 17 the time period required by the department. The department shall
 18 automatically revoke the credential of any credential holder who fails to
 19 comply with this subsection."; in line 9 strike "(4)" and insert "(5)";
 20 in line 12 after "revoked" insert ", subject to any other disciplinary
 21 action."; in line 13 after "investigation" insert "in any jurisdiction";
 22 in lines 13 and 16 after "conduct" insert "or any other conduct which
 23 would be subject to section 38-178 if the conduct occurred in Nebraska";
 24 in lines 13 and 14 strike "in any jurisdiction"; in line 22 strike "(5)"
 25 and insert "(6)"; and strike lines 26 through 31 and insert the following
 26 new subsection:
 27 "(7) This section applies to credentials for:
 1 (a) Professions governed by the Advanced Practice Registered Nurse
 2 Practice Act, the Certified Nurse Midwifery Practice Act, the Certified
 3 Registered Nurse Anesthetist Practice Act, the Clinical Nurse Specialist
 4 Practice Act, the Dentistry Practice Act, the Dialysis Patient Care
 5 Technician Registration Act, the Emergency Medical Services Practice Act,
 6 the Medical Nutrition Therapy Practice Act, the Medical Radiography
 7 Practice Act, the Nurse Practitioner Practice Act, the Optometry Practice
 8 Act, the Perfusion Practice Act, the Pharmacy Practice Act, the Podiatry
 9 Practice Act, the Psychology Practice Act, and the Surgical First
 10 Assistant Practice Act; and
 11 (b) Physician assistants and acupuncturists credentialed pursuant to
 12 the Medicine and Surgery Practice Act.".
 13 4. On page 7, strike line 1.

LEGISLATIVE BILL 437. Placed on General File with amendment.

AM665

1 1. On page 8, line 16, strike "person, including vendors and
 2 providers", show as stricken, and insert "recipient"; in line 17 strike
 3 the first comma and show as stricken; and in line 30 after "(2)" insert
 4 "Any vendor or provider of medical assistance or social services who, by
 5 means of a willfully false statement or representation, or by
 6 impersonation or other device, obtains or attempts to obtain, or aids or
 7 abets any person to obtain or to attempt to obtain (a) an assistance
 8 certificate of award to which he or she is not entitled, (b) any
 9 commodity, any foodstuff, any food instrument, any Supplemental Nutrition
 10 Assistance Program benefit or electronic benefit card, or any payment to
 11 which such individual is not entitled or a larger payment than that to
 12 which he or she is entitled, (c) any payment made on behalf of a
 13 recipient of medical assistance or social services, or (d) any other
 14 benefit administered by the Department of Health and Human Services, or
 15 who violates any statutory provision relating to assistance to the aged,
 16 blind, or disabled, aid to dependent children, social services, or
 17 medical assistance, commits an offense.
 18 (3) Any person who commits an offense under subsection (1) of this
 19 section shall upon conviction be punished as follows: (a) If the
 20 aggregate value of all funds or other benefits obtained or attempted to
 21 be obtained is five hundred dollars or less, the person so convicted
 22 shall be guilty of a Class IV misdemeanor; (b) if the aggregate value of

23 all funds or other benefits obtained or attempted to be obtained is more
 24 than five hundred dollars but less than one thousand five hundred
 25 dollars, the person so convicted shall be guilty of a Class III
 26 misdemeanor; or (c) if the aggregate value of all funds and other
 27 benefits obtained or attempted to be obtained is one thousand five
 1 hundred dollars or more, the person so convicted shall be guilty of a
 2 Class IV felony.
 3 (4)" and strike "(1)", show as stricken, and insert "(2)".

(Signed) John Arch, Chairperson

Revenue

LEGISLATIVE BILL 39. Placed on General File with amendment.
[AM582](#) is available in the Bill Room.

LEGISLATIVE BILL 64. Placed on General File with amendment.
[AM473](#)

1 1. Strike the original sections and insert the following new
 2 sections:
 3 Section 1. Section 77-2716, Revised Statutes Cumulative Supplement,
 4 2020, is amended to read:
 5 77-2716 (1) The following adjustments to federal adjusted gross
 6 income or, for corporations and fiduciaries, federal taxable income shall
 7 be made for interest or dividends received:
 8 (a)(i) There shall be subtracted interest or dividends received by
 9 the owner of obligations of the United States and its territories and
 10 possessions or of any authority, commission, or instrumentality of the
 11 United States to the extent includable in gross income for federal income
 12 tax purposes but exempt from state income taxes under the laws of the
 13 United States; and
 14 (ii) There shall be subtracted interest received by the owner of
 15 obligations of the State of Nebraska or its political subdivisions or
 16 authorities which are Build America Bonds to the extent includable in
 17 gross income for federal income tax purposes;
 18 (b) There shall be subtracted that portion of the total dividends
 19 and other income received from a regulated investment company which is
 20 attributable to obligations described in subdivision (a) of this
 21 subsection as reported to the recipient by the regulated investment
 22 company;
 23 (c) There shall be added interest or dividends received by the owner
 24 of obligations of the District of Columbia, other states of the United
 25 States, or their political subdivisions, authorities, commissions, or
 26 instrumentalities to the extent excluded in the computation of gross
 27 income for federal income tax purposes except that such interest or
 1 dividends shall not be added if received by a corporation which is a
 2 regulated investment company;
 3 (d) There shall be added that portion of the total dividends and
 4 other income received from a regulated investment company which is
 5 attributable to obligations described in subdivision (c) of this
 6 subsection and excluded for federal income tax purposes as reported to
 7 the recipient by the regulated investment company; and
 8 (e)(i) Any amount subtracted under this subsection shall be reduced
 9 by any interest on indebtedness incurred to carry the obligations or
 10 securities described in this subsection or the investment in the
 11 regulated investment company and by any expenses incurred in the
 12 production of interest or dividend income described in this subsection to
 13 the extent that such expenses, including amortizable bond premiums, are

14 deductible in determining federal taxable income.

15 (ii) Any amount added under this subsection shall be reduced by any
16 expenses incurred in the production of such income to the extent
17 disallowed in the computation of federal taxable income.

18 (2) There shall be allowed a net operating loss derived from or
19 connected with Nebraska sources computed under rules and regulations
20 adopted and promulgated by the Tax Commissioner consistent, to the extent
21 possible under the Nebraska Revenue Act of 1967, with the laws of the
22 United States. For a resident individual, estate, or trust, the net
23 operating loss computed on the federal income tax return shall be
24 adjusted by the modifications contained in this section. For a
25 nonresident individual, estate, or trust or for a partial-year resident
26 individual, the net operating loss computed on the federal return shall
27 be adjusted by the modifications contained in this section and any
28 carryovers or carrybacks shall be limited to the portion of the loss
29 derived from or connected with Nebraska sources.

30 (3) There shall be subtracted from federal adjusted gross income for
31 all taxable years beginning on or after January 1, 1987, the amount of
1 any state income tax refund to the extent such refund was deducted under
2 the Internal Revenue Code, was not allowed in the computation of the tax
3 due under the Nebraska Revenue Act of 1967, and is included in federal
4 adjusted gross income.

5 (4) Federal adjusted gross income, or, for a fiduciary, federal
6 taxable income shall be modified to exclude the portion of the income or
7 loss received from a small business corporation with an election in
8 effect under subchapter S of the Internal Revenue Code or from a limited
9 liability company organized pursuant to the Nebraska Uniform Limited
10 Liability Company Act that is not derived from or connected with Nebraska
11 sources as determined in section 77-2734.01.

12 (5) There shall be subtracted from federal adjusted gross income or,
13 for corporations and fiduciaries, federal taxable income dividends
14 received or deemed to be received from corporations which are not subject
15 to the Internal Revenue Code.

16 (6) There shall be subtracted from federal taxable income a portion
17 of the income earned by a corporation subject to the Internal Revenue
18 Code of 1986 that is actually taxed by a foreign country or one of its
19 political subdivisions at a rate in excess of the maximum federal tax
20 rate for corporations. The taxpayer may make the computation for each
21 foreign country or for groups of foreign countries. The portion of the
22 taxes that may be deducted shall be computed in the following manner:

23 (a) The amount of federal taxable income from operations within a
24 foreign taxing jurisdiction shall be reduced by the amount of taxes
25 actually paid to the foreign jurisdiction that are not deductible solely
26 because the foreign tax credit was elected on the federal income tax
27 return;

28 (b) The amount of after-tax income shall be divided by one minus the
29 maximum tax rate for corporations in the Internal Revenue Code; and

30 (c) The result of the calculation in subdivision (b) of this
31 subsection shall be subtracted from the amount of federal taxable income
1 used in subdivision (a) of this subsection. The result of such
2 calculation, if greater than zero, shall be subtracted from federal
3 taxable income.

4 (7) Federal adjusted gross income shall be modified to exclude any
5 amount repaid by the taxpayer for which a reduction in federal tax is
6 allowed under section 1341(a)(5) of the Internal Revenue Code.

7 (8)(a) Federal adjusted gross income or, for corporations and
8 fiduciaries, federal taxable income shall be reduced, to the extent
9 included, by income from interest, earnings, and state contributions
10 received from the Nebraska educational savings plan trust created in
11 sections 85-1801 to 85-1817 and any account established under the

12 achieving a better life experience program as provided in sections
13 77-1401 to 77-1409.

14 (b) Federal adjusted gross income or, for corporations and
15 fiduciaries, federal taxable income shall be reduced by any contributions
16 as a participant in the Nebraska educational savings plan trust or
17 contributions to an account established under the achieving a better life
18 experience program made for the benefit of a beneficiary as provided in
19 sections 77-1401 to 77-1409, to the extent not deducted for federal
20 income tax purposes, but not to exceed five thousand dollars per married
21 filing separate return or ten thousand dollars for any other return. With
22 respect to a qualified rollover within the meaning of section 529 of the
23 Internal Revenue Code from another state's plan, any interest, earnings,
24 and state contributions received from the other state's educational
25 savings plan which is qualified under section 529 of the code shall
26 qualify for the reduction provided in this subdivision. For contributions
27 by a custodian of a custodial account including rollovers from another
28 custodial account, the reduction shall only apply to funds added to the
29 custodial account after January 1, 2014.

30 (c) For taxable years beginning or deemed to begin on or after
31 January 1, 2021, under the Internal Revenue Code of 1986, as amended,
1 federal adjusted gross income shall be reduced, to the extent included in
2 the adjusted gross income of an individual, by the amount of any
3 contribution made by the individual's employer into an account under the
4 Nebraska educational savings plan trust owned by the individual, not to
5 exceed five thousand dollars per married filing separate return or ten
6 thousand dollars for any other return.

7 (d) Federal adjusted gross income or, for corporations and
8 fiduciaries, federal taxable income shall be increased by:

9 (i) The amount resulting from the cancellation of a participation
10 agreement refunded to the taxpayer as a participant in the Nebraska
11 educational savings plan trust to the extent previously deducted under
12 subdivision (8)(b) of this section; and

13 (ii) The amount of any withdrawals by the owner of an account
14 established under the achieving a better life experience program as
15 provided in sections 77-1401 to 77-1409 for nonqualified expenses to the
16 extent previously deducted under subdivision (8)(b) of this section.

17 (9)(a) For income tax returns filed after September 10, 2001, for
18 taxable years beginning or deemed to begin before January 1, 2006, under
19 the Internal Revenue Code of 1986, as amended, federal adjusted gross
20 income or, for corporations and fiduciaries, federal taxable income shall
21 be increased by eighty-five percent of any amount of any federal bonus
22 depreciation received under the federal Job Creation and Worker
23 Assistance Act of 2002 or the federal Jobs and Growth Tax Act of 2003,
24 under section 168(k) or section 1400L of the Internal Revenue Code of
25 1986, as amended, for assets placed in service after September 10, 2001,
26 and before December 31, 2005.

27 (b) For a partnership, limited liability company, cooperative,
28 including any cooperative exempt from income taxes under section 521 of
29 the Internal Revenue Code of 1986, as amended, limited cooperative
30 association, subchapter S corporation, or joint venture, the increase
31 shall be distributed to the partners, members, shareholders, patrons, or
1 beneficiaries in the same manner as income is distributed for use against
2 their income tax liabilities.

3 (c) For a corporation with a unitary business having activity both
4 inside and outside the state, the increase shall be apportioned to
5 Nebraska in the same manner as income is apportioned to the state by
6 section 77-2734.05.

7 (d) The amount of bonus depreciation added to federal adjusted gross
8 income or, for corporations and fiduciaries, federal taxable income by
9 this subsection shall be subtracted in a later taxable year. Twenty

10 percent of the total amount of bonus depreciation added back by this
11 subsection for tax years beginning or deemed to begin before January 1,
12 2003, under the Internal Revenue Code of 1986, as amended, may be
13 subtracted in the first taxable year beginning or deemed to begin on or
14 after January 1, 2005, under the Internal Revenue Code of 1986, as
15 amended, and twenty percent in each of the next four following taxable
16 years. Twenty percent of the total amount of bonus depreciation added
17 back by this subsection for tax years beginning or deemed to begin on or
18 after January 1, 2003, may be subtracted in the first taxable year
19 beginning or deemed to begin on or after January 1, 2006, under the
20 Internal Revenue Code of 1986, as amended, and twenty percent in each of
21 the next four following taxable years.

22 (10) For taxable years beginning or deemed to begin on or after
23 January 1, 2003, and before January 1, 2006, under the Internal Revenue
24 Code of 1986, as amended, federal adjusted gross income or, for
25 corporations and fiduciaries, federal taxable income shall be increased
26 by the amount of any capital investment that is expensed under section
27 179 of the Internal Revenue Code of 1986, as amended, that is in excess
28 of twenty-five thousand dollars that is allowed under the federal Jobs
29 and Growth Tax Act of 2003. Twenty percent of the total amount of
30 expensing added back by this subsection for tax years beginning or deemed
31 to begin on or after January 1, 2003, may be subtracted in the first
1 taxable year beginning or deemed to begin on or after January 1, 2006,
2 under the Internal Revenue Code of 1986, as amended, and twenty percent
3 in each of the next four following tax years.

4 (11)(a) For taxable years beginning or deemed to begin before
5 January 1, 2018, under the Internal Revenue Code of 1986, as amended,
6 federal adjusted gross income shall be reduced by contributions, up to
7 two thousand dollars per married filing jointly return or one thousand
8 dollars for any other return, and any investment earnings made as a
9 participant in the Nebraska long-term care savings plan under the Long-
10 Term Care Savings Plan Act, to the extent not deducted for federal income
11 tax purposes.

12 (b) For taxable years beginning or deemed to begin before January 1,
13 2018, under the Internal Revenue Code of 1986, as amended, federal
14 adjusted gross income shall be increased by the withdrawals made as a
15 participant in the Nebraska long-term care savings plan under the act by
16 a person who is not a qualified individual or for any reason other than
17 transfer of funds to a spouse, long-term care expenses, long-term care
18 insurance premiums, or death of the participant, including withdrawals
19 made by reason of cancellation of the participation agreement, to the
20 extent previously deducted as a contribution or as investment earnings.

21 (12) There shall be added to federal adjusted gross income for
22 individuals, estates, and trusts any amount taken as a credit for
23 franchise tax paid by a financial institution under sections 77-3801 to
24 77-3807 as allowed by subsection (5) of section 77-2715.07.

25 (13)(a) For taxable years beginning or deemed to begin on or after
26 January 1, 2015, and before January 1, 2021, under the Internal Revenue
27 Code of 1986, as amended, federal adjusted gross income shall be reduced
28 by the amount received as benefits under the federal Social Security Act
29 which are included in the federal adjusted gross income if:

30 (i) For taxpayers filing a married filing joint return, federal
31 adjusted gross income is fifty-eight thousand dollars or less; or

1 (ii) For taxpayers filing any other return, federal adjusted gross
2 income is forty-three thousand dollars or less.

3 (b) For taxable years beginning or deemed to begin on or after
4 January 1, 2020, and before January 1, 2021, under the Internal Revenue
5 Code of 1986, as amended, the Tax Commissioner shall adjust the dollar
6 amounts provided in subdivisions (13)(a)(i) and (ii) of this section by
7 the same percentage used to adjust individual income tax brackets under

8 subsection (3) of section 77-2715.03.

9 (14)(a) For taxable years beginning or deemed to begin on or after
10 January 1, 2021, under the Internal Revenue Code of 1986, as amended,
11 federal adjusted gross income shall be reduced by a percentage of the
12 social security benefits that are received and included in federal
13 adjusted gross income. The pertinent percentage shall be:

14 (i) Five percent for taxable years beginning or deemed to begin on
15 or after January 1, 2021, and before January 1, 2022, under the Internal
16 Revenue Code of 1986, as amended;

17 (ii) Twenty percent for taxable years beginning or deemed to begin
18 on or after January 1, 2022, and before January 1, 2023, under the
19 Internal Revenue Code of 1986, as amended;

20 (iii) Thirty percent for taxable years beginning or deemed to begin
21 on or after January 1, 2023, and before January 1, 2024, under the
22 Internal Revenue Code of 1986, as amended;

23 (iv) Forty percent for taxable years beginning or deemed to begin on
24 or after January 1, 2024, and before January 1, 2025, under the Internal
25 Revenue Code of 1986, as amended;

26 (v) Fifty percent for taxable years beginning or deemed to begin on
27 or after January 1, 2025, and before January 1, 2026, under the Internal
28 Revenue Code of 1986, as amended;

29 (vi) Sixty percent for taxable years beginning or deemed to begin on
30 or after January 1, 2026, and before January 1, 2027, under the Internal
31 Revenue Code of 1986, as amended;

1 (vii) Seventy percent for taxable years beginning or deemed to begin
2 on or after January 1, 2027, and before January 1, 2028, under the
3 Internal Revenue Code of 1986, as amended;

4 (viii) Eighty percent for taxable years beginning or deemed to begin
5 on or after January 1, 2028, and before January 1, 2029, under the
6 Internal Revenue Code of 1986, as amended;

7 (ix) Ninety percent for taxable years beginning or deemed to begin
8 on or after January 1, 2029, and before January 1, 2030, under the
9 Internal Revenue Code of 1986, as amended; and

10 (x) One hundred percent for taxable years beginning or deemed to
11 begin on or after January 1, 2030, under the Internal Revenue Code of
12 1986, as amended.

13 (b) For purposes of this subsection, social security benefits means
14 benefits received under the federal Social Security Act.

15 (15)(a) (14)(a) For taxable years beginning or deemed to begin on or
16 after January 1, 2015, and before January 1, 2022, under the Internal
17 Revenue Code of 1986, as amended, an individual may make a one-time
18 election within two calendar years after the date of his or her
19 retirement from the military to exclude income received as a military
20 retirement benefit by the individual to the extent included in federal
21 adjusted gross income and as provided in this subdivision. The individual
22 may elect to exclude forty percent of his or her military retirement
23 benefit income for seven consecutive taxable years beginning with the
24 year in which the election is made or may elect to exclude fifteen
25 percent of his or her military retirement benefit income for all taxable
26 years beginning with the year in which he or she turns sixty-seven years
27 of age.

28 (b) For taxable years beginning or deemed to begin on or after
29 January 1, 2022, under the Internal Revenue Code of 1986, as amended, an
30 individual may exclude fifty percent of the military retirement benefit
31 income received by such individual to the extent included in federal
1 adjusted gross income.

2 (c) For purposes of this subsection, military retirement benefit
3 means retirement benefits that are periodic payments attributable to
4 service in the uniformed services of the United States for personal
5 services performed by an individual prior to his or her retirement.

6 (16) (15) For taxable years beginning or deemed to begin on or after
 7 January 1, 2021, under the Internal Revenue Code of 1986, as amended,
 8 federal adjusted gross income shall be reduced by the amount received as
 9 a Segal AmeriCorps Education Award, to the extent such amount is included
 10 in federal adjusted gross income.
 11 Sec. 2. Original section 77-2716, Revised Statutes Cumulative
 12 Supplement, 2020, is repealed.

LEGISLATIVE BILL 310. Placed on General File with amendment.

AM635

1 1. Strike the original sections and insert the following new
 2 sections:
 3 Section 1. Section 77-2004, Reissue Revised Statutes of Nebraska, is
 4 amended to read:
 5 77-2004 (1) In the case of a father, mother, grandfather,
 6 grandmother, brother, sister, son, daughter, child or children legally
 7 adopted as such in conformity with the laws of the state where adopted,
 8 any lineal descendant, any lineal descendant legally adopted as such in
 9 conformity with the laws of the state where adopted, any person to whom
 10 the deceased for not less than ten years prior to death stood in the
 11 acknowledged relation of a parent, or the spouse or surviving spouse of
 12 any such persons, the rate of tax shall be:
 13 (a) For decedents dying prior to January 1, 2022, one percent of the
 14 clear market value of the property ~~in excess of forty thousand dollars~~
 15 received by each person ~~in excess of forty thousand dollars; and~~ -
 16 (b) For decedents dying on or after January 1, 2022, one percent of
 17 ~~the clear market value of the property received by each person in excess~~
 18 ~~of one hundred thousand dollars.~~
 19 (2) Any interest in property, including any interest acquired in the
 20 manner set forth in section 77-2002, which may be valued at a sum less
 21 than or equal to the applicable exempt amount under subsection (1) of
 22 ~~this section forty thousand dollars~~ shall not be subject to tax. In
 23 addition the homestead allowance, exempt property, and family maintenance
 24 allowance shall not be subject to tax. Interests passing to the surviving
 25 spouse by will, in the manner set forth in section 77-2002, or in any
 26 other manner shall not be subject to tax. Any interest passing to a
 27 person described in subsection (1) of this section who is under twenty-
 1 two years of age shall not be subject to tax.
 2 Sec. 2. Section 77-2005, Reissue Revised Statutes of Nebraska, is
 3 amended to read:
 4 77-2005 (1) In the case of an uncle, aunt, niece, or nephew related
 5 to the deceased by blood or legal adoption, or other lineal descendant of
 6 the same, or the spouse or surviving spouse of any of such persons, the
 7 rate of tax shall be:
 8 (a) For decedents dying prior to January 1, 2022, thirteen percent
 9 of the clear market value of the property received by each person in
 10 excess of fifteen thousand dollars; ~~and~~ -
 11 (b) For decedents dying on or after January 1, 2022, eleven percent
 12 ~~of the clear market value of the property received by each person in~~
 13 ~~excess of forty thousand dollars.~~
 14 (2) If the clear market value of the beneficial interest is ~~less~~
 15 ~~than or equal to the applicable exempt amount under subsection (1) of~~
 16 ~~this section fifteen thousand dollars or less~~, it shall not be subject to
 17 tax. In addition, any interest passing to a person described in
 18 subsection (1) of this section who is under twenty-two years of age shall
 19 not be subject to tax.
 20 Sec. 3. Section 77-2006, Reissue Revised Statutes of Nebraska, is
 21 amended to read:
 22 77-2006 (1) In all other cases the rate of tax shall be:
 23 (a) For decedents dying prior to January 1, 2022, eighteen percent

24 ~~of~~ the clear market value of the beneficial interests received by each
 25 person in excess of ten thousand dollars; and -

26 (b) For decedents dying on or after January 1, 2022, fifteen percent
 27 of the clear market value of the beneficial interests received by each
 28 person in excess of twenty-five thousand dollars.

29 ~~Such rates of tax shall be applied to the clear market value of the~~
 30 ~~beneficial interests in excess of ten thousand dollars received by each~~
 31 ~~person.~~

1 (2) If the clear market value of the beneficial interest is less
 2 than or equal to the applicable exempt amount under subsection (1) of
 3 this section ten thousand dollars or less, it shall not be subject to any
 4 tax. In addition, any interest passing to a person who is under twenty-
 5 two years of age shall not be subject to tax.

6 Sec. 4. On or before July 1, 2022, and on or before July 1 of each
 7 year thereafter, the county treasurer of each county shall submit a
 8 report regarding inheritance taxes to the Department of Revenue. The
 9 report shall be submitted on a form prescribed by the department and
 10 shall include the following information for the most recently completed
 11 calendar year:

12 (1) The amount of inheritance tax revenue generated under section
 13 77-2004 and the number of persons receiving property that was subject to
 14 tax under section 77-2004;

15 (2) The amount of inheritance tax revenue generated under section
 16 77-2005 and the number of persons receiving property that was subject to
 17 tax under section 77-2005;

18 (3) The amount of inheritance tax revenue generated under section
 19 77-2006 and the number of persons receiving property that was subject to
 20 tax under section 77-2006; and

21 (4) The number of persons who do not reside in this state and who
 22 received any property that was subject to tax under section 77-2004,
 23 77-2005, or 77-2006.

24 Sec. 5. The Revisor of Statutes shall assign section 4 of this act
 25 to Chapter 77, article 20.

26 Sec. 6. Original sections 77-2004, 77-2005, and 77-2006, Reissue
 27 Revised Statutes of Nebraska, are repealed.

LEGISLATIVE BILL 313. Placed on General File with amendment.

AM367

1 1. Insert the following new section:

2 Sec. 3. Section 77-3517, Reissue Revised Statutes of Nebraska, is
 3 amended to read:

4 77-3517 (1) On or before August 1 of each year, the county assessor
 5 shall forward the approved applications for homestead exemptions and a
 6 copy of the certification of disability status that have been examined
 7 pursuant to section 77-3516 to the Tax Commissioner. The Tax Commissioner
 8 shall determine if the applicant meets the income requirements and may
 9 also review any other application information he or she deems necessary
 10 in order to determine whether the application should be approved. The Tax
 11 Commissioner shall, on or before November 1, certify his or her
 12 determinations to the county assessor. If the application is approved,
 13 the county assessor shall make the proper deduction on the assessment
 14 rolls. If the application is denied or approved in part, the Tax
 15 Commissioner shall notify the applicant of the denial or partial approval
 16 by mailing written notice to the applicant at the address shown on the
 17 application. The applicant may appeal the Tax Commissioner's denial or
 18 partial approval pursuant to section 77-3520. Late applications
 19 authorized under section 77-3512 ~~by the county board~~ shall be processed
 20 in a similar manner after approval by the county assessor. If the Tax
 21 Commissioner approves a late application after any of the real estate
 22 taxes in question become delinquent, such delinquency and any interest

23 associated with the amount of the approved exemption shall be removed
 24 from the tax rolls of the county within thirty days after the county
 25 assessor receives notice from the Tax Commissioner of the approved
 26 exemption.

27 (2)(a) Upon his or her own action or upon a request by an applicant,
 1 a spouse, or an owner-occupant, the Tax Commissioner may review any
 2 information necessary to determine whether an application is in
 3 compliance with sections 77-3501 to 77-3529. Any action taken by the Tax
 4 Commissioner pursuant to this subsection shall be taken within three
 5 years after December 31 of the year in which the exemption was claimed.

6 (b) If after completion of the review the Tax Commissioner
 7 determines that an exemption should have been approved or increased, the
 8 Tax Commissioner shall notify the applicant, spouse, or owner-occupant
 9 and the county treasurer and assessor of his or her determination. The
 10 applicant, spouse, or owner-occupant shall receive a refund of the tax,
 11 if any, that was paid as a result of the exemption being denied, in whole
 12 or in part. The county treasurer shall make the refund and shall amend
 13 the county's claim for reimbursement from the state.

14 (c) If after completion of the review the Tax Commissioner
 15 determines that an exemption should have been denied or reduced, the Tax
 16 Commissioner shall notify the applicant, spouse, or owner-occupant of
 17 such denial or reduction. The applicant, the spouse, and any owner-
 18 occupant may appeal the Tax Commissioner's denial or reduction pursuant
 19 to section 77-3520. Upon the expiration of the appeal period in section
 20 77-3520, the Tax Commissioner shall notify the county assessor of the
 21 denial or reduction and the county assessor shall remove or reduce the
 22 exemption from the tax rolls of the county. Upon notification by the Tax
 23 Commissioner to the county assessor, the amount of tax due as a result of
 24 the action of the Tax Commissioner shall become a lien on the homestead
 25 until paid. Upon attachment of the lien, the county treasurer shall
 26 refund to the Tax Commissioner the amount of tax equal to the denied or
 27 reduced exemption for deposit into the General Fund. No lien shall be
 28 created if a change in ownership of the homestead or death of the
 29 applicant, the spouse, and all other owner-occupants has occurred prior
 30 to the Tax Commissioner's notice to the county assessor. Beginning thirty
 31 days after the county assessor receives approval from the county board to
 1 remove or reduce the exemption from the tax rolls of the county, interest
 2 at the rate specified in section 45-104.01, as such rate may from time to
 3 time be adjusted by the Legislature, shall begin to accrue on the amount
 4 of tax due.

5 2. On page 2, lines 25 and 26, strike "the date on which the first
 6 half of", show as stricken, and insert "June 30 of the year in which".

7 3. On page 3, lines 12 through 24, strike the new matter and
 8 reinstate the stricken matter.

9 4. Renumber the remaining section and correct the repealer
 10 accordingly.

LEGISLATIVE BILL 366. Placed on General File with amendment.

AM436

1 1. On page 5, line 12, strike "2024" and insert "2032"; and strike
 2 lines 26 through 29 and insert the following new subdivisions:
 3 "(a) Twenty percent of the taxpayer's new investment; and
 4 (b) Twenty percent of the taxpayer's new employment.".

LEGISLATIVE BILL 479. Placed on General File with amendment.

AM372

1 1. Strike the original sections and insert the following new
 2 sections:
 3 Section 1. Section 13-2610, Revised Statutes Cumulative Supplement,

4 2020, is amended to read:

5 13-2610 (1) Upon the annual certification under section 13-2609, the
6 State Treasurer shall transfer after the audit the amount certified to
7 the Convention Center Support Fund. The Convention Center Support Fund is
8 created. Transfers may be made from the fund to the General Fund at the
9 direction of the Legislature. Any money in the Convention Center Support
10 Fund available for investment shall be invested by the state investment
11 officer pursuant to the Nebraska Capital Expansion Act and the Nebraska
12 State Funds Investment Act.

13 (2) It is the intent of the Legislature to appropriate from the fund
14 to any political subdivision for which an application for state
15 assistance under the Convention Center Facility Financing Assistance Act
16 has been approved an amount not to exceed (a) seventy percent of the
17 state sales tax revenue collected by retailers and operators doing
18 business at such facilities on sales at such facilities, state sales tax
19 revenue collected on primary and secondary box office sales of admissions
20 to such facilities, and state sales tax revenue collected by associated
21 hotels, (b) seventy-five million dollars for any one approved project, or
22 (c) the total cost of acquiring, constructing, improving, or equipping
23 the eligible facility. State assistance shall not be used for an
24 operating subsidy or other ancillary facility.

25 (3)(a) Ten percent of such funds appropriated to a city of the
26 metropolitan class under subsection (2) of this section shall be equally
27 distributed to areas with a high concentration of poverty to (i) showcase
1 important historical aspects of such areas or areas within close
2 geographic proximity of the area with a high concentration of poverty, or
3 (ii) assist with the reduction of street and gang violence in such areas,
4 or (iii) assist with small business and entrepreneurship growth in such
5 areas.

6 (b) Each area with a high concentration of poverty that has been
7 distributed funds under subdivision (3)(a) of this section shall
8 establish a development fund and form a committee which shall identify
9 and research potential projects to be completed in the area with a high
10 concentration of poverty or in an area within close geographic proximity
11 of such area if the project would have a significant or demonstrable
12 impact on such area and make final determinations on the use of state
13 sales tax revenue received for such projects.

14 (c) A committee formed under subdivision (3)(b) of this section
15 shall include the following three members:

16 (i) The member of the city council whose district includes a
17 majority of the census tracts which each contain a percentage of persons
18 below the poverty line of greater than thirty percent, as determined by
19 the most recent federal decennial census, within the area with a high
20 concentration of poverty;

21 (ii) The commissioner of the county whose district includes a
22 majority of the census tracts which each contain a percentage of persons
23 below the poverty line of greater than thirty percent, as determined by
24 the most recent federal decennial census, within the area with a high
25 concentration of poverty; and

26 (iii) Two residents A resident of the area with a high concentration
27 of poverty, appointed by the other two members of the committee described
28 in subdivisions (3)(c)(i) and (ii) of this section. Such resident members
29 shall be appointed for four-year terms. Each time a resident member is to
30 be appointed pursuant to this subdivision, the committee shall solicit
31 applications from interested individuals by posting notice of the open
1 position on the city's web site and on the city's official social media
2 accounts, if any, and by publishing the notice in a legal newspaper in or
3 of general circulation in the area with a high concentration of poverty.
4 Prior to making any appointment, the committee shall hold a public
5 hearing in the area with a high concentration of poverty. Notice of the

6 hearing shall be provided, at least seven days prior to the hearing, by
7 posting the notice on the city's web site and on the city's official
8 social media accounts, if any, and by publishing the notice in a legal
9 newspaper in or of general circulation in the area with a high
10 concentration of poverty; and -

11 (iv) The member of the Legislature whose district includes a
12 majority of the census tracts which each contain a percentage of persons
13 below the poverty line of greater than thirty percent, as determined by
14 the most recent federal decennial census, within the area with a high
15 concentration of poverty. The member described in this subdivision shall
16 be a nonvoting member of the committee.

17 (d) A committee formed under subdivision (3)(b) of this section
18 shall solicit project ideas from the public and shall hold a public
19 hearing in the area with a high concentration of poverty. Notice of a
20 proposed hearing shall be provided in accordance with the procedures for
21 notice of a public hearing pursuant to section 18-2115.01. The committee
22 shall research potential projects and make the final determination
23 regarding the annual distribution of funding to such projects.

24 (e) On or before July 1, 2022, and on or before July 1 of each year
25 thereafter, a committee formed under subdivision (3)(b) of this section
26 shall electronically submit a report to the Legislature which includes:

27 (i) A description of the projects that were funded during the most
28 recently completed calendar year;

29 (ii) A description of where such projects were located;

30 (iii) A description of the outcomes of such projects; and

31 (iv) A ten-year strategic plan on how the committee plans to meet
1 the goals described in subdivision (3)(a) of this section.

2 (f) (e) For purposes of this subsection, an area with a high
3 concentration of poverty means an area within the corporate limits of a
4 city of the metropolitan class consisting of one or more contiguous
5 census tracts, as determined by the most recent federal decennial census,
6 which contain a percentage of persons below the poverty line of greater
7 than thirty percent, and all census tracts contiguous to such tract or
8 tracts, as determined by the most recent federal decennial census.

9 (4)(a) Ten percent of such funds appropriated to a city of the
10 primary class under subsection (2) of this section may, if the city
11 determines by consent of the city council that such funds are not
12 currently needed for the purposes described in section 13-2604, be used
13 as follows:

14 (i) For investment in the construction of qualified low-income
15 housing projects as defined in 26 U.S.C. 42, including qualified projects
16 receiving Nebraska affordable housing tax credits under the Affordable
17 Housing Tax Credit Act; or

18 (ii) If there are no such qualified low-income housing projects as
19 defined in 26 U.S.C. 42 being constructed or expected to be constructed
20 within the political subdivision, for investment in areas with a high
21 concentration of poverty to assist with low-income housing needs.

22 (b) For purposes of this subsection, an area with a high
23 concentration of poverty means an area within the corporate limits of a
24 city of the primary class consisting of one or more contiguous census
25 tracts, as determined by the most recent American Community Survey 5-Year
26 Estimate, which contain a percentage of persons below the poverty line of
27 greater than thirty percent, and all census tracts contiguous to such
28 tract or tracts, as determined by the most recent American Community
29 Survey 5-Year Estimate.

30 (5) State assistance to the political subdivision shall no longer be
31 available upon the retirement of the bonds issued to acquire, construct,
1 improve, or equip the facility or any subsequent bonds that refunded the
2 original issue or when state assistance reaches the amount determined
3 under subsection (2) of this section, whichever comes first.

4 (6) The remaining thirty percent of state sales tax revenue
 5 collected by retailers and operators doing business at such facilities on
 6 sales at such facilities, state sales tax revenue collected on primary
 7 and secondary box office sales of admissions to such facilities, and
 8 state sales tax revenue collected by associated hotels, shall be
 9 appropriated by the Legislature to the Civic and Community Center
 10 Financing Fund. Upon the annual certification required pursuant to
 11 section 13-2609 and following the transfer to the Convention Center
 12 Support Fund required pursuant to subsection (1) of this section, the
 13 State Treasurer shall transfer an amount equal to the remaining thirty
 14 percent from the Convention Center Support Fund to the Civic and
 15 Community Center Financing Fund.
 16 (7) Any municipality that has applied for and received a grant of
 17 assistance under the Civic and Community Center Financing Act may not
 18 receive state assistance under the Convention Center Facility Financing
 19 Assistance Act.
 20 Sec. 2. Original section 13-2610, Revised Statutes Cumulative
 21 Supplement, 2020, is repealed.

(Signed) Lou Ann Linehan, Chairperson

COMMITTEE REPORT(S)
 Enrollment and Review

LEGISLATIVE BILL 66. Placed on Final Reading.
LEGISLATIVE BILL 106. Placed on Final Reading.
LEGISLATIVE BILL 106A. Placed on Final Reading.

LEGISLATIVE BILL 113. Placed on Final Reading.
[ST2](#)

The following changes, required to be reported for publication in the Journal, have been made:
 1. In the E & R amendments, ER9, on page 1, line 2, "to rename a fund;" has been inserted after "revenue;".

LEGISLATIVE BILL 113A. Placed on Final Reading.
LEGISLATIVE BILL 163. Placed on Final Reading.

(Signed) Terrell McKinney, Chairperson

RESOLUTION(S)

Pursuant to Rule 4, Sec. 5(b), LR54 was adopted.

PRESIDENT SIGNED

While the Legislature was in session and capable of transacting business,
 the President signed the following: LR54.

GENERAL FILE

LEGISLATIVE BILL 487. Title read. Considered.

Committee [AM160](#), found on page 437, was adopted with 47 ayes, 0 nays,

and 2 excused and not voting.

Advanced to Enrollment and Review Initial with 46 ayes, 0 nays, 1 present and not voting, and 2 excused and not voting.

BILL ON FIRST READING

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

LEGISLATIVE BILL 275A. Introduced by Brewer, 43.

A BILL FOR AN ACT relating to appropriations; to appropriate funds to aid in carrying out the provisions of Legislative Bill 275, One Hundred Seventh Legislature, First Session, 2021; and to declare an emergency.

RESOLUTION(S)

LEGISLATIVE RESOLUTION 61. Introduced by Arch, 14.

WHEREAS, multiple sclerosis (MS) is an unpredictable, often disabling disease of the central nervous system that interrupts the flow of information between the brain and the body; and

WHEREAS, although there has been significant progress in MS research, including more than 20 disease modifying treatments to slow the progression of the disease, there is still no known cause or cure; and

WHEREAS, an estimated 1 million people in the United States are living with MS, including more than 4,000 people in Nebraska; and

WHEREAS, the National Multiple Sclerosis Society exists to help each person address the challenges of living with MS by funding cutting-edge research, facilitating professional education, and providing programs and services that help people with MS and their families move their lives forward; and

WHEREAS, MS Awareness Month is recognized annually in March to unite people in Nebraska, the United States, and worldwide in the fight to end MS, to create connections stronger than the ones MS destroys, and to educate people about MS and what they can do to make a difference.

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

1. That the Legislature recognizes March 2021 as Multiple Sclerosis Awareness Month in Nebraska.

2. That a copy of this resolution be sent to the Mid America Chapter of the National Multiple Sclerosis Society.

Laid over.

LEGISLATIVE RESOLUTION 62. Introduced by Flood, 19.

WHEREAS, Ryan Odell Yost, a member of Troop 124 of Norfolk, has completed the requirements for the rank of Eagle Scout in Scouts BSA; and

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

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

WHEREAS, for his Eagle Scout service project, Ryan renovated the playground and recreation area of St. John's Lutheran Church in Norfolk; and

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

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

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

Laid over.

LEGISLATIVE RESOLUTION 63. Introduced by Linehan, 39; Hilkemann, 4; Lindstrom, 18.

WHEREAS, the Elkhorn North High School girls' basketball team won the 2021 Class B Girls State Basketball Championship; and

WHEREAS, the Elkhorn North Wolves ended the season with a 21 and 2 record after a victory over the Norris High School Titans in the championship game, winning by a score of 46 to 33; and

WHEREAS, Elkhorn North opened for the first time in August of 2020, making the Wolves the first team in an inaugural school year to qualify for the Girls State Basketball Championship in Class B; and

WHEREAS, such a team achievement is made possible through the support of teachers, administrators, parents, other students, and the community; 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 recognizes and congratulates the Elkhorn North High School girls' basketball team and its coaches on winning the 2021 Class B Girls State Basketball Championship.
2. That a copy of this resolution be sent to the Elkhorn North High School girls' basketball team and Coach Ann Prince.

Laid over.

COMMITTEE REPORT(S)
Education

LEGISLATIVE BILL 378. Placed on General File with amendment.

[AM246](#)

1 1. On page 2, lines 24 and 27, strike "state" and insert "federal,
2 state,".

(Signed) Lynne Walz, Chairperson

AMENDMENT(S) - Print in Journal

Senator Hilkemann filed the following amendment to [LB274](#):

[AM646](#)

(Amendments to Standing Committee amendments, AM427)

1 1. On page 1, line 22, strike "ninety-five cents" and insert "three
2 dollars and seventy-five cents".

GENERAL FILE

LEGISLATIVE BILL 285. Title read. Considered.

Committee [AM431](#), found on page 553, was adopted with 47 ayes, 0 nays, and 2 excused and not voting.

Advanced to Enrollment and Review Initial with 46 ayes, 0 nays, 1 present and not voting, and 2 excused and not voting.

LEGISLATIVE BILL 83. Title read. Considered.

Committee [AM127](#), found on page 419, was adopted with 48 ayes, 0 nays, and 1 excused and not voting.

SPEAKER HILGERS PRESIDING

Advanced to Enrollment and Review Initial with 48 ayes, 0 nays, and 1 excused and not voting.

COMMITTEE REPORT(S)
Health and Human Services

LEGISLATIVE BILL 211. Placed on General File with amendment.

[AM562](#)

1 1. Strike original sections 7 and 10 and insert the following new
2 sections:
3 Sec. 7. For purposes of the Reflexologist Registration Act, practice
4 of reflexology means services which are limited to the application of
5 specific pressure, by the use of the practitioner's hands, thumbs, and
6 fingers, to the soft tissue of the hands, feet, and outer ears and which
7 are not designated or implied to be massage or massage therapy.

8 Sec. 10. (1) To register as a reflexologist, an individual shall
9 file an application with the department and pay the applicable fee
10 determined by the department. The department shall charge a fee which
11 reasonably covers but does not exceed the department's cost of
12 maintaining the reflexologist registry. In lieu of the requirements of
13 sections 38-123 and 38-130, the application shall include:
14 (a) The name, address, and telephone number of the reflexologist;
15 (b) If applicable, the reflexologist's business name, address, and
16 telephone number;
17 (c) The social security number of the applicant or the resident
18 identification number of the applicant if the applicant is not a citizen
19 of the United States. Such number shall not be a public record and may
20 only be used by the department for administrative purposes;
21 (d) Whether the applicant has been convicted of a crime other than
22 speeding and if so, the date, location, and type of conviction; and
23 (e) Documentation of certification based on successful completion by
24 the reflexologist of the examination given by the American Reflexology
25 Certification Board or the Reflexology Certification Board and the
26 expiration date of such certification.
27 (2) In lieu of the requirements of section 38-145, to remain on the
1 reflexologist registry, the reflexologist shall maintain such
2 certification with the applicable board in good standing and annually
3 provide evidence of such certification to the department.
4 (3) A massage therapist holding a current license and in good
5 standing under the Massage Therapy Practice Act may make a written
6 request to the department for such individual to be included on the
7 reflexologist registry. The department shall include such individual on
8 the reflexologist registry without requiring an application, a fee, or
9 any additional documentation. Such individual shall remain on the
10 reflexologist registry as long as such individual retains a license to
11 practice massage therapy issued by the department under the Massage
12 Therapy Practice Act which is current and in good standing.
13 (4) Inclusion on the reflexologist registry may be denied or an
14 individual removed for:
15 (a) Misrepresentation of material facts in procuring or attempting
16 to procure registration on the reflexologist registry; or
17 (b) Conviction of (i) a crime which is a misdemeanor or felony under
18 Nebraska law or federal law and which has a rational connection with the
19 fitness or capacity of the applicant or registrant to practice
20 reflexology or (ii) a crime in any jurisdiction which, if committed
21 within this state, would have constituted a misdemeanor or felony under
22 Nebraska law and which has a rational connection with the fitness or
23 capacity of the applicant or registrant to practice reflexology.
24 (5) If the department determines to deny or remove an individual
25 from the reflexologist registry, the department shall send to the
26 applicant or registrant a notice to the last address of record. The
27 notice shall state the determination of the department, the reasons for
28 the determination, a description of the nature of the violation and the
29 statute, rule, or regulation violated, and the nature of the action being
30 taken. The denial or removal shall become final thirty days after the
31 mailing of the notice unless the applicant or registrant, during such
1 thirty-day period, makes a written request for a hearing. The hearing
2 shall be held according to rules and regulations of the department for
3 administrative hearings in contested cases. On the basis of such hearing,
4 the director shall affirm, modify, or rescind the determination of the
5 department. The director's decision may be appealed by any party to the
6 decision. The appeal shall be in accordance with the Administrative
7 Procedure Act.
8 2. On page 5, line 14, strike "October 1, 2021" and insert "January
9 1, 2022".

10 3. On page 7, line 23, strike "October 1, 2021" and insert "January 11 1, 2022"; in line 28 strike "September 16" and insert "December 15"; and 12 in line 29 strike "board" and insert "department".

(Signed) John Arch, Chairperson

UNANIMOUS CONSENT - Add Cointroducer(s)

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

Senator Kolterman name added to LB64.
Senator Slama name added to LB64.
Senator Dorn name added to LB236.
Senator Morfeld name added to LB283.
Senator Dorn name added to LB283.
Senator DeBoer name added to LB320.
Senator Sanders name added to LR60.

VISITOR(S)

The Doctor of the Day was Dr. Will Ost diek of Omaha.

ADJOURNMENT

At 11:51 a.m., on a motion by Senator Hunt, the Legislature adjourned until 9:00 a.m., Tuesday, March 16, 2021.

Patrick J. O'Donnell
Clerk of the Legislature