

FIFTY-THIRD DAY - APRIL 5, 2022**LEGISLATIVE JOURNAL****ONE HUNDRED SEVENTH LEGISLATURE
SECOND SESSION****FIFTY-THIRD DAY**

Legislative Chamber, Lincoln, Nebraska
Tuesday, April 5, 2022

PRAYER

The prayer was offered by Pastor Johnny Walker, McCook West First Chapel, McCook.

PLEDGE OF ALLEGIANCE

The Pledge of Allegiance was offered by Senator McDonnell.

ROLL CALL

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

The roll was called and all members were present except Senator Pahls who was excused; and Senators Albrecht, Bostar, Day, Morfeld, Pansing Brooks, Vargas, Walz, and Wishart who were excused until they arrive.

CORRECTIONS FOR THE JOURNAL

The Journal for the fifty-second day was approved.

COMMITTEE REPORT(S)
Enrollment and Review

LEGISLATIVE BILL 29. Placed on Final Reading.
[ST61](#)

The following changes, required to be reported for publication in the Journal, have been made:

1. On page 1, line 3, "and" has been struck; and in line 4 "; and to declare an emergency" has been inserted after "sections".

LEGISLATIVE BILL 59. Placed on Final Reading

LEGISLATIVE BILL 75. Placed on Final Reading.

LEGISLATIVE BILL 91. Placed on Final Reading.

LEGISLATIVE BILL 691. Placed on Final Reading.

[ST64](#)

The following changes, required to be reported for publication in the Journal, have been made:

1. On page 3, subdivision (3) has been renumbered as subdivision (4) and subdivision (4) has been renumbered as subdivision (3).

LEGISLATIVE BILL 697. Placed on Final Reading.
LEGISLATIVE BILL 697A. Placed on Final Reading.
LEGISLATIVE BILL 698A. Placed on Final Reading.
LEGISLATIVE BILL 705. Placed on Final Reading.
LEGISLATIVE BILL 741A. Placed on Final Reading.
LEGISLATIVE BILL 742. Placed on Final Reading.
LEGISLATIVE BILL 750A. Placed on Final Reading.
LEGISLATIVE BILL 752A. Placed on Final Reading.
LEGISLATIVE BILL 779. Placed on Final Reading.
LEGISLATIVE BILL 795. Placed on Final Reading.
LEGISLATIVE BILL 804A. Placed on Final Reading.
LEGISLATIVE BILL 807. Placed on Final Reading.
LEGISLATIVE BILL 808. Placed on Final Reading.
LEGISLATIVE BILL 824. Placed on Final Reading.
LEGISLATIVE BILL 829. Placed on Final Reading.
LEGISLATIVE BILL 848A. Placed on Final Reading.

LEGISLATIVE BILL 851. Placed on Final Reading.

[ST68](#)

The following changes, required to be reported for publication in the Journal, have been made:

1. On page 1, line 3, "a term" has been struck and "terms" inserted.

LEGISLATIVE BILL 855. Placed on Final Reading.

LEGISLATIVE BILL 856. Placed on Final Reading.

[ST67](#)

The following changes, required to be reported for publication in the Journal, have been made:

1. On page 1, line 3, "to provide for partnering organizations as prescribed;" has been inserted after the second semicolon.

LEGISLATIVE BILL 905. Placed on Final Reading.
LEGISLATIVE BILL 908. Placed on Final Reading.
LEGISLATIVE BILL 971. Placed on Final Reading.
LEGISLATIVE BILL 983. Placed on Final Reading.

LEGISLATIVE BILL 1007. Placed on Final Reading.

[ST63](#)

The following changes, required to be reported for publication in the Journal, have been made:

1. On page 1, the matter beginning with "provide" in line 3 through "match" in line 4 has been struck and "require the use of federal funds for repaying qualified educational debts as prescribed" inserted.

LEGISLATIVE BILL 1014. Placed on Final Reading Second.

[ST62](#)

(Final Reading copy)

The following changes, required to be reported for publication in the Journal, have been made:

1. In the Final Reading copy:

- a. On page 3, line 12; page 7, line 20; page 8, lines 9 and 29; page 9, line 17; page 10, line 15; page 11, line 28; page 12, line 17; page 13, line 18; page 14, line 15; page 16, line 31; page 19, line 14; page 20, line 12; page 21, lines 1 and 23; page 22, line 18; page 23, line 25; page 25, line 1; page 27, line 25; page 31, line 9; page 33, lines 3 and 22; page 34, line 15; page 35, line 23; page 37, line 9; and page 38, line 6, "33" has been struck and "34" inserted; and
- b. On page 30, line 27, "5" has been struck and "4" inserted.

LEGISLATIVE BILL 1024. Placed on Final Reading.

[ST60](#)

The following changes, required to be reported for publication in the Journal, have been made:

1. In the Wayne amendment, AM2687, on page 10, line 7, "subsection" has been struck, shown as stricken, and "subdivision" inserted.
2. On page 1, the matter beginning with "municipalities" in line 1 through line 3 and all amendments thereto have been struck and "economic development; to amend section 81-1201.07, Reissue Revised Statutes of Nebraska, sections 81-1237, 81-1238, 81-1239, and 81-1240, Revised Statutes Cumulative Supplement, 2020, and section 84-612, Revised Statutes Supplement, 2021; to adopt the Economic Recovery Act; to create divisions within the Department of Economic Development; to define and redefine terms; to change provisions of the Middle Income Workforce Housing Investment Act; to provide for grants as prescribed; to state legislative intent for appropriations; to transfer funds from the Cash Reserve Fund; to harmonize provisions; to repeal the original sections; and to declare an emergency." inserted.

LEGISLATIVE BILL 1037A. Placed on Final Reading.

LEGISLATIVE BILL 1057. Placed on Final Reading.

LEGISLATIVE BILL 1082. Placed on Final Reading.

[ST65](#)

The following changes, required to be reported for publication in the Journal, have been made:

1. On page 1, line 9, "section" has been struck and "sections" inserted.
2. On page 4, line 6, "is" has been struck and "and section 37-201, Revised Statutes Supplement, 2021, are" inserted.

LEGISLATIVE BILL 1092. Placed on Final Reading.

LEGISLATIVE BILL 1124. Placed on Final Reading.

LEGISLATIVE BILL 1137. Placed on Final Reading.

LEGISLATIVE BILL 1147. Placed on Final Reading.

LEGISLATIVE BILL 1148. Placed on Final Reading.

LEGISLATIVE BILL 1165. Placed on Final Reading.

LEGISLATIVE BILL 1178. Placed on Final Reading.

LEGISLATIVE BILL 1184. Placed on Final Reading.

[ST66](#)

The following changes, required to be reported for publication in the Journal, have been made:

1. On page 1, lines 4 and 5, "assisting the Nebraska State Patrol" has been struck.

LEGISLATIVE BILL 1204. Placed on Final Reading.

LEGISLATIVE BILL 1241A. Placed on Final Reading.

LEGISLATIVE BILL 873. Placed on Select File with amendment.

[ER167](#)

- 1 On page 1, strike beginning with "sections" in line 1 through
- 2 line 6 and insert "section 77-2715.03, Reissue Revised Statutes of
- 3 Nebraska, sections 77-6701 and 77-6702, Revised Statutes Cumulative
- 4 Supplement, 2020, and sections 77-2716, 77-2734.02, and 77-6703, Revised
- 5 Statutes Supplement, 2021; to change individual and corporate income tax

6 rates; to change provisions relating to the taxation of benefits received
7 under the federal Social Security Act and the calculation of tax credits
8 under the Nebraska Property Tax Incentive Act; to authorize additional
9 tax credits under the Nebraska Property Tax Incentive Act; to define and
10 redefine terms; to harmonize provisions; and to repeal the original
11 sections."

LEGISLATIVE BILL 1068. Placed on Select File with amendment.

[ER163](#)

1 1. On page 1, strike beginning with "the" in line 1 through line 7
2 and insert "public health; to amend sections 71-829 and 71-830, Reissue
3 Revised Statutes of Nebraska; to change provisions of the Behavioral
4 Health Workforce Act relating to legislative intent and the Behavioral
5 Health Education Center; to require the University of Nebraska to conduct
6 an assessment; to harmonize provisions; to repeal the original sections;
7 and to declare an emergency."

LEGISLATIVE BILL 1068A. Placed on Select File.

LEGISLATIVE BILL 977. Placed on Select File with amendment.

[ER165](#)

1 1. On page 1, strike beginning with "appropriations" in line 1
2 through line 3 and insert "infrastructure; to amend sections 81-12,147
3 and 84-612, Revised Statutes Supplement, 2021; to provide for grants from
4 the Site and Building Development Fund; to provide for a transfer from
5 the Cash Reserve Fund; to repeal the original sections; and to declare an
6 emergency."

LEGISLATIVE BILL 977A. Placed on Select File.

LEGISLATIVE BILL 792. Placed on Select File with amendment.

[ER164](#)

1 1. On page 1, strike line 2 and insert "University of Nebraska."

LEGISLATIVE BILL 927. Placed on Select File with amendment.

[ER166](#) is available in the Bill Room.

(Signed) Terrell McKinney, Chairperson

MESSAGE(S) FROM THE GOVERNOR

April 4, 2022

Mr. President, Mr. Speaker, and
Members of the Legislature
State Capitol
Lincoln, NE 68509

Dear Mr. President and Members of the Legislature:

With this letter, I am returning LB 1011e, LB 1012e, and LB 1013e with my signature but with line-item reductions.

True to our collective character, Nebraskans have remained resilient throughout the COVID19 pandemic. In its wake, hardworking citizens and businesses have leveraged this momentum to accelerate our growth and remind the world why Nebraska is the best place to live, work, and raise a family.

As a result, Nebraska is financially strong.

In February 2022, the Nebraska Economic Forecasting Advisory Board (NEFAB) increased General Fund net tax receipts. Compared to the forecast at the end of the 2021 Legislative Session, Nebraska's tax receipts are expected to exceed forecasts for this current biennium by \$1.07 billion.

By FY 2022-23, tax receipts are anticipated to grow to nearly \$6 billion. There's no clearer sign that we are overtaxing the hardworking people of this great State. In the remaining days of this Legislative session, we have the opportunity to return money to our seniors in the face of rising inflation; our property owners, who are demanding relief year after year; and our hardworking middle-class families and small businesses. We can do this by fully exempting social security from state income taxes, substantially increasing property tax relief, and cutting our high individual and business tax rates.

The biennial budget is already enacted, and the mid-biennium period is intended for minor adjustments.

The budget items contained in these bills raise General Fund appropriations for FY 2022-23 by 5.9 percent. It's important that we strike the appropriate balance between calibrating government spending and returning excess revenue back to the people. That is how we responsibly steward taxpayer money. With that in mind, I've chosen to line-item veto certain spending items that will allow tax relief to succeed.

I have vetoed \$14.8 million of increased future Capitol HVAC project funds. This change still allows for a \$10.5 million increase related to supply chain disruptions and inflation. However, managing the scope and costs of this project will ensure timely completion and restore normal operations within our Capitol building.

My line-item vetoes of General Funds in LB 1011e total approximately \$51.8 million in FY 2022-23. The changes apply to provider rates in four programs within the Department of Health and Human Services (HHS): Behavioral Health Aid, Child Welfare Aid, Developmental Disability Aid, and Medicaid. Also included are line-item vetoes within two programs under the Supreme Court: Juvenile Justice and Probation Community Corrections.

Without alteration to these line-items, these bills usher in \$55 million in new General Fund appropriations related to a 15 percent provider rate increase within HHS and the Supreme Court. These increases are also reliant on \$39.6 million in existing funds within these agencies. These rate increases will cost \$96.2 million in General Funds annually beginning in FY 2023-24.

The ARPA budget bill already proposes significant funding for the Developmental Disability Aid Program (DD) and for the Nursing Home Facilities Program. LB 1014e provides \$95 million, or \$47.5 million to each program, over the next three years. This funding equates to an overall 11.8 percent increase in provider rates in the DD Program and nine percent within the Nursing Home Program in FY 2022-23.

These provider rates increase costs \$190 million out of General Fund appropriation and an additional \$55 million in ARPA appropriations in the next biennium alone.

The Behavioral Health Program portion of this veto includes an earmark reduction of \$6.1 million in General Fund appropriation in FY 2022-23. Also included is a reduction of \$8.9 million in General Fund appropriation and \$15.3 million federal fund appropriation related to the Medicaid Program behavioral health rates. This provides for a five percent increase in addition to the two percent rate increase financed in the biennium budget, allowing for a seven percent total increase, in contrast to the 17 percent provided in the budget.

The reduction to Child Welfare Aid reduces General Fund appropriation by \$8.8 million and \$390,230 in federal fund appropriation. These reductions still allow for a five percent increase, in addition to the planned two percent growth already enacted in the biennium budget for these programs for next year, allowing for a total seven percent increase, in contrast to the 17 percent provided for in this budget.

I have vetoed the \$26 million in General Fund appropriation and \$34.5 million federal fund appropriation in FY 2022-23 in the Medicaid program for nursing facility rates. This would provide for an additional five percent on the existing 3.5 percent increase. Between this budget package and the ARPA bill, nursing homes would be provided \$229 million in total funding from FY 2022-23 to FY 2024-25. An additional \$47.5 million is currently provided for nursing homes in the ARPA bill, which will enable an over five percent rate increase within this program. Between all financing sources, the legislature is financing a rate of 25.7 percent.

I have also vetoed \$6.9 million in General Fund appropriation in FY 2022-23 in the Developmental Disability Aid program and the corresponding federal fund appropriation in the Medicaid Program, which was intended to provide a 15 percent increase in the rate. This is in addition to the 3.6 percent rate increase financed in the biennium budget allowing for 8.6 percent rate increase compared to the 18.6 percent financed in the

budget. An additional \$47.5 million is currently provided in the ARPA bill, which will enable an over five percent rate increase within this program.

My veto within LB 1012e eliminates the transfer of \$14 million from the Governor's Emergency Cash Fund to the Cash Reserve Fund. This balance is necessary for current and past obligations related to decompression units that relieved pressure on hospitals throughout the pandemic. Adequate funding is also necessary to ensure that CARES Act administrative grants can be closed out in compliance with federal guidance.

I am also eliminating the \$15 million transfer from the Prison Overcrowding Contingency Fund to the Vocational and Life Skills Programming Fund within LB 1012e. Additionally, I am eliminating the coinciding \$4.8 million cash fund appropriation and the associated earmarks contained in LB 1011e related to community apprenticeship and restorative justice programs.

While I agree with the premise and goals of vocational and life skills programs, it is completely inappropriate to draw from funding that should be used to replace the deteriorating Nebraska State Penitentiary. This funding has been earmarked for that purpose and is critical to protecting public safety and enhancing the programming within our facilities.

I have also line-item reduced the transfer from the Cash Reserve Fund to the Trail Development and Maintenance Fund, contained in LB 1013e, from \$8.3 million to \$4.15 million in FY 2022-23. These funds are intended to complete the Missouri-Pacific trail between Omaha and Lincoln. The corresponding appropriation contained in LB 1011e is also reduced to match the transfer amount of \$4.15 million cash funds. The business case for this project showed significant economic development tied to the completion of this trail, but private funding must be a part of the solution to balance the substantial pledge of taxpayer dollars.

Additionally, I have line-item vetoed the \$20 million transfer contained in LB 1013e from the Cash Reserve Fund to the Middle Income Workforce Investment Fund in FY 2022-23 and also line-item vetoed the corresponding cash fund appropriation in LB 1011e. Currently, \$40 million of ARPA funds is intended for middle income workforce housing, which is still substantially higher than my recommended \$25 million.

Before General Fund appropriations for FY 2022-23 are increased by 5.9 percent, we must follow through on providing much needed tax relief to the people of Nebraska. I was elected to govern this state under the assurance that I would prioritize limiting government expenditures to ensure money can go back to the hardworking men and women of Nebraska. Many of you were elected to do the same. All of Nebraska stands to benefit if we deliver on this promise.

My vetoes will ensure that Nebraska is poised to provide top-notch government services while keeping tax relief a possibility. In total, these

reductions cut the General Fund appropriation growth by \$51.8 million and limit the growth of state expenditures to 4.8 percent in FY 2022-23. This allows for a two-year average expenditure growth of 3.1 percent.

I urge you to sustain these vetoes.

Sincerely,

Sincerely,
(Signed) Pete Ricketts
Governor

ATTORNEY GENERAL'S OPINION

Opinion 22-004

SUBJECT: Whether LR264CA Violates the Separate-Vote Requirement in Neb. Const. art. XVI, § 1.

REQUESTED BY: Senator Steve Erdman
Nebraska State Legislature

WRITTEN BY: Douglas J. Peterson, Attorney General
L. Jay Bartel, Assistant Attorney General

INTRODUCTION

LR264CA proposes to amend the Nebraska Constitution to provide that, after January 1, 2024, "no taxes other than retail consumption taxes and excise taxes shall be imposed upon the people of Nebraska." You ask us to address whether LR264CA violates the provision in Neb. Const. art. III, § 2, requiring that "[i]nitiative measures shall contain only one subject." Article III, § 2, reserves power to the people to adopt laws and constitutional amendments by initiative petition "independently of the Legislature." Neb. Const. art. III, § 2. As this constitutional provision applies only to exercise of the initiative power by the people, it has no application to a resolution of the Legislature proposing to amend the Constitution. Thus, the "single subject" requirement in art. III, § 2, has no application to LR264CA.

Amendments to the Nebraska Constitution proposed by the Legislature are governed by Neb. Const. art. XVI, § 1. This provision requires that, "[w]hen two or more amendments are submitted at the same election, they shall so be submitted as to enable the electors to vote on each amendment separately." Neb. Const. art XVI, § 1. The Nebraska Supreme Court has held that this "separate-vote" provision "imposes the same requirements as the single subject provision under article III, § 2." *State ex rel. Loontjer v. Gale*, 288 Neb. 973, 993, 853 N.W.2d 494, 509 (2014) ["*Loontjer*"]. Thus, the proper question presented is whether LR264CA

violates the "separate-vote" requirement in Neb. Const. art. XVI, § 1.

ANALYSIS

In *Loontjer*, the Court concluded "that the single subject rule for voter initiatives and the separate-vote provision for the Legislature's proposed amendments should be construed as imposing the same ballot requirements: A voter initiative or a legislatively proposed constitutional amendment may not contain two or more distinct subjects for voter approval in a single vote." 288 Neb. at 998-99, 853 N.W.2d at 512. "Like single subject rules [for constitutional amendments], a separate-vote provision is often said to be aimed at the practice of logrolling. . .," which "is the practice of combining dissimilar propositions into one proposed amendment so that voters must vote for or against the whole package even though they would have voted differently had the propositions been submitted separately." *Id.* at 995, 853 N.W.2d at 510. The test applied to determine if a voter-initiated proposal or a legislatively proposed constitutional amendment contains a single subject is the "natural and necessary connection test." *Id.* at 1001, 853 N.W.2d at 513-14. Under that test, "[w]here the limits of a proposed law, having natural and necessary connection with each other, and, together, are part of one general subject, the proposal is a single and not a dual proposition." *Id.* at 999, 853 N.W.2d at 513 (quoting *Munch v. Tusa*, 140 Neb. 457, 463, 300 N.W. 385, 389 (1941)). "[T]he controlling consideration in determining the singleness of an amendment is its singleness of purpose and the relationship of the details to the general subject." *Id.* (quoting *Munch*, 140 Neb. at 463, 300 N.W. at 389)). "[T]he general subject of a proposed measure is defined by its primary purpose[.]" *Id.* at 1002, 853 N.W.2d at 514.

In Op. Att'y Gen. No. 21-008 (May 4, 2021), we addressed whether a previous proposal to amend the Constitution on related topics violated the separate-vote requirement in art. XVI, § 1. That proposal (LR11CA) prohibited the State and its political subdivisions from imposing taxes on income, property, inheritances, estates, and the retail sale of goods, and required the Legislature to enact a consumption tax on purchases of services and new goods (except fuel). It sought to accomplish the goal by amending several constitutional provisions relating to revenue in Article VIII. It also created a new section providing that: (1) those sections were superseded; (2) the imposition of specific taxes were prohibited; and (3) the Legislature was required to impose a consumption tax. We found that, "[a]t the broadest level, the general subject of LR11CA [was] to prohibit the imposition of income, property, inheritance, estates, and sales taxes and require the Legislature to enact a consumption tax. . .," and that "[t]he primary purpose of the amendment [was] to replace the prohibited forms of taxation with the consumption tax." *Id.* at 5. We concluded that "[t]he superseded provisions of Article VIII, which relate to some of the forms of taxation to be prohibited by the amendment, appear[ed] for the most part to have a natural and necessary connection to the resolution's primary purpose of replacing those taxes with the consumption tax." *Id.* We expressed concern that amendments to two constitutional provisions included in the resolution were "not naturally and necessarily connected to the amendment's primary

purpose. . .," as they did "not seem dependent or contingent on the primary purpose of eliminating certain forms of taxation and replacing them with a consumption tax." *Id.* Finally, we noted a potential logrolling concern because, while the amendment proposed prohibiting several specific types of taxes and replacing them with a consumption tax, "the amendment [did] not provide voters a choice as to whether to eliminate only some of the taxes to be replaced." *Id.* Thus, we pointed out that the prohibition of these specific taxes "could be viewed as distinct subjects which should be separately presented to voters, and the inability of voters to select which taxes would be replaced by the consumption tax [could] be held to constitute impermissible logrolling which violates art. XVI, § 1." *Id.* at 6.

The ballot language for LR264CA states: "A constitutional amendment to provide that, beginning January 1, 2024, no taxes other than retail consumption and excise taxes shall be imposed upon the people of Nebraska." The general subject of LR264CA is the prohibition of all taxes other than retail consumption and excise taxes beginning January 1, 2024. The primary purpose of the amendment is to eliminate all forms of taxation other than retail consumption and excise taxes. The resolution contains a single subject as there is a natural and necessary connection between the authorization of consumption and excise taxes and elimination of all other taxes. Moreover, because "the parts have a natural and necessary connection, there is no logrolling." *State ex rel. McNally v. Evnen*, 307 Neb. 103, 124, 948 N.W.2d 463, 480 (2020). Accordingly, the resolution does not violate the separate-vote requirement in art. XVI, § 1.

We point out, however, that the proposed amendment provides "no taxes other than retail consumption taxes and excise taxes shall be imposed upon the people of Nebraska." (emphasis added). "An excise tax is a tax imposed on the manufacture, sale, or use of goods or on an occupation or activity, and is measured by the extent to which a privilege is exercised." *Banks v. Heineman*, 286 Neb. 390, 396, 837 N.W.2d 70, 76 (2013). In other words, "[a]n excise tax is imposed upon the performance of an act." *Id.* Technically, a retail consumption tax (which we assume refers to a tax on the retail purchase of goods or services) would, like the sales tax, be a form of excise tax. *Woodmen of the World Life Ins. Soc. v. Nebraska Dept. of Revenue*, 299 Neb. 43, 57, 907 N.W.2d 1, 11 (2018) (Sales tax is an excise tax that "is not imposed on the article sold, but, rather, upon the transaction called the sale."). Thus, retail consumption taxes and other excise taxes are not technically "imposed" on people, but on activities. Also, by referring solely to such taxes "imposed upon the people of Nebraska," the amendment might be read to suggest other taxes may be imposed on non-Nebraskans. We suggest striking this language or clarifying its intent. As one option, this could be done through language stating that no governmental entity in the State of Nebraska may impose taxes other than retail consumption taxes or excise taxes.

CONCLUSION

The general subject of LR264CA is the prohibition of all taxes other than retail consumption and excise taxes beginning January 1, 2024.

The primary purpose of the amendment is to eliminate all forms of taxation other than retail consumption and excise taxes. The resolution contains a single subject as there is a natural and necessary connection between the authorization of consumption and excise taxes and elimination of all other taxes. Accordingly, we conclude the resolution does not violate the separate-vote requirement in art. XVI, § 1.

Very truly yours,

(Signed) DOUGLAS J. PETERSON
Attorney General
(Signed) L. Jay Bartel
Assistant Attorney General

pc Patrick J. O'Donnell
Clerk of the Nebraska Legislature

07-1441-30

BILL ON FIRST READING

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

LEGISLATIVE BILL 1010A. Introduced by Geist, 25.

A BILL FOR AN ACT relating to appropriations; to appropriate funds to aid in carrying out the provisions of Legislative Bill 1010, One Hundred Seventh Legislature, Second Session, 2022.

RESOLUTION(S)

LEGISLATIVE RESOLUTION 428. Introduced by Kolterman, 24.

WHEREAS, there are over two hundred seventy-two public libraries in Nebraska and hundreds of libraries in Nebraska schools and institutions of higher education that collectively serve thousands of Nebraskans of all ages; and

WHEREAS, libraries offer tens of thousands of educational science, technology, engineering, and mathematics, cultural, arts, entertainment, family, and business programs a year for children, teens, parents, seniors, and entrepreneurs; and

WHEREAS, libraries support student success by fostering strong early literacy skills, homework assistance, test preparation, coding instruction, creative labs, and twenty-first-century technology literacy that promote critical thinking, problem-solving, and collaboration; and

WHEREAS, libraries support a prosperous, competitive, and healthy economy by offering workforce skills development, career planning programs, job search assistance, and resources for research, supporting

small business creation, and helping people of all ages to develop and grow their knowledge and skills; and

WHEREAS, libraries help families overcome intergenerational poverty by serving as community centers for lifelong learning, by bridging the digital divide with access to public computers, Wi-Fi, and mobile hotspots, and by providing free resources and expert assistance to Nebraskans across the state who want to learn, grow, and develop their skills and creativity; and

WHEREAS, libraries, as one of the most trusted civic institutions, are the hub of numerous partnerships and community investments in all areas of society and amplify the reach, efficiency, and effectiveness of community organizations and government service providers; and

WHEREAS, libraries serve as a key and trusted partner to hundreds of agencies and nonprofits and provide a vital service to Nebraskans in need by helping connect them with resources, health information, and financial assistance which helps Nebraskans lead long, productive, and fulfilling lives; and

WHEREAS, the Nebraska Library Association, established in 1895, has continuously worked on behalf of Nebraskans for one hundred twenty-seven years to carry out a mission of developing and improving library and information services for all residents in the state; and

WHEREAS, the first week of April 2022 has been designated National Library Week, during which federal, state, and local agencies are encouraged to acknowledge and celebrate the important contributions libraries make to communities.

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

1. That the Legislature recognizes April 3 through April 9, 2022, as Library Week in the State of Nebraska.

2. That the Legislature encourages all Nebraskans to learn about the resources, programs, and services available to them through Nebraska libraries and express gratitude to library workers for helping make Nebraska a thriving, educated, interesting, and prosperous state.

Laid over.

SELECT FILE

LEGISLATIVE BILL 873. [ER167](#), found in this day's Journal, was adopted.

Senator M. Hansen withdrew his amendment, [FA168](#), found on page 1006.

Senator M. Hansen withdrew his amendment, [FA169](#), found on page 1007.

Senator DeBoer offered her amendment, [AM2685](#), found on page 1109.

Senator Hunt moved for a call of the house. The motion prevailed with 14 ayes, 3 nays, and 32 not voting.

Senator DeBoer requested a roll call vote on her amendment.

Voting in the affirmative, 18:

Blood	Day	Hunt	Morfeld	Wayne
Bostar	DeBoer	Lathrop	Pansing Brooks	Wishart
Cavanaugh, J.	Flood	McCollister	Vargas	
Cavanaugh, M.	Hansen, M.	McKinney	Walz	

Voting in the negative, 26:

Aguilar	Briese	Gragert	Kolterman	Stinner
Albrecht	Clements	Halloran	Linehan	Williams
Arch	Dorn	Hansen, B.	Lowe	
Bostelman	Erdman	Hilkemann	Murman	
Brandt	Friesen	Hughes	Sanders	
Brewer	Geist	Jacobson	Slama	

Present and not voting, 4:

Hilgers	Lindstrom	McDonnell	Moser
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Excused and not voting, 1:

Pahls

The DeBoer amendment lost with 18 ayes, 26 nays, 4 present and not voting, and 1 excused and not voting.

The Chair declared the call raised.

Senator M. Hansen withdrew and refiled his amendment, [AM2656](#), found on page 1092.

Senator J. Cavanaugh offered the following amendment:

[AM2705](#)

(Amendments to Standing Committee amendments, AM2649)

- 1 1. On page 2, line 17, after the semicolon insert "and"; and strike
- 2 lines 18 through 21 and insert the following new subdivision:
- 3 "(e) 5.99% for taxable years beginning or deemed to begin on or
- 4 after January 1, 2026.".
- 5 2. On page 15, line 13, after the semicolon insert "and"; and strike
- 6 lines 14 through 22 and insert the following new subdivision:
- 7 "(g) For taxable years beginning or deemed to begin on or after
- 8 January 1, 2026, at a rate equal to 5.58 percent on the first one hundred
- 9 thousand dollars of taxable income and at the rate of 5.99 percent on all
- 10 taxable income in excess of one hundred thousand dollars.".

SENATOR WILLIAMS PRESIDING

Pending.

AMENDMENT(S) - Print in Journal

Senator Lowe filed the following amendment to LB792:

AM2700

(Amendments to Standing Committee amendments, AM2430)

1 1. Strike amendment 1 and insert the following new amendment:
 2 1. Strike the original section and insert the following new section:
 3 Section 1. There is hereby appropriated (1) \$3,000,000 from the
 4 General Fund for FY2022-23, (2) \$9,000,000 from the General Fund for
 5 FY2023-24, and (3) \$15,000,000 from the General Fund for FY2024-25 to the
 6 Board of Regents of the University of Nebraska, Program 781, for the
 7 academic programs and operating budget of the University of Nebraska
 8 Medical Center Rural Health Complex on the campus of the University of
 9 Nebraska at Kearney.

Senator Geist filed the following amendment to LB876:

AM2665

(Amendments to E & R amendments, ER162)

1 1. Insert the following new section:
 2 Sec. 22. Section 9-1204, Revised Statutes Supplement, 2021, is
 3 amended to read:
 4 9-1204 (1) Of the tax imposed by section 9-1203, seventy-five
 5 percent shall be remitted to the State Treasurer for credit as follows:
 6 Two and one-half percent to the Compulsive Gamblers Assistance Fund, two
 7 and one-half percent to the General Fund, and seventy percent to the
 8 Property Tax Credit Cash Fund. The remaining twenty-five percent of the
 9 tax shall be remitted to the county treasurer of the county in which the
 10 licensed racetrack enclosure is located to be distributed as provided in
 11 subsection (2) of this section.
 12 (2)(a) The county treasurer shall distribute ten percent of the
 13 amount remitted to such county treasurer pursuant to subsection (1) of
 14 this section to the county agricultural society in the county in which
 15 the licensed racetrack enclosure is located if such county agricultural
 16 society has been formed in the county under the County Agricultural
 17 Society Act, except that funds distributed to the county agricultural
 18 society under this subsection shall not exceed an amount equal to ten
 19 dollars per capita for the county based on the population established by
 20 the later of the most recent federal decennial census or the most recent
 21 American Community Survey 5-Year Estimate by the United States Bureau of
 22 the Census, with the per-capita dollar amount adjusted annually by the
 23 county treasurer using the Producer Price Index by Commodity: Final
 24 Demand: Finished Goods, published by the United States Department of
 25 Labor, Bureau of Labor Statistics, at the beginning of each county
 26 agricultural society fiscal year.
 1 (b) Following any distribution to a county agricultural society
 2 pursuant to subdivision (2)(a) of this section, the county treasurer
 3 shall distribute the remaining funds as follows: (i) (1) If the licensed
 4 racetrack enclosure is located completely within an unincorporated area
 5 of a county, the remaining amount of the twenty-five percent shall be
 6 distributed to the county in which such licensed racetrack enclosure is
 7 located; or (ii) (2) if the licensed racetrack enclosure is located at
 8 least partially within the limits of a city or village in such county,
 9 one-half of the remaining amount of the twenty-five percent shall be
 10 distributed to such county and one-half of the remaining amount of the
 11 twenty-five percent to the city or village in which such licensed
 12 racetrack enclosure is at least partially located.
 13 (3) Any funds distributed pursuant to subdivision (2)(a) of this
 14 section shall be used for the purpose of (a) capital construction on and
 15 renovation, repair, improvement, and maintenance of improvements and real

16 property comprising the county fairgrounds or (b) the purchase of
 17 equipment.
 18 (4) Any county agricultural society which receives a distribution
 19 under this section shall publish a summary of expenditures made with such
 20 distribution each fiscal year on the county agricultural society's
 21 website or in a newspaper of general circulation within such county. The
 22 summary shall be published within six months after the end of the county
 23 agricultural society's fiscal year.
 24 2. Renumber the remaining sections and correct the repealer
 25 accordingly.

BILL ON FIRST READING

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

LEGISLATIVE BILL 1218A. Introduced by Walz, 15.

A BILL FOR AN ACT relating to appropriations; to appropriate funds to aid in carrying out the provisions of Legislative Bill 1218, One Hundred Seventh Legislature, Second Session, 2022.

RESOLUTION(S)

LEGISLATIVE RESOLUTION 429. Introduced by Wayne, 13.

WHEREAS, the 4th grade girls basketball team of St. Cecilia Cathedral School in Omaha consists of members Margo, Olivia, Tinley, Emmi, Bryn, Ella, and Mya; and

WHEREAS, the team had an exceptional basketball season which culminated in winning the 2022 4th grade girls basketball regular season championship; and

WHEREAS, the team won the championship due to the considerable effort and extraordinary teamwork of its members; 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 the St. Cecilia Cathedral School 4th grade girls basketball team on having a fantastic season and winning the 2022 4th grade girls basketball regular season championship.

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

Laid over.

LEGISLATIVE RESOLUTION 430. Introduced by Wayne, 13.

WHEREAS, the 2022 Nebraska School Activities Association Class B Boys State Basketball Championship was held on March 11 at Pinnacle Bank Arena in Lincoln; and

WHEREAS, the Roncalli Catholic High School boys basketball team defeated Skutt Catholic by a score of 52 to 37 and won the 2022 Class B Boys State Basketball Championship; and

WHEREAS, this is the first state title victory for Roncalli Catholic High School since 1996; and

WHEREAS, the leadership of Coach J.J. Stoffel and the efforts of his team contributed to this victory; 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. The Legislature congratulates Roncalli Catholic High School boys basketball team on winning the 2022 Class B Boys State Basketball Championship.

2. That copies of this resolution be sent to Roncalli Catholic High School and Coach Stoffel.

Laid over.

LEGISLATIVE RESOLUTION 431. Introduced by Blood, 3; Cavanaugh, J., 9; Cavanaugh, M., 6; Day, 49; DeBoer, 10; Hansen, M., 26; Hilgers, 21; Hunt, 8; McKinney, 11; Walz, 15.

WHEREAS, Kathy Hoell became the first Executive Director of the Nebraska Statewide Independent Living Council in 2003 and retained that position until her retirement in December 2021.

WHEREAS, Kathy expanded the activities, outreach, and collaboration of the council and focused on promoting independence for people with disabilities. Kathy was a consistent figure at the Legislature and educated senators about disability rights, independent living, and accessibility.

WHEREAS, Kathy gave impetus to legislation improving employment opportunities for persons with disabilities and worked with capitol officials to address accessibility issues at the Legislature. Over her career, Kathy worked with numerous state officials and policymakers to provide a disability perspective in policy making and on a variety of state initiatives.

WHEREAS, Kathy provided numerous trainings and presentations to educate countless Nebraskans with disabilities about advocacy, empowerment, and self-determination.

WHEREAS, Kathy is recognized nationally for her advocacy and leadership. She held a prominent position in the voting rights subcommittee of the National Council on Independent Living and received the 2005 Earl Walden Award for Outstanding Rural Advocacy from the Association of Programs for Rural Independent Living.

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

1. That the Legislature thanks Kathy Hoell for her decades of service to the disability community and to Nebraska.

2. That a copy of this resolution be sent to Kathy Hoell.

Laid over.

LEGISLATIVE RESOLUTION 432. Introduced by Pansing Brooks, 28; DeBoer, 10; Morfeld, 46; Vargas, 7.

WHEREAS, the Lancaster County Adult Drug Court has served over one thousand individuals and has positively impacted the lives of countless family members and friends of each participant as well as the community at large; and

WHEREAS, individuals receive a highly structured, intensively supervised program individualized to address their specific behavioral health needs; and

WHEREAS, all charges are dismissed for individuals who graduate from the program which eases the strain on correctional services and the courts; and

WHEREAS, the Lancaster County Adult Drug Court has been named to the exclusive list of national mentor courts by the National Association of Drug Court Professionals and the United States Department of Justice; and

WHEREAS, the Lancaster County Adult Drug Court will receive an award during a meeting of the Lancaster County Board of Commissioners to celebrate the national distinction of becoming a mentor court; and

WHEREAS, national mentor courts are exemplary treatment courts selected to act as model programs to assist new or growing courts for a three-year term. Such courts follow evidence-based best practices and play a significant role in national training, technical assistance, and research efforts for the nearly four thousand treatment courts that are currently operating nationwide; and

WHEREAS, as part of mentor court network for 2022 through 2024, the Lancaster County Adult Drug Court will help develop, identify, and test national best practices and provide technical assistance to jurisdictions interested in implementing a treatment court, including hosting site visits by team members from other jurisdictions around the country.

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

1. That the Legislature congratulates the Lancaster County Adult Drug Court and all the dedicated individuals involved with the Lancaster County Adult Drug Court on receiving national recognition as a mentor court.

2. That a copy of this resolution be sent to the Lancaster County Adult Drug Court.

Laid over.

LEGISLATIVE RESOLUTION 433. Introduced by Pansing Brooks, 28; DeBoer, 10; Morfeld, 46; Vargas, 7.

WHEREAS, the Lancaster County Veterans Treatment Court honors the service of justice-involved veterans through a rehabilitative program that combines intensive judicial supervision and treatment services to address the service-connected experiences of veterans and enhances public safety by returning law-abiding and productive citizens to the community; and

WHEREAS, the Lancaster County Veterans Treatment Court provides veterans support and rehabilitation through comprehensive substance use and mental health treatment, education, employment, vocational programs, and community resource referrals for housing, childcare, and transportation; and

WHEREAS, all charges are dismissed for veterans who graduate from the program which eases the strain on correctional services and the courts; and

WHEREAS, the Lancaster County Veterans Treatment Court has been named to the exclusive list of national mentor courts by the National Association of Drug Court Professionals and the United States Department of Justice; and

WHEREAS, the Lancaster County Veterans Treatment Court has been named one of just five national veterans mentor courts by Justice for Vets, a division of the National Association of Drug Court Professionals; and

WHEREAS, the Lancaster County Veterans Treatment Court will receive an award during a meeting of the Lancaster County Board of Commissioners to celebrate the national distinction of becoming a mentor court; and

WHEREAS, national mentor courts are exemplary treatment courts selected to act as model programs to assist new or growing courts for a three-year term. Such courts follow evidence-based best practices and play a significant role in national training, technical assistance, and research efforts for the nearly four thousand treatment courts that are currently operating nationwide; and

WHEREAS, as part of the mentor court network for 2022 through 2024, the Lancaster County Veterans Treatment Court will help develop, identify, and test national best practices and provide technical assistance to jurisdictions interested in implementing a treatment court, including hosting site visits by team members from other jurisdictions around the country.

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

1. That the Legislature congratulates the Lancaster County Veterans Treatment Court and all the dedicated individuals involved with the Lancaster County Veterans Treatment Court on receiving national recognition as a mentor court.

2. That a copy of this resolution be sent to the Lancaster County Veterans Treatment Court.

Laid over.

RECESS

At 12:02 p.m., on a motion by Senator Jacobson, the Legislature recessed until 1:00 p.m.

AFTER RECESS

The Legislature reconvened at 1:00 p.m., President Foley presiding.

ROLL CALL

The roll was called and all members were present except Senator Pahls who was excused; and Senators Bostar, Bostelman, Flood, Geist, Hunt, Lindstrom, Morfeld, Pansing Brooks, Slama, Vargas, Wayne, and Wishart who were excused until they arrive.

REFERENCE COMMITTEE REPORT

2022 Resolutions calling for an Interim Study

Bill Number	One Liner	Suggested Committee
LR266	Interim study to examine Nebraska's processes relating to investigation of reports of child abuse or neglect in licensed child care facilities	Health and Human Services
LR276	Interim study to examine circumstances in which conditional use permits can be approved or revoked	Urban Affairs
LR277	Interim study to determine what is needed to develop a plan to protect managed and native Nebraskan pollinators from current harmful practices	Agriculture
LR279	Interim study to examine ways to further support the mission of the office of Public Counsel	Executive Board
LR294	Interim study to examine the public employees' retirement systems administered by the Public Employees Retirement Board	Nebraska Retirement Systems
LR295	Interim study to monitor underfunded defined benefit plans administered by the political subdivisions as required by section 13-2402	Nebraska Retirement Systems
LR305	Interim study to examine issues relating to	Executive Board

	the personnel policies of the Legislature	
LR311	Interim study to examine issues relating to workplace policies of the Legislature	Executive Board
LR327	Interim study to examine issues relating to severe maternal morbidity	Health and Human Services
LR328	Interim study to determine whether rules and regulations guiding the inspection and permitting of mobile food units are being applied consistently between jurisdictions	Agriculture
LR330	Interim study to determine what percentage should be used to forecast revenue when preparing fiscal notes and determine if state agencies or political subdivisions should use the same percentage	Appropriations
LR333	Interim study to examine modernization of Nebraska's tax system with the goal of facilitating economic growth	Revenue
LR337	Interim study to examine laws relating to brand registration of alcoholic beverages of all types and varieties	General Affairs
LR338	Interim study to examine all licenses issued by the State Racing and Gaming Commission	General Affairs
LR339	Interim study to examine matters relating to cemeteries in Nebraska	General Affairs
LR340	Interim study to examine issues within the jurisdiction of the General Affairs Committee	General Affairs
LR347	Interim study to examine the statutes governing metropolitan utilities districts	Urban Affairs
LR348	Interim study to review the occupational regulations for master plumbers	Urban Affairs
LR349	Interim study to examine issues within the jurisdiction of the Urban Affairs Committee	Urban Affairs
LR351	Interim study to evaluate the feasibility of the construction, operation, and maintenance of public river port facilities on Nebraska waterways	Transportation and Telecommunications
LR354	Interim study to examine the educational	Education

	experiences and outcomes of youth in foster care	
LR355	Interim study to examine and review Chapter 70 of the Nebraska Statutes relating to power districts and corporations	Natural Resources
LR359	Interim study to examine whether section 79-458, which authorizes certain property holders to attach their property to a different school district through a freeholder petition, should be updated or eliminated	Education
LR360	Interim study to examine eligibility, enrollment, application, renewal, and redetermination practices for the medical assistance program and the Children's Health Insurance Program under the Department of Health and Human Services	Health and Human Services
LR361	Interim study to examine insurance coverage for lung cancer screenings and make recommendations	Banking, Commerce and Insurance
LR362	Interim study to determine the water quality and quantity benefits and costs of permeable surfacing	Natural Resources
LR363	Interim study to examine the reprocessing and recycling of spent nuclear fuel	Natural Resources
LR364	Interim study to explore the establishment of an insurtech regulatory sandbox	Banking, Commerce and Insurance
LR365	Interim study to review the operations of the Department of Motor Vehicles	Transportation and Telecommunications
LR366	Interim study to examine at least three of the current certified community behavioral health clinics established through the federal Substance Abuse and Mental Health Services Administration's demonstration program	Health and Human Services
LR367	Interim study to examine home visitation for families in Nebraska	Health and Human Services
LR368	Interim study to identify deficiencies and inefficiencies in Nebraska public policy surrounding disability-related service	Health and Human Services

	provision	
LR370	Interim study to examine the coordination and administration of boundary layers in Nebraska	Executive Board
LR371	Interim study to review the requirements regarding occupational regulation as administered by the Department of Banking and Finance	Banking, Commerce and Insurance
LR372	Interim study to examine whether the Real Property Appraiser Act should be updated	Banking, Commerce and Insurance
LR373	Interim study to examine the feasibility of developing a policy and implementing a statewide process for awarding college credit in specific programs of study across all public educational institutions for military education and training	Education
LR374	Interim study to create a select interim committee of the Legislature known as the State and Local School Aid Committee	Executive Board
LR375	Interim study to examine issues within the jurisdiction of the Judiciary Committee	Judiciary
LR376	Interim study to determine whether reports of the resistance of public agencies to fulfill public record requests are representative of a broad statewide issue or represent isolated incidents	Government, Military and Veterans Affairs
LR377	Interim study to examine statutes relating to the incorporation of new municipalities	Urban Affairs
LR378	Interim study to examine the process for determining the rate of reimbursement for the child care subsidy program	Health and Human Services
LR379	Interim study to examine fentanyl distribution in Nebraska	Judiciary
LR380	Interim study to examine a potential limit on taxation of public and private pension income	Revenue
LR383	Interim study to explore best practices for the implementation of a consumption tax in Nebraska	Revenue
LR384	Interim study to investigate laws and	Judiciary

	procedures pertaining to the use of emergency protective custody	
LR386	Interim study to examine the Nebraska Juvenile Code	Judiciary
LR387	Interim study to review the statutes relating to homestead exemptions	Revenue
LR388	Interim study to examine the rating and combined rating system that the Department of Veterans' Affairs uses to determine compensation payments and access to other benefits	Government, Military and Veterans Affairs
LR389	Interim study to examine how information on all Parkinson's disease cases can best be collected and reported to the Parkinson's Disease Registry	Health and Human Services
LR390	Interim study to review the current medicaid reimbursement model and processes for Nebraska's critical access hospitals	Health and Human Services
LR392	Interim study to examine issues within the jurisdiction of the Transportation and Telecommunications Committee	Transportation and Telecommunications
LR393	Interim study to examine the committee hearing procedures of the Legislature	Executive Board
LR394	Interim study to examine potential changes to Nebraska's net metering policy	Natural Resources
LR395	Interim study to examine the judicial inefficiency and increased costs to the state arising from Nebraska's four separate statutory based mechanisms for postconviction relief	Judiciary
LR396	Interim study to examine the funding needs of the Commission on Public Advocacy and to find a long-term funding solution	Appropriations
LR397	Interim study to examine the needs, workforce, and funding streams for mental health care across Nebraska	Health and Human Services
LR398	Interim study to examine issues related to the funding of emergency communications in Nebraska	Transportation and Telecommunications

LR399	Interim study to review and identify what judicial resources are necessary to expand problem-solving courts across the state	Judiciary
LR400	Interim study to examine current farm economic conditions in Nebraska and how best to aid and support beginning farmers and livestock and dairy producers in the state	Agriculture
LR401	Interim study to review the administration of the Nebraska Broadband Bridge Act	Transportation and Telecommunications
LR402	Interim study to assess the ranking criteria and practices of the Nebraska Environmental Trust	Natural Resources
LR403	Interim study to examine the use of no-knock warrants	Judiciary
LR404	Interim study to examine the racial and ethnic disproportionality within Nebraska's child welfare system	Health and Human Services
LR405	Interim study to examine the operation of the statewide financial systems by the Accounting Administrator of the accounting division of the Dept. of Administrative Services and ensure that internal controls are properly implemented	Appropriations
LR406	Interim study to examine the implementation of the office of Chief Information Officer's information technology consolidation initiative to ensure efficient use of Nebraska taxpayer resources	Appropriations
LR407	Interim study to examine how Nebraska is utilizing Temporary Assistance for Needy Families funds	Health and Human Services
LR408	Interim study to examine ways to grow and diversify Nebraska's health care workforce	Health and Human Services
LR409	Interim study to examine the Department of Health and Human Services' capacity and resources to treat individuals who have been committed to the department for treatment to restore competency to stand trial	Health and Human Services

LR410	Interim study to examine the long-term fiscal sustainability of the Nebraska Health Care Cash Fund	Appropriations
LR411	Interim study to examine issues within the jurisdiction of the Health and Human Services Committee	Health and Human Services
LR412	Interim study to examine if statutory rights and protections relating to victims and survivors are adequate	Judiciary
LR413	Interim study to evaluate the potential transition to a statewide professional license for heating, ventilation, and air conditioning technicians	Urban Affairs
LR414	Interim study to examine programming, opportunities, and interventions for students attending an alternative school, class, or educational program in Nebraska	Education
LR415	Interim study to examine the lack of access to quality and affordable health insurance for Nebraska's early childhood workforce and potential solutions	Health and Human Services
LR416	Interim study to examine the risks and potential adverse economic consequences to the State of Nebraska and its residents from the transfer of business interests from one generation to the next	Revenue
LR417	Interim study to review the current medicaid reimbursement rates and processes for difficult to place patients in Nebraska's acute care hospitals	Health and Human Services
LR418	Interim study to examine the sales tax system in Nebraska with respect to exemptions provided to various industries	Revenue
LR419	Interim study to examine the existing federal rule process for nuclear generation license renewal applications	Natural Resources
LR420	Interim study to examine the education process and procedures for serving students with special needs	Education
LR421	Interim study to examine property rights	Judiciary

	issues	
LR422	Interim study to examine issues related to the Middle Income Workforce Housing Investment Act	Urban Affairs
LR423	Interim study to determine whether the current arrangement of court appointment of attorneys is appropriate	Judiciary
LR424	Interim study to research the topic of home equity theft	Judiciary
LR425	Interim study to examine the operational and statutory needs of law enforcement departments of the University of Nebraska	Judiciary

(Signed) Dan Hughes, Chairperson
Executive Board

SELECT FILE

LEGISLATIVE BILL 873. Senator J. Cavanaugh renewed his amendment, [AM2705](#), found in this day's Journal.

Senator J. Cavanaugh moved for a call of the house. The motion prevailed with 16 ayes, 7 nays, and 26 not voting.

Senator J. Cavanaugh requested a roll call vote, in reverse order, on his amendment.

Voting in the affirmative, 14:

Blood	Cavanaugh, M.	Hansen, M.	McCollister	Vargas
Bostar	Day	Hunt	McKinney	Walz
Cavanaugh, J.	DeBoer	Lathrop	Morfeld	

Voting in the negative, 28:

Aguilar	Briese	Gragert	Jacobson	Murman
Albrecht	Clements	Halloran	Kolterman	Sanders
Arch	Dorn	Hansen, B.	Lindstrom	Slama
Bostelman	Erdman	Hilgers	Linehan	Williams
Brandt	Flood	Hilkemann	Lowe	
Brewer	Friesen	Hughes	Moser	

Present and not voting, 2:

McDonnell Stinner

Excused and not voting, 5:

Geist Pahls Pansing Brooks Wayne Wishart

The J. Cavanaugh amendment lost with 14 ayes, 28 nays, 2 present and not voting, and 5 excused and not voting.

The Chair declared the call raised.

Senator M. Hansen reoffered his amendment, [AM2656](#), found on page 1135.

Senator M. Hansen withdrew his amendment.

Senator Wishart offered the following amendment:

[AM2701](#)

(Amendments to Standing Committee amendments, AM2649)

1 1. On page 2, strike lines 9 through 21 and insert "For taxable
 2 years beginning or deemed to begin on or after January 1, 2014, and
 3 before January 1, 2025, the top rate shall be 6.84%. For taxable years
 4 beginning or deemed to begin on or after January 1, 2025, the top rate
 5 shall be determined on an annual basis as follows:
 6 (a) On or before July 15, 2024, and on or before July 15 of each
 7 year thereafter, the Tax Commissioner shall determine (i) whether actual
 8 General Fund net receipts for the most recently completed fiscal year
 9 increased or decreased when compared to actual General Fund net receipts
 10 for the prior fiscal year and (ii) the percentage of such increase or
 11 decrease;
 12 (b) If the determination under subdivision (2)(a) of this section
 13 shows that actual General Fund net receipts increased by any amount,
 14 stayed the same, or decreased by less than three percent, the Tax
 15 Commissioner shall reduce the top rate in effect on the date of such
 16 determination in accordance with the schedule provided in subdivision (2)
 17 (c) of this section. Such reduced rate shall apply to taxable years
 18 beginning or deemed to begin on or after the immediately following
 19 January 1. If the determination under subdivision (2)(a) of this section
 20 shows that actual General Fund net receipts decreased by three percent or
 21 more, the reductions to the top rate described in this subdivision shall
 22 be suspended until a subsequent determination under subdivision (2)(a) of
 23 this section shows that actual General Fund net receipts increased, at
 24 which point such reductions shall resume as described in this
 25 subdivision. In no case shall the top rate be reduced to less than 5.84%;
 26 and
 1 (c) The reductions to the top rate described in subdivision (2)(b)
 2 of this section shall occur according to the following schedule:
 3 (i) For the first time that the reduction occurs, the top rate shall
 4 be reduced from 6.84% to 6.64%;
 5 (ii) For the second time that the reduction occurs, the top rate
 6 shall be reduced from 6.64% to 6.44%;
 7 (iii) For the third time that the reduction occurs, the top rate
 8 shall be reduced from 6.44% to 6.24%;
 9 (iv) For the fourth time that the reduction occurs, the top rate
 10 shall be reduced from 6.24% to 6.00%; and
 11 (v) For the fifth time that the reduction occurs, the top rate shall
 12 be reduced from 6.00% to 5.84%."

Senator Wishart withdrew her amendment.

Senator J. Cavanaugh offered the following amendment:

[AM2706](#)

(Amendments to Standing Committee amendments, AM2649)

- 1 1. On page 2, line 11, after the semicolon insert "and"; and strike
 2 lines 12 through 21 and insert the following new subdivision:
 3 "(b) 6.64% for taxable years beginning or deemed to begin on or
 4 after January 1, 2023.".
 5 2. On page 15, line 3, after the semicolon insert "and"; and strike
 6 lines 4 through 22 and insert the following new subdivision:
 7 "(e) For taxable years beginning or deemed to begin on or after
 8 January 1, 2024, at a rate equal to 5.58 percent on the first one hundred
 9 thousand dollars of taxable income and at the rate of 6.50 percent on all
 10 taxable income in excess of one hundred thousand dollars.".
 11 3. On page 20, strike lines 8 through 31 and insert the following
 12 new subsection:
 13 "(2) For taxable years beginning or deemed to begin during calendar
 14 year 2022 and each calendar year thereafter, the department shall set the
 15 credit percentage so that the total amount of credits for such taxable
 16 years shall be fifty million dollars.".
 17 4. On page 21, strike line 1.

Senator Friesen offered the following motion:

[MO203](#)

Invoke cloture pursuant to Rule 7, Sec. 10.

Senator Friesen moved for a call of the house. The motion prevailed with 23 ayes, 4 nays, and 22 not voting.

Senator Friesen requested a roll call vote, in reverse order, on the motion to invoke cloture.

Voting in the affirmative, 43:

Aguilar	Clements	Halloran	Lowe	Slama
Albrecht	Day	Hansen, B.	McCollister	Stinner
Arch	DeBoer	Hilgers	McDonnell	Vargas
Blood	Dorn	Hilkemann	McKinney	Walz
Bostar	Erdman	Hughes	Morfeld	Wayne
Bostelman	Flood	Jacobson	Moser	Williams
Brandt	Friesen	Kolterman	Murman	Wishart
Brewer	Geist	Lindstrom	Pansing Brooks	
Briese	Gragert	Linehan	Sanders	

Voting in the negative, 0.

Present and not voting, 4:

Cavanaugh, J. Cavanaugh, M. Hansen, M. Hunt

Excused and not voting, 2:

Lathrop Pahls

The Friesen motion to invoke cloture prevailed with 43 ayes, 0 nays, 4 present and not voting, and 2 excused and not voting.

The J. Cavanaugh amendment lost with 14 ayes, 29 nays, 4 present and not voting, and 2 excused and not voting.

Advanced to Enrollment and Review for Engrossment.

The Chair declared the call raised.

AMENDMENT(S) - Print in Journal

Senator Blood filed the following amendment to [LB876](#):
[AM2666](#)

(Amendments to E & R amendments, ER162)

1 1. On page 7, strike beginning with "which" in line 19 through the
2 fourth comma in line 20.

MOTION(S) - Override Veto on LB1073

Senator Wayne offered his motion, [MO195](#), found on page 1082, that LB1073 becomes law notwithstanding the objections of the Governor.

SENATOR HUGHES PRESIDING

Senator Wayne moved for a call of the house. The motion prevailed with 33 ayes, 6 nays, and 10 not voting.

Senator Wayne requested a roll call vote, in reverse order, on the motion to override the Governor's veto.

Whereupon the President stated: "The question shall be, 'Shall the bill pass notwithstanding the objections of the Governor?'"

Voting in the affirmative, 29:

Aguilar	Cavanaugh, M.	Hansen, M.	McCollister	Vargas
Blood	Day	Hilkemann	McDonnell	Walz
Bostar	DeBoer	Hunt	McKinney	Wayne
Brandt	Dorn	Kolterman	Morfeld	Williams
Briese	Erdman	Lathrop	Pansing Brooks	Wishart
Cavanaugh, J.	Gragert	Lindstrom	Stinner	

Voting in the negative, 16:

Albrecht	Geist	Hughes	Moser
Bostelman	Halloran	Jacobson	Murman
Clements	Hansen, B.	Linehan	Sanders
Flood	Hilgers	Lowe	Slama

Present and not voting, 3:

Arch Brewer Friesen

Excused and not voting, 1:

Pahls

Having failed to receive a constitutional three-fifths majority voting in the affirmative, the bill failed to pass notwithstanding the objections of the Governor.

MOTION(S) - Print in Journal

Senator M. Cavanaugh filed the following motion to LB1068:
[MO204](#)
Bracket until April 20, 2022.

Senator M. Cavanaugh filed the following motion to LB344:
[MO206](#)
Bracket until April 20, 2022.

Senator M. Cavanaugh filed the following motion to LB1023:
[MO207](#)
Bracket until April 20, 2022.

Senator M. Cavanaugh filed the following motion to LB1015:
[MO208](#)
Bracket until April 20, 2022.

Senator M. Cavanaugh filed the following motion to LB848:
[MO209](#)
Bracket until April 20, 2022.

Senator M. Cavanaugh filed the following motion to LB809:
[MO210](#)
Bracket until April 20, 2022.

Senator M. Cavanaugh filed the following motion to LB805:
[MO211](#)
Bracket until April 20, 2022.

Senator M. Cavanaugh filed the following motion to LB698:
[MO212](#)
Bracket until April 20, 2022.

Senator M. Cavanaugh filed the following motion to LB1261:
[MO213](#)
Bracket until April 20, 2022.

Senator M. Cavanaugh filed the following motion to [LB1010](#):
[MO214](#)
Bracket until April 20, 2022.

Senator M. Cavanaugh filed the following motion to [LB598](#):
[MO215](#)
Bracket until April 20, 2022.

Senator M. Cavanaugh filed the following motion to [LB1158](#):
[MO216](#)
Bracket until April 20, 2022.

**APPROPRIATIONS COMMITTEE REPORT(S)
ON LB 1011, LB 1012, and LB 1013**

Pursuant to Rule 6, Section 14, the Appropriations Committee has examined the Governor's line item vetoes contained in LB1011, LB1012, and LB1013.

By a unanimous vote, the Appropriations Committee recommends that LB 1011 become law notwithstanding the objections of the Governor.

By a unanimous vote, the Appropriations Committee recommends override of the veto in Section 28 of LB 1012, transfer of funds from the Prison Overcrowding Contingency Fund to the Vocational and Life Skills Programming Fund.

By a majority vote (8-1), the Appropriations Committee recommends that LB 1013 become law notwithstanding the objections of the Governor.

(Signed) John Stinner, Chairperson

MOTION(S) - Print in Journal

Senator Stinner filed the following motion to [LB1011](#):
[MO217](#)
That the bill becomes law notwithstanding the objections of the Governor.

Senator Stinner filed the following motion to [LB1012](#):
[MO218](#)
To override the Governor's line-item veto contained in the following section of the bill: Section 28, transfer of funds from the Prison Overcrowding Contingency Fund to the Vocational and Life Skills Programming Fund.

Senator Stinner filed the following motion to [LB1013](#):
[MO219](#)
That the bill becomes law notwithstanding the objections of the Governor.

RESOLUTION(S)

LEGISLATIVE RESOLUTION 434. Introduced by Cavanaugh, J., 9; Blood, 3; Cavanaugh, M., 6; Day, 49; DeBoer, 10; Hunt, 8; Lathrop, 12; Linehan, 39; McDonnell, 5; McKinney, 11; Vargas, 7; Wayne, 13.

WHEREAS, the 2022 Creighton University Bluejays women's basketball team reached the Elite Eight in the National Collegiate Athletic Association Division I Women's Basketball Tournament for the first time in program history and became only the fourth double-digit seed to advance to the Elite Eight in the history of the tournament; and

WHEREAS, the tenth seed Bluejays defeated the seventh seed Colorado, the second seed Iowa, and the third seed Iowa State before falling to the first seed South Carolina in the Greensboro Regional final; and

WHEREAS, Creighton sophomore Lauren Jensen, who hit a game winning three-point shot against Iowa, was named to the All-Tournament Team for the Greensboro Regional; and

WHEREAS, Creighton sophomore Emma Ronsiek earned first-team All-Big East honors and Creighton sophomore Morgan Maly received the Big East Sixth-Woman Award; and

WHEREAS, Creighton seniors Tatum Rembao, Chloe Dworak, and Payton Brotzki completed their successful basketball careers at Creighton; and

WHEREAS, Head Coach Jim Flanery completed his twentieth season as head coach of the Bluejays and led the team to a 23-10 record and a third-place finish in the Big East Conference.

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

1. That the Legislature congratulates the Creighton University Bluejays women's basketball team on their historic season and reaching the Elite Eight.
2. That copies of this resolution be sent to Head Coach Jim Flanery and the Creighton University Bluejays women's basketball team.

Laid over.

GENERAL FILE

LEGISLATIVE RESOLUTION 264CA. Read. Considered.

SENATOR ARCH PRESIDING

Senator M. Hansen withdrew his amendment, [FA181](#), found on page 1007.

SENATOR HUGHES PRESIDING**SENATOR WILLIAMS PRESIDING**

Senator Erdman moved for a call of the house. The motion prevailed with 26 ayes, 3 nays, and 20 not voting.

Senator Erdman requested a roll call vote on the advancement of the resolution.

Voting in the affirmative, 19:

Albrecht	Cavanaugh, M.	Halloran	Hunt	Moser
Bostelman	Clements	Hansen, B.	Lathrop	Murman
Brewer	Geist	Hilgers	Lowe	Wayne
Briese	Gragert	Hilkemann	McDonnell	

Voting in the negative, 14:

Aguilar	DeBoer	Friesen	McCollister	Vargas
Blood	Dorn	Kolterman	Pansing Brooks	Williams
Bostar	Flood	Linehan	Slama	

Present and not voting, 13:

Arch	Erdman	Jacobson	Sanders	Wishart
Brandt	Hansen, M.	McKinney	Stinner	
Cavanaugh, J.	Hughes	Morfeld	Walz	

Excused and not voting, 3:

Day	Lindstrom	Pahls
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Failed to advance to Enrollment and Review Initial with 19 ayes, 14 nays, 13 present and not voting, and 3 excused and not voting.

The Chair declared the call raised.

EXPLANATION(S) OF VOTE(S)

Had I been present, I would have voted "aye" on final passage of LBs 1012e, 1011e, and 1013e.

(Signed) Suzanne Geist

BILLS ON FIRST READING

The following bills were read for the first time by title:

LEGISLATIVE BILL 922A. Introduced by Lathrop, 12.

A BILL FOR AN ACT relating to appropriations; to appropriate funds to

aid in carrying out the provisions of Legislative Bill 922, One Hundred Seventh Legislature, Second Session, 2022.

LEGISLATIVE BILL 920A. Introduced by Lathrop, 12.

A BILL FOR AN ACT relating to appropriations; to appropriate funds to aid in carrying out the provisions of Legislative Bill 920, One Hundred Seventh Legislature, Second Session, 2022.

LEGISLATIVE BILL 1130A. Introduced by Morfeld, 46.

A BILL FOR AN ACT relating to appropriations; to appropriate funds to aid in carrying out the provisions of Legislative Bill 1130, One Hundred Seventh Legislature, Second Session, 2022.

LEGISLATIVE BILL 921A. Introduced by Lathrop, 12.

A BILL FOR AN ACT relating to appropriations; to appropriate funds to aid in carrying out the provisions of Legislative Bill 921, One Hundred Seventh Legislature, Second Session, 2022.

LEGISLATIVE BILL 1144A. Introduced by Friesen, 34.

A BILL FOR AN ACT relating to appropriations; to appropriate funds to aid in carrying out the provisions of Legislative Bill 1144, One Hundred Seventh Legislature, Second Session, 2022; and to declare an emergency.

AMENDMENT(S) - Print in Journal

Senator Stinner filed the following amendment to LB1068:

[AM2695](#)

(Amendments to AM2564)

1 1. On page 3, line 28, strike "public".

Senator Stinner filed the following amendment to LB1068A:

[AM2708](#)

1 1. Insert the following new section:

2 Sec. 2. There is hereby appropriated (1) \$-0- from Federal Funds
 3 for FY2021-22 and (2) \$1,000,000 from Federal Funds for FY2022-23 to the
 4 Board of Regents of the University of Nebraska, for Program 781, to aid
 5 in carrying out the provisions of Legislative Bill 1068, One Hundred
 6 Seventh Legislature, Second Session, 2022. The Federal Funds appropriated
 7 in this section are from the funds allocated to the State of Nebraska
 8 from the federal Coronavirus State Fiscal Recovery Fund pursuant to the
 9 federal American Rescue Plan Act of 2021, 42 U.S.C. 802, as amended.
 10 2. Renumber the remaining section accordingly.

Senator Wayne filed the following amendment to LB917:

[AM2587](#)

(Amendments to Final Reading copy)

1 1. On page 2, line 12, strike "twenty-five" and insert "ten".

COMMITTEE REPORT(S)
Enrollment and Review

LEGISLATIVE BILL 873. Placed on Final Reading.

(Signed) Terrell McKinney, Chairperson

GENERAL FILE

LEGISLATIVE BILL 920. Considered.

Committee [AM2286](#), found on page 880 and considered on page 1100, was renewed.

Senator Geist renewed her amendment, [AM2337](#), found on page 871 and considered on page 1100, to the committee amendment.

SENATOR ARCH PRESIDING

SENATOR HUGHES PRESIDING

Senator Slama offered the following motion:

[MO220](#)

Bracket until April 20, 2022.

SENATOR WILLIAMS PRESIDING

Pending.

MOTION(S) - Print in Journal

Senator M. Cavanaugh filed the following motion to LB902:

[MO205](#)

Bracket until April 20, 2022.

AMENDMENT(S) - Print in Journal

Senator M. Cavanaugh filed the following amendment to LB1023:

[AM2691](#)

(Amendments to Final Reading copy)

1 1. On page 7, line 1, after "be" insert "(1) acquired by the state
2 or a political subdivision of the state through the exercise of the power
3 of eminent domain or (2)".

VISITOR(S)

Visitors to the Chamber were Tamika Eastman from Sioux County High School, Harrison; fourth-grade students and their teachers from Lincoln Christian, Lincoln; fourth- and fifth-grade students and their teachers from

St. Cecilia Cathedral Elementary, Omaha; fourth-grade students and their teachers from St. John's Elementary, Lincoln; fourth-grade students from St. John Lutheran, Battle Creek; students from Aurora Middle School, Aurora; and fourth-grade students from St. Paul's Lutheran, Beatrice.

ADJOURNMENT

At 9:59 p.m., on a motion by Senator Linehan, the Legislature adjourned until 9:00 a.m., Wednesday, April 6, 2022.

Patrick J. O'Donnell
Clerk of the Legislature