

FORTY-THIRD DAY - MARCH 16, 2022

LEGISLATIVE JOURNAL

**ONE HUNDRED SEVENTH LEGISLATURE
SECOND SESSION**

FORTY-THIRD DAY

Legislative Chamber, Lincoln, Nebraska
Wednesday, March 16, 2022

PRAYER

The prayer was offered by Senator Clements.

PLEDGE OF ALLEGIANCE

The Pledge of Allegiance was offered by Senator Erdman.

ROLL CALL

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

The roll was called and all members were present except Senators Bostar, Bostelman, M. Cavanaugh, Day, B. Hansen, M. Hansen, Hunt, Lindstrom, Morfeld, Pansing Brooks, Wayne, and Wishart who were excused until they arrive.

CORRECTIONS FOR THE JOURNAL

The Journal for the forty-second day was approved.

RESOLUTION(S)

Pursuant to Rule 4, Sec. 5(b), LRs 321, 322, 323, 324, 325, and 326 were adopted.

SPEAKER SIGNED

While the Legislature was in session and capable of transacting business, the Speaker signed the following: LRs 321, 322, 323, 324, 325, and 326.

GENERAL FILE

LEGISLATIVE BILL 1011. Considered.

Committee [AM1999](#), found on page 812, and considered on page 866, was renewed.

Senator Lathrop renewed his amendment, [FA74](#), found on page 772 and considered on page 866, to the committee amendment.

SENATOR WILLIAMS PRESIDING

Pending.

CONFLICT OF INTEREST STATEMENT

Pursuant to Rule 1, Sec. 19, Senator Morfeld has filed a Potential Conflict of Interest Statement under the Nebraska Political Accountability and Disclosure Act. The statement is on file in the Clerk of the Legislature's Office.

RESOLUTION(S)

LEGISLATIVE RESOLUTION 335. Introduced by Education Committee: Walz, 15, Chairperson; Day, 49; Linehan, 39; McKinney, 11; Morfeld, 46; Murman, 38; Pansing Brooks, 28; Sanders, 45.

WHEREAS, high state educational attainment is strongly correlated with higher state gross domestic product, higher per capita income, greater labor force participation, greater civic participation, improved health outcomes, and high quality of life; and

WHEREAS, projections are that at least seventy percent of Nebraska's jobs will soon require a degree, certificate, diploma, or other postsecondary or industry credential with economic value in the workforce; and

WHEREAS, Nebraska's current educational attainment, including degrees, certificates, diplomas, and other postsecondary and industry credentials with economic value is approximately fifty-eight percent for Nebraskans age 25 to 34, and approximately fifty-five percent for Nebraskans age 25 to 64; and

WHEREAS, Nebraska is in competition with other states and nations to develop, attract, and retain businesses and industries that require highly skilled employees and pay high wages; and

WHEREAS, most states, including neighboring states, have set ambitious educational attainment goals to reach social and economic development aspirations and use those educational attainment goals to inform education and workforce development policies; and

WHEREAS, state educational attainment goals can focus and organize a myriad of strategies related to workforce development and deployment, economic diversification and innovation, and promotion of diversity and inclusion; and

WHEREAS, state educational attainment goals help state officials, colleges and universities, elementary and secondary schools, employers, and philanthropic and community organizations establish a shared agenda and measure progress at regular intervals; and

WHEREAS, a state educational attainment goal is in the spirit, and touches every aspect, of Nebraskans' aspirations for job growth, vibrant communities, attracting and retaining young people, income growth, and growth in innovation.

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

1. That the Legislature declares it is the goal of the State of Nebraska that at least seventy percent of 25 to 34 year-old Nebraskans have a degree, certificate, diploma, or other postsecondary or industry-recognized credential with economic value by 2030.

2. That the Legislature encourages the Board of Regents of the University of Nebraska, the Board of Trustees of the Nebraska State Colleges, the Board of Governors of each community college area, the State Board of Education, and the Coordinating Commission for Postsecondary Education to adopt the seventy percent attainment goal as evidence of their support for such goal.

3. That the Legislature recognizes the strong contributions of Nebraska's private and parochial schools and independent colleges and universities to the educational attainment of Nebraskans and encourages their support of the seventy percent attainment goal.

4. That the Legislature finds that disparities in educational attainment impede individual and collective well-being and prosperity and must be reduced and eliminated to meet a seventy percent attainment goal.

5. That the Legislature declares that certain fields of study, including science, technology, engineering, manufacturing, agriculture, healthcare, and teaching, have particular strategic importance for the state's ongoing prosperity and encourages schools, colleges, universities, businesses, and community partners to join with the state to increase credential attainment in those fields.

6. That the Legislature encourages recent Nebraska high school graduates to continue their education in Nebraska postsecondary institutions and commends Nebraska postsecondary institutions for their efforts to enroll students from outside the state as a means of meeting the state's goal of growing a larger and more highly educated workforce.

7. That the Legislature encourages the Coordinating Commission for Postsecondary Education to incorporate the seventy percent attainment goal into the comprehensive statewide plan for postsecondary education required under Article VII, section 14, of the Constitution of the State of Nebraska and report on progress toward the goal in the annual report to the Legislature required by section 85-1429.

Laid over.

LEGISLATIVE RESOLUTION 336. Introduced by Hilkemann, 4; Day, 49; Lathrop, 12; Lindstrom, 18; Linehan, 39; McCollister, 20; Pahls, 31; Walz, 15.

WHEREAS, the 2022 Nebraska School Activities Association State Basketball Tournament was held from March 7 through March 12 at Pinnacle Bank Arena in Lincoln; and

WHEREAS, the Millard North High School boys basketball team won the 2022 Class A Boys State Basketball Championship; and

WHEREAS, Coach Tim Cannon and the Millard North Mustangs' outstanding efforts and performance enabled them to win the championship; and

WHEREAS, Senior David Harmon scored a career-high 28 points to lead his fellow Mustangs to a 67-57 victory over Bellevue West; and

WHEREAS, this is the second consecutive Class A state title in boys basketball for Millard North; 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, SECOND SESSION:

1. That the Legislature recognizes and congratulates Coach Tim Cannon, Senior David Harmon, and the rest of the boys basketball team of Millard North High School for winning their second consecutive Class A Boys State Basketball Championship.

2. That copies of this resolution be sent to Coach Tim Cannon and Millard North High School.

Laid over.

GENERAL FILE

LEGISLATIVE BILL 1011. Senator Lathrop renewed his amendment, [FA74](#), found on page 772 and considered on page 866 and in this day's Journal, to the committee amendment.

SPEAKER HILGERS PRESIDING

Pending.

CEREMONIES

The Speaker introduced a group from the Nebraska Association of Former State Legislators.

GENERAL FILE

LEGISLATIVE BILL 1011. Senator Lathrop renewed his amendment, [FA74](#), found on page 772 and considered on page 866 and in this day's Journal, to the committee amendment.

Pending.

AMENDMENT(S) - Print in Journal

Senator Geist filed the following amendment to LB920:
[AM2337](#) is available in the Bill Room.

Senator Geist filed the following amendment to LB920:
[AM2354](#) is available in the Bill Room.

Senator Geist filed the following amendment to LB920:
[AM2355](#) is available in the Bill Room.

Senator Geist filed the following amendment to LB920:
[AM2367](#)

(Amendments to AM2354)

1 1. On page 1, line 7, strike the comma after "adult".

Senator Geist filed the following amendment to LB920:
[AM2368](#)

(Amendments to AM2355)

1 1. On page 1, line 25, strike the comma after "reentry".

MOTION(S) - Print in Journal

Senator Albrecht filed the following motion to LB933:
[MO159](#)

Place on General File pursuant to Rule 3, Section 20(b).

SPEAKER'S MAJOR PROPOSAL

March 16, 2022

Patrick O'Donnell
Clerk of the Legislature
State Capitol
Lincoln, NE 68509

Dear Mr. O'Donnell:

Please be advised that pursuant to Rule 1, Section 17, the Executive Board has approved Speaker Hilgers' request that LB1014 be designated as a 2022 Speaker's Major Proposal.

Sincerely,
(Signed) Senator Dan Hughes
Chair, Executive Board

RECESS

At 12:01 a.m., on a motion by Senator Hunt, the Legislature recessed until 1:30 p.m.

AFTER RECESS

The Legislature reconvened at 1:30 p.m., President Foley presiding.

ROLL CALL

The roll was called and all members were present except Senators Arch, Friesen, Geist, B. Hansen, Hilkemann, Kolterman, Lindstrom, McCollister, Morfeld, Pansing Brooks, Vargas, and Walz who were excused until they arrive.

SELECT FILE

LEGISLATIVE BILL 1073. [ER137](#), found on page 824, was adopted.

Advanced to Enrollment and Review for Engrossment.

UNANIMOUS CONSENT - Expedite LB1073

Speaker Hilgers asked unanimous consent to expedite LB1073. No objections. So ordered.

GENERAL FILE

LEGISLATIVE BILL 1011. Committee [AM1999](#), found on page 812 and considered in this day's Journal, was renewed.

Senator Lathrop renewed his amendment, [FA74](#), found on page 772, and considered on page 866 and in this day's Journal, to the committee amendment.

The Lathrop amendment was withdrawn.

Pending.

AMENDMENT(S) - Print in Journal

Senator Wayne filed the following amendment to [LB1011](#):
[AM2395](#)

(Amendments to Standing Committee amendments, AM1999)

- 1 1. On page 24, lines 25 and 26, strike "-0-" and insert "500,000";
- 2 and in line 29 after "program" insert "for FY2021-22".
- 3 2. On page 25, after line 4 insert:
- 4 "The Game and Parks Commission is hereby authorized to contract with
- 5 a nonprofit organization to provide drainage and flooding work and
- 6 building repairs for the Mayhew Cabin state historical site with the
- 7 appropriation of \$500,000 Cash Funds in this section to this program for
- 8 FY2022-23".

Senator Wayne filed the following amendment to LB29:

AM2390

- 1 Insert the following new section:
- 2 Sec. 4. Since an emergency exists, this act takes effect when
- 3 passed and approved according to law.
- 4 2. On page 2, line 16; and page 3, line 5, after "Juneteenth" insert
- 5 "National Independence Day".

Senator Erdman filed the following amendment to LB283:

AM2377

- 1 1. Strike original sections 2 and 3 and insert the following new
- 2 sections:
- 3 Sec. 2. Section 49-1301, Reissue Revised Statutes of Nebraska, is
- 4 amended to read:
- 5 49-1301 (1) Except as provided in subsection (2) of this section,
- 6 the standard time of the State of Nebraska shall be the time
- 7 established by the Uniform Time Act of 1966 in both the central Central
- 8 and mountain Rocky Mountain time zones. Beginning January 1, 2023,
- 9 Nebraska shall remain on standard time until the United States Congress
- 10 enacts a law adopting permanent daylight saving time.
- 11 (2)(a) Upon the United States Congress enacting a law adopting
- 12 permanent daylight saving time, the standard time for the State of
- 13 Nebraska shall be, in the central time zone, the Coordinated Universal
- 14 Time minus five hours and, in the mountain time zone, the Coordinated
- 15 Universal Time minus six hours.
- 16 (b) For purposes of this subsection, Coordinated Universal Time
- 17 means the time scale maintained through the General Conference of Weights
- 18 and Measures and interpreted or modified for the United States by the
- 19 United States Secretary of Commerce in coordination with the United
- 20 States Secretary of the Navy.
- 21 Sec. 3. Section 49-1302, Reissue Revised Statutes of Nebraska, is
- 22 amended to read:
- 23 49-1302 Until January 1, 2023, daylight saving Daylight time for
- 24 the State of Nebraska shall be in effect from the second first Sunday in
- 25 March April until the first last Sunday in November October of each year
- 26 at such clock time as is prescribed in the Uniform Time Act of 1966.

SPEAKER'S ANNOUNCEMENT

Pursuant to Rule 4, Section 8, LR335 was referred to the Reference Committee.

REFERENCE COMMITTEE REPORT

The Legislative Council Executive Board submits the following report:

LB/LR	Committee
LR335	Education

(Signed) Dan Hughes, Chairperson
Executive Board

GENERAL FILE

LEGISLATIVE BILL 1011. Senator Lathrop offered his amendment, [FA75](#), found on page 772, to the committee amendment.

Pending.

AMENDMENT(S) - Print in Journal

Senator Dorn filed the following amendment to [LB707](#):

[AM2405](#)

(Amendments to Standing Committee amendments, AM1859)

- 1 1. Insert the following new sections:
- 2 Sec. 59. Section 81-887.03, Reissue Revised Statutes of Nebraska, is
- 3 amended to read:
- 4 81-887.03 ~~All auctioneers of any state shall comply~~ ~~Nothing~~
- 5 ~~contained in sections 81-887.01 to 81-887.03 shall be construed to permit~~
- 6 ~~any person to conduct a sale of real estate without first complying~~ with
- 7 the requirements of the Nebraska Real Estate License Act before
- 8 conducting a sale of real estate in this state.
- 9 Sec. 65. The following sections are outright repealed: Sections
- 10 81-887.01 and 81-887.02, Reissue Revised Statutes of Nebraska.
- 11 2. On page 104, line 24, strike "and 62" and insert "59, 63, and
- 12 65"; and in line 31 strike "and 58-251" and insert "58-251, and
- 13 81-887.03".
- 14 3. Renumber the remaining sections and correct internal references
- 15 and the repealer accordingly.

Senator Hughes filed the following amendment to [LB805A](#):

[AM2396](#)

- 1 1. On page 2, line 2, strike "the General Fund" and insert "Federal
- 2 Funds"; in line 5 after the period insert "The Federal Funds appropriated
- 3 in this section are from the funds allocated to the State of Nebraska
- 4 from the federal Coronavirus State Fiscal Recovery Fund pursuant to the
- 5 federal American Rescue Plan Act of 2021, 42 U.S.C. 802, as amended.";
- 6 and in line 9 strike "General" and insert "Federal".

COMMITTEE REPORT(S)

Enrollment and Review

LEGISLATIVE BILL 1184. Placed on Select File.

LEGISLATIVE BILL 1165. Placed on Select File.

LEGISLATIVE BILL 29. Placed on Select File.

LEGISLATIVE BILL 855. Placed on Select File.

LEGISLATIVE BILL 905. Placed on Select File with amendment.

[ER145](#)

- 1 1. In the Standing Committee amendments, AM1609:
- 2 a. On page 1, line 17, strike "Post-natal" and insert "Postnatal";
- 3 b. On page 2, line 18, after "and" insert an underscored comma; and
- 4 in line 25 strike ", and" and insert "and";
- 5 c. On page 3, line 16, strike "Post-natal" and insert "Postnatal";
- 6 and
- 7 d. On page 4, line 12, after "and" insert an underscored comma; and

8 in line 19 strike "and" and insert "and".
 9 2. On page 1, strike beginning with "the" in line 1 through line 4
 10 and insert "health care; to amend sections 38-201 and 38-203, Reissue
 11 Revised Statutes of Nebraska, and sections 38-2001 and 38-2002, Revised
 12 Statutes Cumulative Supplement, 2020; to provide for perinatal mental
 13 health screenings under the Advanced Practice Registered Nurse Practice
 14 Act and the Medicine and Surgery Practice Act; to define terms; to
 15 harmonize provisions; and to repeal the original sections."

(Signed) Terrell McKinney, Chairperson

COMMITTEE REPORT(S)
 Enrollment and Review

LEGISLATIVE BILL 1073. Placed on Final Reading.

(Signed) Terrell McKinney, Chairperson

NOTICE OF COMMITTEE HEARING(S)
 Education
 Room 1525 12:15 PM

Wednesday, March 23, 2022
 LR335

(Signed) Lynne Walz, Chairperson

RESOLUTION(S)

LEGISLATIVE RESOLUTION 337. Introduced by Briese, 41.

PURPOSE: The purpose of this resolution is to propose an interim study to examine laws relating to brand registration of alcoholic beverages of all types and varieties, and the submission of certificates of labeling approval as required by the federal government.

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

1. The General Affairs Committee of the Legislature shall be designated to conduct an interim study to carry out the purposes of this resolution.
2. That the committee shall upon the conclusion of its study make a report of its findings, together with its recommendations, to the Legislative Council or Legislature.

Referred to the Executive Board.

LEGISLATIVE RESOLUTION 338. Introduced by Briese, 41.

PURPOSE: The purpose of this resolution is to propose an interim study to examine all licenses issued by the State Racing and Gaming Commission.

This study shall be conducted to fulfill the requirements of section 84-948 and the Occupational Board Reform Act.

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

1. That the General Affairs Committee of the Legislature shall be designated to conduct an interim study to carry out the purposes of this resolution.

2. That the committee shall upon the conclusion of its study make a report of its findings, together with its recommendations, to the Legislative Council or Legislature.

Referred to the Executive Board.

LEGISLATIVE RESOLUTION 339. Introduced by Briese, 41.

PURPOSE: The purpose of this resolution is to propose an interim study to examine matters relating to cemeteries in Nebraska. This study shall include examination of any and all statutes governing cemeteries of any type across the state.

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

1. That the General Affairs Committee of the Legislature shall be designated to conduct an interim study to carry out the purposes of this resolution.

2. That the committee shall upon the conclusion of its study make a report of its findings, together with its recommendations, to the Legislative Council or Legislature.

Referred to the Executive Board.

LEGISLATIVE RESOLUTION 340. Introduced by Briese, 41.

PURPOSE: The purpose of this resolution is to propose an interim study to examine any issues within the jurisdiction of the General Affairs Committee of the Legislature.

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

1. That the General Affairs Committee of the Legislature shall be designated to conduct an interim study to carry out the purposes of this resolution.

2. That the committee shall upon the conclusion of its study make a report of its findings, together with its recommendations, to the Legislative Council or Legislature.

Referred to the Executive Board.

AMENDMENT(S) - Print in Journal

Senator Briese filed the following amendment to LB939:
[AM2418](#) is available in the Bill Room.

Senator Pansing Brooks filed the following amendment to LB741:
[AM2402](#)

(Amendments to Standing Committee amendments, AM1683)

- 1 1. Insert the following new sections:
- 2 Section 1. (1) The Department of Health and Human Services shall
- 3 develop and publish informational materials for women who may become
- 4 pregnant, expectant parents, and parents of infants regarding:
- 5 (a) The incidence of cytomegalovirus;
- 6 (b) The transmission of cytomegalovirus to pregnant women and women
- 7 who may become pregnant;
- 8 (c) Birth defects caused by congenital cytomegalovirus;
- 9 (d) Methods of diagnosing congenital cytomegalovirus;
- 10 (e) Available preventative measures to avoid the infection of women
- 11 who are pregnant or who may become pregnant; and
- 12 (f) Early interventions, treatment, and services available for
- 13 children diagnosed with congenital cytomegalovirus.
- 14 (2) The department shall publish such informational materials on its
- 15 website and make the materials available to child care facilities, school
- 16 nurses, hospitals, birthing facilities as defined in section 71-4736, and
- 17 health care providers offering care to pregnant women and infants.
- 18 Sec. 2. A health care provider offering care to pregnant women may
- 19 provide the informational materials published under section 1 of this act
- 20 to each pregnant woman during the first trimester of pregnancy or when a
- 21 pregnant woman comes under the care of a provider after the first
- 22 trimester of pregnancy.
- 23 Sec. 3. (1) If a newborn infant fails a hearing screening test as
- 24 provided in section 71-4742, the birthing facility performing such
- 25 screening may provide to the parents of the newborn infant the following
- 26 information:
- 1 (a) Potential birth defects caused by congenital cytomegalovirus;
- 2 (b) Testing opportunities for cytomegalovirus, including the
- 3 opportunity to test for cytomegalovirus prior to the infant's discharge
- 4 from the hospital or birthing facility; and
- 5 (c) Early intervention services.
- 6 (2) The informational material published under section 1 of this
- 7 act, and such additional clarifying information as required by the
- 8 parents, may be provided to the parents at the newborn infant's follow-up
- 9 audiology appointment.
- 10 2. Renumber the remaining sections accordingly.

Senator DeBoer filed the following amendment to LB741:
[AM2358](#) is available in the Bill Room.

GENERAL FILE

LEGISLATIVE BILL 1011. Senator Lathrop renewed his amendment, [FA75](#), found on page 772 and considered in this day's Journal, to the committee amendment.

SPEAKER HILGERS PRESIDING

Pending.

AMENDMENT(S) - Print in Journal

Senator Bostar filed the following amendment to [LB800](#):
[AM2352](#)

(Amendments to Standing Committee amendments, AM2035)

1 1. Insert the following new sections:
 2 Sec. 338. Section 77-2501, Reissue Revised Statutes of Nebraska, is
 3 amended to read:
 4 77-2501 Sections 77-2501 to 77-2507 and section 342 of this act
 5 shall be known and may be cited as the Affordable Housing Tax Credit Act.
 6 Sec. 339. Section 77-2502, Reissue Revised Statutes of Nebraska, is
 7 amended to read:
 8 77-2502 For purposes of the Affordable Housing Tax Credit Act:
 9 (1) Allocation year means the year for which the authority awards
 10 Nebraska affordable housing tax credits pursuant to the act;
 11 (2) Authority means the Nebraska Investment Finance Authority;
 12 (3) Eligibility statement means a statement authorized and issued by
 13 the authority certifying that a given project is a qualified project that
 14 qualifies for Nebraska affordable housing tax credits;
 15 (4) Federal low-income housing tax credit means the federal tax
 16 credit provided in section 42 of the Internal Revenue Code of 1986, as
 17 amended;
 18 (5) Nebraska affordable housing tax credit means the nonrefundable
 19 tax credit authorized in section 77-2503;
 20 (6) Qualified project means a qualified low-income building or
 21 buildings, as that term is defined in section 42 of the Internal Revenue
 22 Code of 1986, as amended;
 23 (7) Qualified taxpayer means a taxpayer owning an interest, direct
 24 or indirect, in a qualified project; and
 25 (8) Taxpayer means a person, firm, corporation, or other business
 26 entity subject to the income tax imposed by section 77-2715 or
 1 77-2734.02, an insurance company subject to premium and related
 2 retaliatory tax liability imposed by section 44-150, or 77-908, or
 3 81-523, or a financial institution subject to the franchise tax imposed
 4 by sections 77-3801 to 77-3807.
 5 Sec. 340. Section 77-2503, Reissue Revised Statutes of Nebraska, is
 6 amended to read:
 7 77-2503 (1) An owner of an affordable housing project seeking a
 8 Nebraska affordable housing tax credit shall file an application with the
 9 authority on a form prescribed by the authority. A qualified taxpayer
 10 shall be allowed a nonrefundable tax credit if the authority determines
 11 that the project for which tax credits are sought is a qualified project.
 12 (2) If the requirements of subsection (1) of this section are met,
 13 the authority shall issue an eligibility statement to the owner of such
 14 qualified project stating the amount of Nebraska affordable housing tax
 15 credits allocated to the qualified project. The amount of such tax
 16 credits shall be the amount of federal low-income housing tax credits
 17 available to such project, except as otherwise provided in subsection (4)
 18 of this section. Tax credits for each building in a qualified project
 19 shall be issued for the first six years of the credit period as defined
 20 in 26 U.S.C. 42(f)(1), except that any reduction in the credit allowable
 21 in the first year of the credit period due to the calculation in 26
 22 U.S.C. 42(f)(2) shall be allowable in the seventh year of the credit
 23 period. The authority shall only allocate tax credits to qualified
 24 projects that are placed in service after January 1, 2018.
 25 (3) If the owner of the qualified project is (a) a partnership, (b)
 26 a limited liability company, or (c) a corporation having an election in
 27 effect under subchapter S of the Internal Revenue Code of 1986, as

28 amended, the Nebraska affordable housing tax credit shall be allocated
29 among some or all of the partners, members, or shareholders of the owner
30 of the qualified project in any manner agreed to by such persons, but
31 only if such persons have been admitted as partners or members, or have
1 acquired their shares, on or prior to February 15 of the year in which
2 the tax return, or amended return, claiming the tax credit is filed. A
3 qualified taxpayer may transfer, sell, or assign all or part of his or
4 her ownership interest, including his or her interest in the tax credits
5 authorized in this section. For any tax year in which such an interest is
6 transferred, sold, or assigned pursuant to this subsection, the
7 transferor shall notify the Department of Revenue of the transfer, sale,
8 or assignment and provide the tax identification number of the new owner
9 at least thirty days prior to the new owner claiming the tax credits. The
10 notification shall be in the manner prescribed by the department.
11 (4) The maximum amount of Nebraska affordable housing tax credits
12 awarded to all qualified projects in any given allocation year shall be
13 no more than one hundred percent of the total amount of federal low-
14 income housing tax credits awarded by the authority in the same
15 allocation year. Notwithstanding any other provision of the Affordable
16 Housing Tax Credit Act, the authority is prohibited from awarding to a
17 qualified project any combined amount of federal low-income housing tax
18 credits and Nebraska affordable housing tax credits that is more than
19 necessary to make the qualified project financially feasible.
20 (5) Any Nebraska affordable housing tax credits granted under this
21 section may be used to offset any income taxes due under section 77-2715
22 or 77-2734.02, any premium and related retaliatory taxes due under
23 section 44-150, ~~or 77-908,~~ or 81-523, or any franchise taxes due under
24 sections 77-3801 to 77-3807.
25 (6) The tax credit shall not be used to reduce the tax liability of
26 the qualified taxpayer to less than zero. Any tax credit claimed but not
27 used in a taxable year may be carried forward.
28 Sec. 341. Section 77-2505, Reissue Revised Statutes of Nebraska, is
29 amended to read:
30 77-2505 An insurance company claiming a Nebraska affordable housing
31 tax credit against any premium and related retaliatory taxes due under
1 section 44-150, ~~or 77-908,~~ or 81-523 shall not be required to pay any
2 additional retaliatory tax as a result of claiming the tax credit. The
3 tax credit may fully offset any retaliatory tax imposed under Nebraska
4 law. Any tax credit claimed shall be considered a payment of tax for
5 purposes of subsection (1) of section 77-2734.03.
6 Sec. 342. The changes made in sections 77-2502, 77-2503, and
7 77-2505 by this legislative bill shall apply to taxable years beginning
8 or deemed to begin on or after January 1, 2023.
9 Sec. 345. Section 81-523, Reissue Revised Statutes of Nebraska, is
10 amended to read:
11 81-523 (1) For the purpose of maintaining the office of the State
12 Fire Marshal and such other fire prevention activities as the Governor
13 may direct, every foreign and alien insurance company including
14 nonresident attorneys for subscribers to reciprocal insurance exchanges
15 shall, on or before March 1, pay a tax to the Director of Insurance of
16 three-fourths of one percent of the gross direct writing premiums and
17 assessments received by each of such companies during the preceding
18 calendar year for fire insurance business done in this state.
19 (2) For the purpose set forth in subsection (1) of this section,
20 every domestic insurance company including resident attorneys for
21 subscribers to reciprocal insurance exchanges shall, on or before March
22 1, pay a tax to the Director of Insurance of three-eighths of one percent
23 of the gross direct writing premiums and assessments received by each of
24 such companies during the preceding calendar year for fire insurance
25 business done in this state.

26 (3) The term fire insurance business, as used in subsections (1),
 27 (2), and (4) of this section, shall include, but not be limited to,
 28 premiums of policies on fire risks on automobiles, whether written under
 29 floater form or otherwise.
 30 (4) Return premiums on fire insurance business, subject to the fire
 31 insurance tax, in accordance with subsections (1) and (2) of this
 1 section, may be deducted from the gross direct writing premiums for the
 2 purpose of the tax calculations provided for by subsections (1) and (2)
 3 of this section. In the case of mutual companies and assessment
 4 associations, the dividends paid or credited to policyholders or members
 5 in this state shall be construed to be return premiums.
 6 (5) Any tax collected pursuant to subsections (1) and (2) of this
 7 section shall be remitted to the State Treasurer for credit to the
 8 General Fund.
 9 (6) An insurance company described in this section shall receive a
 10 credit on the tax imposed under this section as provided in the
 11 Affordable Housing Tax Credit Act.
 12 2. Correct the operative date and repealer sections so that the
 13 sections added by this amendment become operative three calendar months
 14 after the adjournment of this legislative session.
 15 3. Renumber the remaining sections and correct internal references
 16 accordingly.

Senator Linehan filed the following amendment to [LB939](#):
[AM2397](#) is available in the Bill Room.

Senator Friesen filed the following amendment to [LB1012](#):
[AM2349](#)
 (Amendments to Standing Committee amendments, AM2000)
 1 1. Strike section 19.
 2 2. Renumber the remaining sections and correct the repealer and
 3 internal references accordingly.

AMENDMENT(S) - Refile in Journal

Senator Friesen refiled his amendment, [AM2344](#), found on page 856 and
 withdrawn on page 858, to [LB1012](#).

COMMITTEE REPORT(S) Judiciary

LEGISLATIVE BILL 920. Placed on General File with amendment.
[AM2286](#) is available in the Bill Room.

LEGISLATIVE BILL 922. Placed on General File with amendment.
[AM2332](#) is available in the Bill Room.

LEGISLATIVE BILL 1213. Placed on General File with amendment.
[AM2336](#)

1 1. Strike the original section and insert the following new
 2 sections:
 3 Section 1. (1) For purposes of this section:
 4 (a) Account means a unique login for each educational research
 5 database user indicating that the user is a student in kindergarten
 6 through grade twelve;

7 (b) Block means limiting access based on the labeling of indexed
8 content such that materials obscene as to minors or harmful to minors can
9 be recognized and removed from search results before presentation to a
10 student in kindergarten through grade twelve;
11 (c) Educational research database means materials in electronic form
12 from a vendor or provider made available to students in kindergarten
13 through grade twelve by any school district, any school, or the Nebraska
14 Library Commission, including, but not limited to, research databases, e-
15 journals, magazine subscriptions, and e-books;
16 (d) Filter means the use of technology developed to prevent a
17 request to a website known to include content obscene as to minors or
18 harmful to minors and to examine content in a response being delivered in
19 order to prevent such obscene or harmful content from being presented to
20 a student in kindergarten through grade twelve;
21 (e) Harmful to minors has the same meaning as in subdivision (6) of
22 section 28-807;
23 (f) Nebraska Library Commission means the organization established
24 in section 51-401, or its successor organization, that provides an
25 infiltrated technology infrastructure, which includes various affiliated
26 school districts, schools, and libraries, used for the purposes of making
27 computer services available to a student in kindergarten through grade
1 twelve;
2 (g) Obscene as to minors is the same as the description of obscene
3 as to minors in section 28-808;
4 (h) School means a public, private, denominational, or parochial
5 school, regardless of whether such school is approved or accredited; and
6 (i) Vendor or provider means an entity that creates, compiles, and
7 maintains an educational research database. Vendor or provider does not
8 include a school district, a school, or the Nebraska Library Commission.
9 (2) A school district, a school, or the Nebraska Library Commission
10 may offer one or more educational research databases to students in
11 kindergarten through grade twelve only if the vendor or provider of the
12 educational research database verifies that the database complies with
13 and will continue to comply with subsection (3) of this section.
14 (3) Any educational research database offered by a school district,
15 a school, or the Nebraska Library Commission to students in kindergarten
16 through grade twelve shall:
17 (a) Have technology protection measures that filter and block access
18 to all materials obscene as to minors or harmful to minors; and
19 (b) Establish an account for each student in kindergarten through
20 grade twelve using such educational research database and require
21 verification of account information when the student accesses such
22 educational research database.
23 (4) A school district or school shall:
24 (a) Provide the account credential of each student in kindergarten
25 through grade twelve to such student's parent or guardian and allow the
26 parent or guardian access to all materials accessible to the student; and
27 (b) Prohibit any shared or group accounts, distinct from the account
28 described in subdivision (3)(b) of this section, for use of any
29 educational research database.
30 (5) Compliance with subdivision (3)(a) of this section is a material
31 element of any contract with a vendor or provider.
1 (6) A student in kindergarten through grade twelve or any parent or
2 guardian of such student may file a complaint with the superintendent of
3 the school district or the principal of the school which such student
4 attends alleging that specific material available on the educational
5 research database used by the school is obscene as to minors or harmful
6 to minors. The complaint shall provide sufficient information to identify
7 and locate the material specified in the complaint.
8 (7)(a) A complaint filed with the principal of a school shall be

9 immediately forwarded to the superintendent of the school district. If a
 10 school does not have a superintendent, the principal or other school
 11 administrator for such school shall conduct the review and make the
 12 determination required by this subsection. The superintendent, principal,
 13 or other school administrator shall review any complaint and within seven
 14 days after receipt of such complaint make a determination as to whether
 15 the specific material contained in the complaint and available on the
 16 educational research database is obscene as to minors or harmful to
 17 minors.

18 (b) If the superintendent or principal or other school administrator
 19 for a school that does not have a superintendent is unable to locate the
 20 material specified in the complaint or determines that such material is
 21 not obscene as to minors or harmful to minors, the superintendent,
 22 principal, or other school administrator shall, within seven days after
 23 receipt of such complaint, notify the individual who made the complaint
 24 of such determination. Such determination shall be ratified or rejected
 25 by a majority vote of the school board of such school, if one exists.

26 (c) If the superintendent or principal or other school administrator
 27 for a school that does not have a superintendent determines that the
 28 material specified in such complaint is obscene as to minors or harmful
 29 to minors, the superintendent, principal, or other administrator shall,
 30 within seven days after receipt of the complaint, notify the provider or
 31 vendor of the need to block or filter the specific material specified in
 1 the complaint. If the vendor or provider is unwilling or unable to block
 2 or filter such material within fourteen days after receiving such
 3 notification, the superintendent, principal, or other administrator shall
 4 notify the school board of such school which shall, by majority vote,
 5 make a determination as to whether the material contained in the
 6 complaint is obscene as to minors or harmful to minors. If the
 7 determination is that the material is obscene as to minors or harmful to
 8 minors and the school district or school is a party to the contract with
 9 the vendor or provider, the school board may, if the school district or
 10 school contracts directly with the vendor or provider, institute a
 11 declaratory judgment or other civil proceeding to determine whether the
 12 vendor or provider is in breach of contract. In addition to any other
 13 defense available to the vendor or provider, it shall be a defense to
 14 such action that the material in such complaint is not obscene as to
 15 minors or harmful to minors. If no school board exists for a school, the
 16 actions authorized under subdivision (7)(c) of this section may be
 17 undertaken by an individual or entity that is a party to the contract
 18 with the vendor or provider.

19 Sec. 2. This act becomes operative on January 1, 2023.

(Signed) Steve Lathrop, Chairperson

RESOLUTION(S)

LEGISLATIVE RESOLUTION 341. Introduced by Halloran, 33.

WHEREAS, the 2022 Nebraska School Activities Association Class C-2 Girls State Basketball Championship was held on March 12 at Pinnacle Bank Arena in Lincoln; and

WHEREAS, St. Cecilia Catholic High School in Hastings won the 2022 Class C-2 Girls State Basketball Championship; and

WHEREAS, the St. Cecilia Catholic High School girls basketball team defeated Bridgeport by a score of 40 to 38 in the championship game; and

WHEREAS, this is the third state title victory for St. Cecilia Catholic High School in four years; and

WHEREAS, the determination and effort of the St. Cecilia Catholic High School girls basketball team secured this championship; and

WHEREAS, such a team achievement is made possible through the support of parents, teachers, administrators, classmates, 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, SECOND SESSION:

1. That the Legislature congratulates St. Cecilia Catholic High School girls basketball team on winning the 2022 Class C-2 Girls State Basketball Championship.

2. That a copy of this resolution be sent to St. Cecilia Catholic High School.

Laid over.

GENERAL FILE

LEGISLATIVE BILL 1011. Senator Lathrop renewed his amendment, [FA75](#), found on page 772 and considered in this day's Journal, to the committee amendment.

The Lathrop amendment was withdrawn.

Pending.

AMENDMENT(S) - Print in Journal

Senator J. Cavanaugh filed the following amendment to [LB939](#): [AM2414](#) is available in the Bill Room.

MESSAGE(S) FROM THE GOVERNOR

March 16, 2022

Patrick J. O'Donnell
Clerk of the Legislature
State Capitol, Room 2018
Lincoln, NE 68509

Dear Mr. O'Donnell:

Engrossed Legislative Bills 767, 767A, and 1099e were received in my office on March 11, 2022.

These bills were signed and delivered to the Secretary of State on March 16, 2022.

Sincerely,
(Signed) Pete Ricketts
Governor

GENERAL FILE

LEGISLATIVE BILL 1011. Senator Lathrop offered his amendment, [FA76](#), found on page 772, to the committee amendment.

SEANTOR WAYNE PRESIDING

Pending.

AMENDMENT(S) - Print in Journal

Senator Arch filed the following amendment to [LB1012](#):
[AM2389](#)

(Amendments to Standing Committee amendments, AM2000)

1 1. On page 8, line 20, after the period insert "The University of
2 Nebraska Medical Center shall, on or before July 1, 2025, electronically
3 submit to the Clerk of the Legislature and the Appropriations Committee
4 of the Legislature a report detailing the use of funds transferred
5 pursuant to this subsection."

ANNOUNCEMENT

Senator Bostelman announced the Natural Resources Committee will hold an executive session Thursday, March 17, 2022, at 10:00 a.m., under the South Balcony.

VISITOR(S)

Visitors to the Chamber were Legislative Field Experience from across the state; fourth-grade students and their teachers from Grant Elementary, Norfolk; first- through fifth-grade students and their teachers from Hampton Lutheran, Hampton; Senator Sanders' nephew, Chaz Boeder, Aurora; fourth-grade students and their teachers from Zion Classical Academy, Hastings; and Senator Brandt's mother, Janet Brandt Murray, Plymouth.

The Doctor of the Day was Dr. Jason Bepalec of Geneva.

ADJOURNMENT

At 5:18 p.m., on a motion by Senator Bostelman, the Legislature adjourned until 9:00 a.m., Thursday, March 17, 2022.

Patrick J. O'Donnell
Clerk of the Legislature