

AMENDMENTS TO LB3

Introduced by Appropriations.

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

3           Section 1. The State Treasurer shall transfer \$6,500,000 from the  
4 Health and Human Services Cash Fund to the General Fund on or before June  
5 30, 2025, on such dates and in such amounts as directed by the budget  
6 administrator of the budget division of the Department of Administrative  
7 Services.

8           Sec. 2. Section 8-604, Reissue Revised Statutes of Nebraska, is  
9 amended to read:

10           8-604 (1) The Financial Institution Assessment Cash Fund is hereby  
11 created. The fund shall be used solely for the purposes of administering  
12 and enforcing the laws specified in section 8-601.

13           (2) Any money in the fund available for investment shall be invested  
14 by the state investment officer pursuant to the Nebraska Capital  
15 Expansion Act and the Nebraska State Funds Investment Act. Beginning  
16 October 1, 2024, any investment earnings from investment of money in the  
17 fund shall be credited to the General Fund.

18           Sec. 3. Section 8-1120, Reissue Revised Statutes of Nebraska, as  
19 amended by Laws 2024, LB1074, section 48, is amended to read:

20           8-1120 (1) Except as otherwise provided in this section, the  
21 Securities Act of Nebraska shall be administered by the Director of  
22 Banking and Finance who may employ such deputies, examiners, assistants,  
23 or counsel as may be reasonably necessary for the purpose thereof. The  
24 employment of any person for the administration of the act is subject to  
25 section 49-1499.07. The director may delegate to a deputy director or  
26 counsel any powers, authority, and duties imposed upon or granted to the  
27 director under the act, such as may be lawfully delegated under the

1 common law or the statutes of this state. The director may also employ  
2 special counsel with respect to any investigation conducted by him or her  
3 under the act or with respect to any litigation to which the director is  
4 a party under the act.

5 (2) A security issued by and representing an interest in or a debt  
6 of, or guaranteed by, any insurance company shall be registered, pursuant  
7 to the provisions of sections 8-1104 to 8-1109, with the Director of  
8 Insurance who shall as to such registrations administer and enforce the  
9 act, and as pertains to the administration and enforcement of such  
10 registration of such securities all references in the act to director  
11 shall mean the Director of Insurance.

12 (3)(a) It shall be unlawful for the director or any of his or her  
13 employees to use for personal benefit any information which is filed with  
14 or obtained by the director and which is not made public. Neither the  
15 director nor any of his or her employees shall disclose any confidential  
16 information except among themselves, when necessary or appropriate in a  
17 proceeding, examination, or investigation under the act, or as authorized  
18 in subdivision (3)(b) of this subsection. No provision of the act shall  
19 either create or derogate from any privilege which exists at common law  
20 or otherwise when documentary or other evidence is sought under a  
21 subpoena directed to the director or any of his or her employees.

22 (b)(i) In administering the act, the director may also:

23 (A) Enter into agreements or relationships with other government  
24 officials, including, but not limited to, the securities administrator of  
25 a foreign state and the Securities and Exchange Commission, or self-  
26 regulatory organizations, to share resources, standardized or uniform  
27 methods or procedures, and documents, records, and information; or

28 (B) Accept and rely on examination or investigation reports made by  
29 other government officials, including, but not limited to, the securities  
30 administrator of a foreign state and the Securities and Exchange  
31 Commission, or self-regulatory organizations.

1 (ii) For purposes of this subdivision, foreign state means any state  
2 of the United States, other than the State of Nebraska, any territory of  
3 the United States, including Puerto Rico, Guam, American Samoa, the Trust  
4 Territory of the Pacific Islands, or the Virgin Islands, and the District  
5 of Columbia.

6 (4) The director may adopt and promulgate rules and regulations and  
7 prescribe forms to carry out the act. No rule and regulation may be  
8 adopted and promulgated or form may be prescribed unless the director  
9 finds that the action is necessary or appropriate in the public interest  
10 or for the protection of investors and consistent with the purposes  
11 fairly intended by the policy and provisions of the act. In adopting and  
12 promulgating rules and regulations and prescribing forms the director may  
13 cooperate with the securities administrators of the other states and the  
14 Securities and Exchange Commission with a view to effectuating the policy  
15 of the Securities Act of Nebraska to achieve maximum uniformity in the  
16 form and content of registration statements, applications, and reports  
17 wherever practicable. All rules and regulations and forms of the director  
18 shall be published and made available to any person upon request.

19 (5) No provision of the act imposing any liability shall apply to  
20 any act done or omitted in good faith in conformity with any rule and  
21 regulation, form, or order of the director, notwithstanding that the rule  
22 and regulation or form may later be amended or rescinded or be determined  
23 by judicial or other authority to be invalid for any reason.

24 (6) Every hearing in an administrative proceeding shall be public  
25 unless the director in his or her discretion grants a request joined in  
26 by all the respondents that the hearing be conducted privately.

27 (7)(a) ~~(7)~~ The Securities Act Cash Fund is created. All filing fees,  
28 registration fees, and all other fees and all money collected by or paid  
29 to the director under any of the provisions of the act shall be remitted  
30 to the State Treasurer for credit to the fund, except that registration  
31 fees collected by or paid to the Director of Insurance pursuant to the

1 provisions of the act shall be credited to the Department of Insurance  
2 Cash Fund. The Securities Act Cash Fund shall be used for the purpose of  
3 administering and enforcing the provisions of the act, except that  
4 transfers may be made to the General Fund at the direction of the  
5 Legislature. Any money in the Securities Act Cash Fund available for  
6 investment shall be invested by the state investment officer pursuant to  
7 the Nebraska Capital Expansion Act and the Nebraska State Funds  
8 Investment Act.

9 (b) The State Treasurer shall transfer thirty-four million dollars  
10 from the Securities Act Cash Fund to the General Fund on or before June  
11 30, 2026, on such dates and in such amounts as directed by the budget  
12 administrator of the budget division of the Department of Administrative  
13 Services. The State Treasurer shall transfer twenty-eight million dollars  
14 from the Securities Act Cash Fund to the General Fund on or before June  
15 30, 2027, on such dates and in such amounts as directed by the budget  
16 administrator of the budget division of the Department of Administrative  
17 Services. The State Treasurer shall transfer twenty-eight million dollars  
18 from the Securities Act Cash Fund to the General Fund on or before June  
19 30, 2028, on such dates and in such amounts as directed by the budget  
20 administrator of the budget division of the Department of Administrative  
21 Services. The State Treasurer shall transfer twenty-eight million dollars  
22 from the Securities Act Cash Fund to the General Fund on or before June  
23 30, 2029, on such dates and in such amounts as directed by the budget  
24 administrator of the budget division of the Department of Administrative  
25 Services.

26 (8) A document is filed when it is received by the director. The  
27 director shall keep a register of all applications for registration and  
28 registration statements which are or have ever been effective under the  
29 Securities Act of Nebraska and all denial, suspension, or revocation  
30 orders which have ever been entered under the act. The register shall be  
31 open for public inspection. The information contained in or filed with

1 any registration statement, application, or report may be made available  
2 to the public under such conditions as the director may prescribe.

3 (9) The director may, by rule and regulation or order, authorize or  
4 require the filing of any document required to be filed under the act by  
5 electronic or other means, processes, or systems.

6 (10) Upon request and at such reasonable charges as he or she shall  
7 prescribe, the director shall furnish to any person photostatic or other  
8 copies, certified under his or her seal of office if requested, of any  
9 entry in the register or any document which is a matter of public record.  
10 In any proceeding or prosecution under the act, any copy so certified  
11 shall be prima facie evidence of the contents of the entry or document  
12 certified.

13 (11) The director in his or her discretion may honor requests from  
14 interested persons for interpretative opinions.

15 Sec. 4. Section 9-1107, Reissue Revised Statutes of Nebraska, is  
16 amended to read:

17 9-1107 The Racing and Gaming Commission's Racetrack Gaming Fund is  
18 created. The fund shall consist of all license, application, and other  
19 fees collected under the Nebraska Racetrack Gaming Act. The fund shall be  
20 used for administration of the Nebraska Racetrack Gaming Act. Any money  
21 in the Racing and Gaming Commission's Racetrack Gaming Fund available for  
22 investment shall be invested by the state investment officer pursuant to  
23 the Nebraska Capital Expansion Act and the Nebraska State Funds  
24 Investment Act. Beginning October 1, 2024, any investment earnings from  
25 investment of money in the fund shall be credited to the General Fund.

26 Sec. 5. Section 13-2704, Reissue Revised Statutes of Nebraska, is  
27 amended to read:

28 13-2704 (1) The Civic and Community Center Financing Fund is  
29 created. The fund shall be administered by the department. Any money in  
30 the fund available for investment shall be invested by the state  
31 investment officer pursuant to the Nebraska Capital Expansion Act and the

1 Nebraska State Funds Investment Act. Beginning October 1, 2024, any  
2 investment earnings from investment of money in the fund shall be  
3 credited to the General Fund. Transfers may be made from the Civic and  
4 Community Center Financing Fund fund to the General Fund, the Department  
5 of Revenue Enforcement Fund, and the State Colleges Sport Facilities Cash  
6 Fund at the direction of the Legislature.

7 (2)(a) The department shall use the Civic and Community Center  
8 Financing Fund for the following purposes:

9 (i) For grants of assistance as described in section 13-2704.01;

10 (ii) For grants of assistance as described in section 13-2704.02;  
11 and

12 (iii) For reasonable and necessary costs of the department directly  
13 related to the administration of the fund.

14 (b) Grants of assistance shall not be used for programming,  
15 marketing, advertising, or facility-staffing activities.

16 (3) The State Treasurer shall transfer two hundred fifty thousand  
17 dollars from the Civic and Community Center Financing Fund to the State  
18 Colleges Sport Facilities Cash Fund on October 1 of 2012, 2013, and 2014.  
19 Commencing October 1, 2015, and every year thereafter, the State  
20 Treasurer shall transfer three hundred thousand dollars from the Civic  
21 and Community Center Financing Fund to the State Colleges Sport  
22 Facilities Cash Fund.

23 Sec. 6. Section 37-327.02, Revised Statutes Cumulative Supplement,  
24 2022, as amended by Laws 2024, LB1108, section 1, is amended to read:

25 37-327.02 (1) The Game and Parks Commission Capital Maintenance Fund  
26 is created. The fund shall consist of money credited to the fund pursuant  
27 to section 77-27,132, transfers authorized by the Legislature, and any  
28 gifts, grants, bequests, or donations to the fund. The fund shall be  
29 administered by the commission and shall be used to build, repair,  
30 renovate, rehabilitate, restore, modify, or improve any infrastructure  
31 within the statutory authority and administration of the commission. Any

1 money in the fund available for investment shall be invested by the state  
2 investment officer pursuant to the Nebraska Capital Expansion Act and the  
3 Nebraska State Funds Investment Act. Beginning October 1, 2024, any  
4 investment earnings from investment of money in the fund shall be  
5 credited to the General Fund.

6 (2) On or before December 1, 2021, and on or before December 1 of  
7 each year thereafter through 2027, the commission shall electronically  
8 submit a report to the Clerk of the Legislature and the Revenue Committee  
9 of the Legislature. The report shall include (a) a list of each project  
10 that received funding from the Game and Parks Commission Capital  
11 Maintenance Fund under subsection (1) of this section during the most  
12 recently completed fiscal year and (b) a list of projects that will  
13 receive such funding during the current fiscal year.

14 (3) Transfers may be made from the Game and Parks Commission Capital  
15 Maintenance Fund to the Nebraska Emergency Medical System Operations Fund  
16 at the direction of the Legislature. The State Treasurer shall transfer  
17 one million two hundred seventy thousand dollars from the Game and Parks  
18 Commission Capital Maintenance Fund to the Nebraska Emergency Medical  
19 System Operations Fund in June of each fiscal year beginning in June  
20 2025, from the proceeds of the sales and use taxes imposed pursuant to  
21 section 77-2703 on the sale or lease of all-terrain vehicles and utility-  
22 type vehicles as provided in section 77-27,132, on such date as directed  
23 by the budget administrator of the budget division of the Department of  
24 Administrative Services.

25 Sec. 7. Section 37-327.03, Revised Statutes Cumulative Supplement,  
26 2022, is amended to read:

27 37-327.03 The Game and Parks State Park Improvement and Maintenance  
28 Fund is created. The fund shall consist of transfers made by the  
29 Legislature, money credited to the fund pursuant to section 60-3,254, and  
30 any gifts, grants, bequests, or donations to the fund. The money credited  
31 to the fund pursuant to section 60-3,254 shall be used only for the

1 improvement and maintenance of state recreational trails as defined in  
2 section 37-338. Any other money in the fund shall be used to build,  
3 repair, renovate, rehabilitate, restore, modify, or improve any  
4 infrastructure in the state park system. Any money in the fund available  
5 for investment shall be invested by the state investment officer pursuant  
6 to the Nebraska Capital Expansion Act and the Nebraska State Funds  
7 Investment Act. Beginning October 1, 2024, any investment earnings from  
8 investment of money in the fund shall be credited to the General Fund.

9 Sec. 8. Section 37-345, Reissue Revised Statutes of Nebraska, is  
10 amended to read:

11 37-345 (1) The commission may establish and collect reasonable fees  
12 for the use of state park-operated facilities of a personal-service  
13 nature, such as cabins, camps, swimming facilities, boats, and other  
14 equipment or services of a similar nature. The commission, in its sole  
15 discretion, may grant concessions in state park areas for the provisions  
16 of certain appropriate services to the public, may grant permits for  
17 certain land or other resource utilization commensurate with the purposes  
18 of sections 37-337 to 37-348, and may prescribe and collect appropriate  
19 fees or rentals therefor.

20 (2) The proceeds of all such fees, rentals, or other revenue from  
21 operated facilities, concessions, or permits shall be credited to the  
22 State Park Cash Revolving Fund, which fund is hereby created in the state  
23 treasury, and shall be used by the commission solely for the improvement,  
24 maintenance, and operation of the state parks. Any money in the fund  
25 available for investment shall be invested by the state investment  
26 officer pursuant to the Nebraska Capital Expansion Act and the Nebraska  
27 State Funds Investment Act. Beginning October 1, 2024, any investment  
28 earnings from investment of money in the fund shall be credited to the  
29 General Fund.

30 Sec. 9. Section 37-1017, Revised Statutes Cumulative Supplement,  
31 2022, is amended to read:



1           37-1017 The Trail Development and Maintenance Fund is hereby  
2 created. The fund shall consist of transfers at the direction of the  
3 Legislature and any gifts, bequests, or other contributions to such fund  
4 from public or private entities. The Game and Parks Commission shall  
5 administer the fund to provide grants to natural resources districts to  
6 assist in completing the Missouri-Pacific trail between the cities of  
7 Lincoln and Omaha. Any money in the fund available for investment shall  
8 be invested by the state investment officer pursuant to the Nebraska  
9 Capital Expansion Act and the Nebraska State Funds Investment Act.  
10 Beginning October 1, 2024, any investment earnings from investment of  
11 money in the fund shall be credited to the General Fund.

12           Sec. 10. Section 37-1804, Revised Statutes Supplement, 2023, as  
13 amended by Laws 2024, LB1413, section 34, is amended to read:

14           37-1804 (1) The Water Recreation Enhancement Fund is created. The  
15 fund shall be administered by the Game and Parks Commission. The State  
16 Treasurer shall credit to the fund any money transferred to the fund by  
17 the Legislature and such donations, gifts, bequests, or other money  
18 received from any federal or state agency or public or private source.  
19 Except as otherwise provided in subsection ~~subsections~~ (2) and ~~(3)~~ of  
20 this section, the fund shall be used for water and recreational projects  
21 pursuant to the Water Recreation Enhancement Act. Transfers may be made  
22 from the fund to the General Fund at the direction of the Legislature.  
23 Any money in the Water Recreation Enhancement Fund available for  
24 investment shall be invested by the state investment officer pursuant to  
25 the Nebraska Capital Expansion Act and the Nebraska State Funds  
26 Investment Act. Prior to October 1, 2024, any Any investment earnings  
27 from investment of money in the fund shall be credited to the fund.  
28 Beginning October 1, 2024, any investment earnings from investment of  
29 money in the fund shall be credited to the General Fund.

30           (2) For any amount credited to the Water Recreation Enhancement Fund  
31 ~~fund~~ from a source other than a transfer authorized by the Legislature,

1 the State Treasurer shall transfer an equal amount from the Water  
2 Recreation Enhancement Fund to the Jobs and Economic Development  
3 Initiative Fund at the end of the fiscal year in which such funds were  
4 credited, on such dates as directed by the budget administrator of the  
5 budget division of the Department of Administrative Services to be used  
6 pursuant to section 61-405.

7 ~~(3) Transfers may be made from the investment earnings in the Water  
8 Recreation Enhancement Fund to the Panhandle Improvement Project Cash  
9 Fund at the direction of the Legislature. The State Treasurer shall  
10 transfer one million dollars on July 1, 2023, or as soon thereafter as  
11 administratively possible, from the Water Recreation Enhancement Fund to  
12 the Panhandle Improvement Project Cash Fund.~~

13 Sec. 11. Section 38-157, Revised Statutes Cumulative Supplement,  
14 2022, is amended to read:

15 38-157 (1) The Professional and Occupational Credentialing Cash Fund  
16 is created. Except as provided in section 71-17,113, the fund shall  
17 consist of all fees, gifts, grants, and other money, excluding fines and  
18 civil penalties, received or collected by the department under sections  
19 38-151 to 38-156 and the Nebraska Regulation of Health Professions Act.

20 (2) The department shall use the fund for the administration and  
21 enforcement of such laws regulating the individuals and businesses listed  
22 in section 38-121. Transfers may be made from the fund to the General  
23 Fund at the direction of the Legislature. The State Treasurer shall  
24 transfer any money in the Professional and Occupational Credentialing  
25 Cash Fund for licensing activities under the Water Well Standards and  
26 Contractors' Practice Act on July 1, 2021, to the Water Well Standards  
27 and Contractors' Licensing Fund.

28 (3) Any money in the Professional and Occupational Credentialing  
29 Cash Fund available for investment shall be invested by the state  
30 investment officer pursuant to the Nebraska Capital Expansion Act and the  
31 Nebraska State Funds Investment Act. Beginning October 1, 2024, any

1 investment earnings from investment of money in the fund shall be  
2 credited to the General Fund.

3 Sec. 12. Section 39-1390, Revised Statutes Cumulative Supplement,  
4 2022, is amended to read:

5 39-1390 The State Recreation Road Fund is created. The money in the  
6 fund shall be transferred by the State Treasurer, on the first day of  
7 each month, to the department and shall be expended by the Director-State  
8 Engineer with the approval of the Governor for construction and  
9 maintenance of dustless-surface roads to be designated as state  
10 recreation roads as provided in this section, except that (1) transfers  
11 may be made from the fund to the State Park Cash Revolving Fund at the  
12 direction of the Legislature through July 31, 2016, and (2) if the  
13 balance in the State Recreation Road Fund exceeds fourteen million  
14 dollars on the first day of each month, the State Treasurer shall  
15 transfer the amount greater than fourteen million dollars to the Game and  
16 Parks State Park Improvement and Maintenance Fund. Except as to roads  
17 under contract as of March 15, 1972, those roads, excluding state  
18 highways, giving direct and immediate access to or located within state  
19 parks, state recreation areas, or other recreational or historical areas,  
20 shall be eligible for designation as state recreation roads. Such  
21 eligibility shall be determined by the Game and Parks Commission and  
22 certified to the Director-State Engineer, who shall, after receiving such  
23 certification, be authorized to commence construction on such recreation  
24 roads as funds are available. In addition, those roads, excluding state  
25 highways, giving direct and immediate access to a state veteran cemetery  
26 are state recreation roads. After construction of such roads they shall  
27 be shown on the map provided by section 39-1311. Preference in  
28 construction shall be based on existing or potential traffic use by other  
29 than local residents. Unless the State Highway Commission otherwise  
30 recommends, such roads upon completion of construction shall be  
31 incorporated into the state highway system. If such a road is not

1 incorporated into the state highway system, the department and the county  
2 within which such road is located shall enter into a maintenance  
3 agreement establishing the responsibility for maintenance of the road,  
4 the maintenance standards to be met, and the responsibility for  
5 maintenance costs. Any money in the State Recreation Road Fund available  
6 for investment shall be invested by the state investment officer pursuant  
7 to the Nebraska Capital Expansion Act and the Nebraska State Funds  
8 Investment Act. Beginning October 1, 2024, any investment earnings from  
9 investment of money in the fund shall be credited to the General Fund.

10 Sec. 13. Section 44-116, Reissue Revised Statutes of Nebraska, is  
11 amended to read:

12 44-116 (1) All money collected by the Department of Insurance for  
13 examination of the affairs of domestic, foreign, or alien insurance  
14 companies and insurers as defined in and pursuant to the Insurers  
15 Examination Act or any other provision of Chapter 44 or for valuing the  
16 reserve liabilities of life insurance companies shall be remitted by the  
17 department to the State Treasurer for credit to the Department of  
18 Insurance Cash Fund, which fund is hereby created. Money in the  
19 Department of Insurance Cash Fund may be used for transfers to the  
20 General Fund at the direction of the Legislature. Any money in the  
21 Department of Insurance Cash Fund available for investment shall be  
22 invested by the state investment officer pursuant to the Nebraska Capital  
23 Expansion Act and the Nebraska State Funds Investment Act.

24 (2) The State Treasurer shall transfer fourteen million dollars from  
25 the Department of Insurance Cash Fund to the General Fund on or before  
26 June 30, 2026, on such dates and in such amounts as directed by the  
27 budget administrator of the budget division of the Department of  
28 Administrative Services. The State Treasurer shall transfer eleven  
29 million dollars from the Department of Insurance Cash Fund to the General  
30 Fund on or before June 30, 2027, on such dates and in such amounts as  
31 directed by the budget administrator of the budget division of the

1 Department of Administrative Services. The State Treasurer shall transfer  
2 elevan million dollars from the Department of Insurance Cash Fund to the  
3 General Fund on or before June 30, 2028, on such dates and in such  
4 amounts as directed by the budget administrator of the budget division of  
5 the Department of Administrative Services. The State Treasurer shall  
6 transfer elevan million dollars from the Department of Insurance Cash  
7 Fund to the General Fund on or before June 30, 2029, on such dates and in  
8 such amounts as directed by the budget administrator of the budget  
9 division of the Department of Administrative Services.

10 Sec. 14. Section 48-1,103, Reissue Revised Statutes of Nebraska, is  
11 amended to read:

12 48-1,103 There is hereby established in the state treasury a  
13 Workers' Compensation Claims Revolving Fund, to be administered by the  
14 Risk Manager, from which all workers' compensation costs, including  
15 prevention and administration, shall be paid. The fund may also be used  
16 to pay the costs of administering the Risk Management Program. The fund  
17 shall receive deposits from assessments against state agencies charged by  
18 the Risk Manager to pay for workers' compensation costs. When the amount  
19 of money in the Workers' Compensation Claims Revolving Fund is not  
20 sufficient to pay any awards or judgments under sections 48-192 to  
21 48-1,109, the Risk Manager shall immediately advise the Legislature and  
22 request an emergency appropriation to satisfy such awards and judgments.  
23 Any money in the Workers' Compensation Claims Revolving Fund available  
24 for investment shall be invested by the state investment officer pursuant  
25 to the Nebraska Capital Expansion Act and the Nebraska State Funds  
26 Investment Act. Beginning October 1, 2024, any investment earnings from  
27 investment of money in the fund shall be credited to the General Fund.

28 Sec. 15. Section 48-621, Reissue Revised Statutes of Nebraska, as  
29 amended by Laws 2024, LB1413, section 36, is amended to read:

30 48-621 (1) The administrative fund shall consist of the Employment  
31 Security Administration Fund and the Employment Security Special

1 Contingent Fund. Each fund shall be maintained as a separate and distinct  
2 account in all respects, as follows:

3 (a) There is hereby created in the state treasury a special fund to  
4 be known as the Employment Security Administration Fund. All money  
5 credited to this fund is hereby appropriated and made available to the  
6 Commissioner of Labor. All money in this fund shall be expended solely  
7 for the purposes and in the amounts found necessary as defined by the  
8 specific federal programs, state statutes, and contract obligations for  
9 the proper and efficient administration of all programs of the Department  
10 of Labor. The fund shall consist of all money appropriated by this state  
11 and all money received from the United States of America or any agency  
12 thereof, including the Department of Labor and the Railroad Retirement  
13 Board, or from any other source for such purpose. Money received from any  
14 agency of the United States or any other state as compensation for  
15 services or facilities supplied to such agency, any amounts received  
16 pursuant to any surety bond or insurance policy for losses sustained by  
17 the Employment Security Administration Fund or by reason of damage to  
18 equipment or supplies purchased from money in such fund, and any proceeds  
19 realized from the sale or disposition of any equipment or supplies which  
20 may no longer be necessary for the proper administration of such programs  
21 shall also be credited to this fund. All money in the Employment Security  
22 Administration Fund shall be deposited, administered, and disbursed in  
23 the same manner and under the same conditions and requirements as  
24 provided by law for other special funds in the state treasury. Any  
25 balances in this fund, except balances of money therein appropriated from  
26 the General Fund of this state, shall not lapse at any time. Fund  
27 balances shall be continuously available to the commissioner for  
28 expenditure consistent with the Employment Security Law. Any money in the  
29 Employment Security Administration Fund available for investment shall be  
30 invested by the state investment officer pursuant to the Nebraska Capital  
31 Expansion Act and the Nebraska State Funds Investment Act; and

1 (b) There is hereby created in the state treasury a special fund to  
2 be known as the Employment Security Special Contingent Fund. Transfers  
3 may be made from the fund to the General Fund at the direction of the  
4 Legislature. Any money in the Employment Security Special Contingent Fund  
5 available for investment shall be invested by the state investment  
6 officer pursuant to the Nebraska Capital Expansion Act and the Nebraska  
7 State Funds Investment Act. Beginning October 1, 2024, any investment  
8 earnings from investment of money in the fund shall be credited to the  
9 General Fund. All money collected under section 48-655 as interest on  
10 delinquent contributions, less refunds, shall be credited to the  
11 Employment Security Special Contingent Fund ~~this fund~~ from the clearing  
12 account of the Unemployment Compensation Fund at the end of each calendar  
13 quarter. Such money shall not be expended or available for expenditure in  
14 any manner to permit substitution for, or a corresponding reduction in,  
15 federal funds which, in the absence of such money, would be available to  
16 finance expenditures for the administration of the unemployment insurance  
17 law. However, nothing in this section shall prevent the money in the  
18 Employment Security Special Contingent Fund from being used as a  
19 revolving fund to cover necessary and proper expenditures under the law  
20 for which federal, state, or contractual funds are owed but have not yet  
21 been received. Upon receipt of such funds, covered expenditures shall be  
22 charged against such funds. Money in the Employment Security Special  
23 Contingent Fund may only be used by the Commissioner of Labor as follows:

24 (i) To replace within a reasonable time any money received by this  
25 state pursuant to section 302 of the federal Social Security Act, as  
26 amended, and required to be paid under section 48-622;

27 (ii) To meet special extraordinary and contingent expenses which are  
28 deemed essential for good administration but which are not provided in  
29 grants from the Secretary of Labor of the United States. No expenditures  
30 shall be made from this fund for this purpose except on written  
31 authorization by the Governor at the request of the Commissioner of

1 Labor; and

2 (iii) To be transferred to the Job Training Cash Fund.

3 (2)(a) Money credited to the account of this state in the  
4 Unemployment Trust Fund by the United States Secretary of the Treasury  
5 pursuant to section 903 of the Social Security Act may not be  
6 requisitioned from this state's account or used except:

7 (i) For the payment of benefits pursuant to section 48-619; and

8 (ii) For the payment of expenses incurred for the administration of  
9 the Employment Security Law and public employment offices. Money  
10 requisitioned or used for this purpose must be pursuant to a specific  
11 appropriation by the Legislature. Any such appropriation law shall  
12 specify the amount and purposes for which the money is appropriated and  
13 must be enacted before expenses may be incurred and money may be  
14 requisitioned. Such appropriation is subject to the following conditions:

15 (A) Money may be obligated for a limited period ending not more than  
16 two years after the effective date of the appropriation law; and

17 (B) An obligated amount shall not exceed the aggregate amounts  
18 transferred to the account of this state pursuant to section 903 of the  
19 Social Security Act less the aggregate of amounts used by this state  
20 pursuant to the Employment Security Law and amounts charged against the  
21 amounts transferred to the account of this state.

22 (b) For purposes of subdivision (2)(a)(ii)(B) of this section,  
23 amounts appropriated for administrative purposes shall be charged against  
24 transferred amounts when the obligation is entered into.

25 (c) The appropriation, obligation, and expenditure or other  
26 disposition of money appropriated under this subsection shall be  
27 accounted for in accordance with standards established by the United  
28 States Secretary of Labor.

29 (d) Money appropriated as provided in this subsection for the  
30 payment of administration expenses shall be requisitioned as needed for  
31 the payment of obligations incurred under such appropriation. Upon



1 requisition, administration expenses shall be credited to the Employment  
2 Security Administration Fund from which such payments shall be made.  
3 Money so credited shall, until expended, remain a part of the Employment  
4 Security Administration Fund. If not immediately expended, credited money  
5 shall be returned promptly to the account of this state in the  
6 Unemployment Trust Fund.

7 (e) Notwithstanding subdivision (2)(a) of this section, money  
8 credited with respect to federal fiscal years 1999, 2000, and 2001 shall  
9 be used solely for the administration of the unemployment compensation  
10 program and are not subject to appropriation by the Legislature.

11 Sec. 16. Section 55-901, Revised Statutes Cumulative Supplement,  
12 2022, as amended by Laws 2024, LB1413, section 39, is amended to read:

13 55-901 (1) The Military Installation Development and Support Fund is  
14 created. The fund shall be used to contribute to construction,  
15 development, or support for any military installation, located in  
16 Nebraska, for purposes of improving mission retention and recruitment;  
17 supporting the morale, health, and mental wellness of military members  
18 and families; and growing the economic impact of military installations  
19 in Nebraska. The Department of Veterans' Affairs shall administer the  
20 fund. The fund shall consist of transfers authorized by the Legislature  
21 and any gifts, grants, or bequests from any source, including federal,  
22 state, public, and private sources, for such purposes. Any money in the  
23 fund available for investment shall be invested by the state investment  
24 officer pursuant to the Nebraska Capital Expansion Act and the Nebraska  
25 State Funds Investment Act. Beginning October 1, 2024, any investment  
26 earnings from investment of money in the fund shall be credited to the  
27 General Fund.

28 (2) The Military Installation Development and Support Fund ~~fund~~ may  
29 be used for any project that directly supports any military installation  
30 located in Nebraska.

31 (3) The Department of Veterans' Affairs shall require a match of

1 public or private funding in an amount equal to or greater than one-half  
2 of the total cost of any project described in subsection (2) of this  
3 section prior to authorizing an expenditure from the fund.

4 (4) For purposes of this section, military installation means a  
5 base, camp, post, station, yard, center, armory, or other activity under  
6 the jurisdiction of the United States Department of Defense or the  
7 Nebraska Military Department.

8 Sec. 17. Section 59-1608.04, Reissue Revised Statutes of Nebraska,  
9 as amended by Laws 2024, LB1413, section 41, is amended to read:

10 59-1608.04 (1) The State Settlement Cash Fund is created. The fund  
11 shall be maintained by the Department of Justice and administered by the  
12 Attorney General. Except as otherwise provided by law, the fund shall  
13 consist of all recoveries received pursuant to the Consumer Protection  
14 Act, including any money, funds, securities, or other things of value in  
15 the nature of civil damages or other payment, except criminal penalties,  
16 whether such recovery is by way of verdict, judgment, compromise, or  
17 settlement in or out of court, or other final disposition of any case or  
18 controversy, or any other payments received on behalf of the state by the  
19 Department of Justice and administered by the Attorney General for the  
20 benefit of the state or the general welfare of its citizens, but  
21 excluding all funds held in a trust capacity where specific benefits  
22 accrue to specific individuals, organizations, or governments. The fund  
23 may be expended for any allowable legal purposes as determined by the  
24 Attorney General. Transfers from the State Settlement Cash Fund may be  
25 made at the direction of the Legislature to the Nebraska Capital  
26 Construction Fund, the Legal Education for Public Service and Rural  
27 Practice Loan Repayment Assistance Fund, the Nebraska State Patrol Cash  
28 Fund, the Financial Literacy Cash Fund, and the General Fund. To provide  
29 necessary financial accountability and management oversight, revenue from  
30 individual settlement agreements or other separate sources credited to  
31 the State Settlement Cash Fund may be tracked and accounted for within

1 the state accounting system through the use of separate and distinct  
2 funds, subfunds, or any other available accounting mechanism specifically  
3 approved by the Accounting Administrator for use by the Department of  
4 Justice. Any money in the fund available for investment shall be invested  
5 by the state investment officer pursuant to the Nebraska Capital  
6 Expansion Act and the Nebraska State Funds Investment Act. Beginning  
7 October 1, 2024, any investment earnings from investment of money in the  
8 fund shall be credited to the General Fund.

9 (2) The State Treasurer shall transfer two million five hundred  
10 thousand dollars from the State Settlement Cash Fund to the Nebraska  
11 Capital Construction Fund on July 1, 2013, or as soon thereafter as  
12 administratively possible.

13 (3) The State Treasurer shall transfer eight hundred seventy-six  
14 thousand nine hundred ninety-eight dollars from the State Settlement Cash  
15 Fund to the General Fund on or before June 30, 2018, on such dates and in  
16 such amounts as directed by the budget administrator of the budget  
17 division of the Department of Administrative Services.

18 (4) The State Treasurer shall transfer one million seven hundred  
19 fifty-six thousand six hundred thirty-nine dollars from the State  
20 Settlement Cash Fund to the General Fund on or before June 30, 2019, on  
21 such dates and in such amounts as directed by the budget administrator of  
22 the budget division of the Department of Administrative Services.

23 (5) The State Treasurer shall transfer one hundred twenty-five  
24 thousand dollars from the State Settlement Cash Fund to the Legal  
25 Education for Public Service and Rural Practice Loan Repayment Assistance  
26 Fund on or before April 30, 2018, on such dates and in such amounts as  
27 directed by the budget administrator of the budget division of the  
28 Department of Administrative Services.

29 (6) The State Treasurer shall transfer one hundred fifty thousand  
30 dollars from the State Settlement Cash Fund to the Legal Education for  
31 Public Service and Rural Practice Loan Repayment Assistance Fund on or

1 before July 9, 2018, on such dates and in such amounts as directed by the  
2 budget administrator of the budget division of the Department of  
3 Administrative Services.

4 Sec. 18. Section 60-3,201.01, Reissue Revised Statutes of Nebraska,  
5 is amended to read:

6 60-3,201.01 (1) The Department of Motor Vehicles shall build and  
7 maintain a new motor carrier services system for processing the issuance  
8 of vehicle registrations pursuant to section 60-3,198 and the assessment  
9 of the motor fuel tax under the International Fuel Tax Agreement Act. The  
10 Director of Motor Vehicles shall designate an implementation date for the  
11 new system which date is on or before July 1, 2025.

12 (2) The Motor Carrier Services System Replacement and Maintenance  
13 Fund is created. The fund shall consist of amounts credited under section  
14 60-3,202. The fund shall be used for the building, implementation, and  
15 maintenance of a new motor carrier services system for processing the  
16 issuance of vehicle registrations pursuant to section 60-3,198 and the  
17 assessment of the motor fuel tax under the International Fuel Tax  
18 Agreement Act.

19 (3) Any money in the Motor Carrier Services System Replacement and  
20 Maintenance Fund available for investment shall be invested by the state  
21 investment officer pursuant to the Nebraska Capital Expansion Act and the  
22 Nebraska State Funds Investment Act. Beginning October 1, 2024, any  
23 investment earnings from investment of money in the fund shall be  
24 credited to the General Fund.

25 Sec. 19. Section 60-1505, Reissue Revised Statutes of Nebraska, is  
26 amended to read:

27 60-1505 The Vehicle Title and Registration System Replacement and  
28 Maintenance Cash Fund is hereby created. The fund shall be administered  
29 by the Department of Motor Vehicles. Revenue credited to the fund shall  
30 include fees collected by the department from participation in any  
31 multistate electronic data security program, except as otherwise

1 specifically provided by law, and funds transferred as provided in  
2 section 60-3,186. The fund shall be used by the department to pay for  
3 costs associated with the acquisition, implementation, maintenance,  
4 support, upgrades, and replacement of the Vehicle Title and Registration  
5 System. Any money in the fund available for investment shall be invested  
6 by the state investment officer pursuant to the Nebraska Capital  
7 Expansion Act and the Nebraska State Funds Investment Act. Beginning  
8 October 1, 2024, any investment earnings from investment of money in the  
9 fund shall be credited to the General Fund.

10 Sec. 20. Section 60-1509, Reissue Revised Statutes of Nebraska, is  
11 amended to read:

12 60-1509 (1) The Department of Motor Vehicles shall build and  
13 maintain a new operator's license services system for the issuance of  
14 operators' licenses and state identification cards. The Director of Motor  
15 Vehicles shall designate an implementation date for the new system which  
16 date is on or before July 1, 2032.

17 (2) The Operator's License Services System Replacement and  
18 Maintenance Fund is created. The fund shall consist of amounts credited  
19 under subsection (8) of section 60-483. The fund shall be used for the  
20 building, implementation, and maintenance of a new operator's license  
21 services system for the issuance of operators' licenses and state  
22 identification cards.

23 (3) Any money in the Operator's License Services System Replacement  
24 and Maintenance Fund available for investment shall be invested by the  
25 state investment officer pursuant to the Nebraska Capital Expansion Act  
26 and the Nebraska State Funds Investment Act. Beginning October 1, 2024,  
27 any investment earnings from investment of money in the fund shall be  
28 credited to the General Fund.

29 Sec. 21. Section 60-1513, Reissue Revised Statutes of Nebraska, is  
30 amended to read:

31 60-1513 The Department of Motor Vehicles Cash Fund is hereby

1 created. The fund shall be administered by the Director of Motor  
2 Vehicles. In addition to money credited or remitted to the fund, the fund  
3 may also receive reimbursement from counties. The fund shall be used by  
4 the Department of Motor Vehicles to carry out its duties as deemed  
5 necessary by the Director of Motor Vehicles, except that transfers from  
6 the fund to the General Fund or the Vehicle Title and Registration System  
7 Replacement and Maintenance Cash Fund may be made at the direction of the  
8 Legislature. Any money in the Department of Motor Vehicles Cash Fund  
9 available for investment shall be invested by the state investment  
10 officer pursuant to the Nebraska Capital Expansion Act and the Nebraska  
11 State Funds Investment Act. Beginning October 1, 2024, any investment  
12 earnings from investment of money in the fund shall be credited to the  
13 General Fund.

14 The State Treasurer shall transfer five million three hundred  
15 twenty-five thousand dollars from the Department of Motor Vehicles Cash  
16 Fund to the Vehicle Title and Registration System Replacement and  
17 Maintenance Cash Fund on or before June 30, 2017, as directed by the  
18 budget administrator of the budget division of the Department of  
19 Administrative Services.

20 Sec. 22. Section 61-218, Revised Statutes Supplement, 2023, as  
21 amended by Laws 2024, LB1368, section 9, is amended to read:

22 61-218 (1) The Water Resources Cash Fund is created. The fund shall  
23 be administered by the Department of Natural Resources. Any money in the  
24 fund available for investment shall be invested by the state investment  
25 officer pursuant to the Nebraska Capital Expansion Act and the Nebraska  
26 State Funds Investment Act.

27 (2) The State Treasurer shall credit to the fund such money as is  
28 (a) transferred to the fund by the Legislature, (b) paid to the state as  
29 fees, deposits, payments, and repayments relating to the fund, both  
30 principal and interest, (c) donated as gifts, bequests, or other  
31 contributions to such fund from public or private entities, (d) made

1 available by any department or agency of the United States if so directed  
2 by such department or agency, (e) allocated pursuant to section  
3 81-15,175, and (f) received by the state for settlement of claims  
4 relating to interstate river compacts or decrees regarding Colorado's  
5 past use of water under the Republican River Compact.

6 (3)(a) (3) The fund shall be expended by the department in any area  
7 that has adopted an integrated management plan as provided in section  
8 46-715.

9 (b) The fund shall be used in any such area:

10 (i) To (a) to aid management actions taken to reduce consumptive  
11 uses of water;

12 (ii) To or to enhance streamflows or ground water recharge;

13 (iii) For any other activity deemed necessary by the department in  
14 the development and implementation of an integrated management plan;

15 (iv) For purposes of the Resilient Soils and Water Quality Act; or

16 (v) For in river basins, subbasins, or reaches which are deemed by  
17 the department overappropriated pursuant to section 46-713 or fully  
18 appropriated pursuant to section 46-714 or are bound by an interstate  
19 compact or decree or a formal state contract or agreement, (b) for  
20 purposes of projects or proposals described in the grant application as  
21 set forth in subdivision (2)(h) of section 81-15,175.

22 (c) To , and (c) to the extent funds are not expended pursuant to  
23 subdivision subdivisions (a) and (b) of this subsection, the department  
24 may conduct a statewide assessment of short-term and long-term water  
25 management activities and funding needs to meet statutory requirements in  
26 sections 46-713 to 46-718 and 46-739 and any requirements of an  
27 interstate compact or decree or formal state contract or agreement.

28 (d) The fund shall not be used to pay for administrative expenses or  
29 any salaries for the department or any political subdivision.

30 (4) It is the intent of the Legislature that three million three  
31 hundred thousand dollars be transferred each fiscal year from the General

1 Fund to the Water Resources Cash Fund for FY2011-12 through FY2022-23,  
2 except that for FY2012-13 it is the intent of the Legislature that four  
3 million seven hundred thousand dollars be transferred from the General  
4 Fund to the Water Resources Cash Fund. It is the intent of the  
5 Legislature that the State Treasurer credit any money received from any  
6 Republican River Compact settlement to the Water Resources Cash Fund in  
7 the fiscal year in which it is received.

8 (5)(a) Expenditures from the Water Resources Cash Fund may be made  
9 to natural resources districts eligible under subsection (3) of this  
10 section for activities to either achieve a sustainable balance of  
11 consumptive water uses or assure compliance with an interstate compact or  
12 decree or a formal state contract or agreement and shall require a match  
13 of local funding in an amount equal to or greater than forty percent of  
14 the total cost of carrying out the eligible activity. The department  
15 shall, no later than August 1 of each year, beginning in 2007, determine  
16 the amount of funding that will be made available to natural resources  
17 districts from the Water Resources Cash Fund and notify natural resources  
18 districts of this determination. The department shall adopt and  
19 promulgate rules and regulations governing application for and use of the  
20 Water Resources Cash Fund by natural resources districts. Such rules and  
21 regulations shall, at a minimum, include the following components:

22 (i) Require an explanation of how the planned activity will achieve  
23 a sustainable balance of consumptive water uses or will assure compliance  
24 with an interstate compact or decree or a formal state contract or  
25 agreement as required by section 46-715 and the controls, rules, and  
26 regulations designed to carry out the activity; and

27 (ii) A schedule of implementation of the activity or its components,  
28 including the local match as set forth in subdivision (5)(a) of this  
29 section.

30 (b) Any natural resources district that fails to implement and  
31 enforce its controls, rules, and regulations as required by section



1 46-715 shall not be eligible for funding from the Water Resources Cash  
2 Fund until it is determined by the department that compliance with the  
3 provisions required by section 46-715 has been established.

4 (6) The Department of Natural Resources shall submit electronically  
5 an annual report to the Legislature no later than October 1 of each year,  
6 beginning in the year 2007, that shall detail the use of the Water  
7 Resources Cash Fund in the previous year. The report shall provide:

8 (a) Details regarding the use and cost of activities carried out by  
9 the department; and

10 (b) Details regarding the use and cost of activities carried out by  
11 each natural resources district that received funds from the Water  
12 Resources Cash Fund.

13 (7)(a) Prior to the application deadline for fiscal year 2011-12,  
14 the Department of Natural Resources shall apply for a grant of nine  
15 million nine hundred thousand dollars from the Nebraska Environmental  
16 Trust Fund, to be paid out in three annual installments of three million  
17 three hundred thousand dollars. The purposes listed in the grant  
18 application shall be consistent with the uses of the Water Resources Cash  
19 Fund provided in this section and shall be used to aid management actions  
20 taken to reduce consumptive uses of water, to enhance streamflows, to  
21 recharge ground water, or to support wildlife habitat in any river basin  
22 determined to be fully appropriated pursuant to section 46-714 or  
23 designated as overappropriated pursuant to section 46-713.

24 (b) If the application is granted, funds received from such grant  
25 shall be remitted to the State Treasurer for credit to the Water  
26 Resources Cash Fund for the purpose of supporting the projects set forth  
27 in the grant application. The department shall include in its grant  
28 application documentation that the Legislature has authorized a transfer  
29 of three million three hundred thousand dollars from the General Fund  
30 into the Water Resources Cash Fund for each of fiscal years 2011-12 and  
31 2012-13 and has stated its intent to transfer three million three hundred

1 thousand dollars to the Water Resources Cash Fund for fiscal year  
2 2013-14.

3 (c) It is the intent of the Legislature that the department apply  
4 for an additional three-year grant that would begin in fiscal year  
5 2014-15, an additional three-year grant from the Nebraska Environmental  
6 Trust Fund that would begin in fiscal year 2017-18, and an additional  
7 three-year grant from the Nebraska Environmental Trust Fund that would  
8 begin in fiscal year 2020-21 if the criteria established in subsection  
9 (4) of section 81-15,175 are achieved.

10 (8) The department shall establish a subaccount within the Water  
11 Resources Cash Fund for the accounting of all money received as a grant  
12 from the Nebraska Environmental Trust Fund as the result of an  
13 application made pursuant to subsection (7) of this section. At the end  
14 of each calendar month, the department shall calculate the amount of  
15 interest earnings accruing to the subaccount and shall notify the State  
16 Treasurer who shall then transfer a like amount from the Water Resources  
17 Cash Fund to the Nebraska Environmental Trust Fund.

18 (9) Any funds transferred from the Nebraska Environmental Trust Fund  
19 to the Water Resources Cash Fund shall be expended in accordance with  
20 section 81-15,168.

21 (10) The State Treasurer shall transfer one million dollars from the  
22 Water Resources Cash Fund to the Nitrogen Reduction Incentive Cash Fund  
23 as soon as administratively possible after the effective date of this  
24 act, but before June 30, 2025, on such dates and in such amounts as  
25 directed by the budget administrator of the budget division of the  
26 Department of Administrative Services.

27 Sec. 23. Section 61-222, Revised Statutes Cumulative Supplement,  
28 2022, is amended to read:

29 61-222 The Water Sustainability Fund is created in the Department of  
30 Natural Resources. The fund shall be used in accordance with the  
31 provisions established in sections 2-1506 to 2-1513 and for costs

1 directly related to the administration of the fund. The Legislature shall  
2 not appropriate or transfer money from the Water Sustainability Fund for  
3 any other purpose, except that transfers may be made from the Water  
4 Sustainability Fund to the Department of Natural Resources Cash Fund and  
5 as a one-time transfer to the General Fund as described in this section.

6 The Water Sustainability Fund shall consist of money transferred to  
7 the fund by the Legislature, other funds as appropriated by the  
8 Legislature, and money donated as gifts, bequests, or other contributions  
9 from public or private entities. Funds made available by any department  
10 or agency of the United States may also be credited to the fund if so  
11 directed by such department or agency. Any money in the fund available  
12 for investment shall be invested by the state investment officer pursuant  
13 to the Nebraska Capital Expansion Act and the Nebraska State Funds  
14 Investment Act. Prior to October 1, 2024, investment ~~Investment~~ earnings  
15 from investment of money in the fund shall be credited to the fund.  
16 Beginning October 1, 2024, any investment earnings from investment of  
17 money in the fund shall be credited to the General Fund.

18 It is the intent of the Legislature that twenty-one million dollars  
19 be transferred from the General Fund to the Water Sustainability Fund in  
20 fiscal year 2014-15 and that eleven million dollars be transferred from  
21 the General Fund to the Water Sustainability Fund each fiscal year  
22 beginning in fiscal year 2015-16.

23 The State Treasurer shall transfer one hundred seventy-five thousand  
24 dollars from the Water Sustainability Fund to the Department of Natural  
25 Resources Cash Fund on or before June 30, 2021, on such dates and in such  
26 amounts as directed by the budget administrator of the budget division of  
27 the Department of Administrative Services.

28 The State Treasurer shall transfer four hundred twenty-five thousand  
29 dollars from the Water Sustainability Fund to the Department of Natural  
30 Resources Cash Fund on or before June 30, 2021, on such dates and in such  
31 amounts as directed by the budget administrator of the budget division of

1 the Department of Administrative Services.

2 The State Treasurer shall transfer five hundred thousand dollars  
3 from the Water Sustainability Fund to the General Fund on or before June  
4 30, 2021, on such dates and in such amounts as directed by the budget  
5 administrator of the budget division of the Department of Administrative  
6 Services.

7 The State Treasurer shall transfer four hundred seventy-five  
8 thousand dollars from the Water Sustainability Fund to the Department of  
9 Natural Resources Cash Fund on or before June 30, 2022, on such dates and  
10 in such amounts as directed by the budget administrator of the budget  
11 division of the Department of Administrative Services.

12 The State Treasurer shall transfer four hundred seventy-five  
13 thousand dollars from the Water Sustainability Fund to the Department of  
14 Natural Resources Cash Fund on or before June 30, 2023, on such dates and  
15 in such amounts as directed by the budget administrator of the budget  
16 division of the Department of Administrative Services.

17 Sec. 24. Section 61-405, Revised Statutes Cumulative Supplement,  
18 2022, as amended by Laws 2024, LB1413, section 42, is amended to read:

19 61-405 (1) The Jobs and Economic Development Initiative Fund is  
20 created. The fund shall be administered by the Department of Natural  
21 Resources. The State Treasurer shall credit to the fund any money  
22 transferred to the fund by the Legislature and such donations, gifts,  
23 bequests, or other money received from any federal or state agency or  
24 public or private source. The fund shall be used for water and  
25 recreational projects pursuant to the Jobs and Economic Development  
26 Initiative Act. Transfers may be made from the fund to the Cash Reserve  
27 Fund or the Roads Operations Cash Fund at the direction of the  
28 Legislature. Any money in the Jobs and Economic Development Initiative  
29 Fund available for investment shall be invested by the state investment  
30 officer pursuant to the Nebraska Capital Expansion Act and the Nebraska  
31 State Funds Investment Act. Prior to October 1, 2024, any investment

1 earnings from investment of money in the fund shall be credited to the  
2 fund. Beginning October 1, 2024, any investment earnings from investment  
3 of money in the fund shall be credited to the General Fund.

4 (2) An amount, not to exceed twenty million dollars, shall be  
5 available for site selection costs, feasibility and public water supply  
6 studies, and flood mitigation costs of the Department of Natural  
7 Resources related to any projects pursuant to the Jobs and Economic  
8 Development Initiative Act. The Department of Natural Resources shall, in  
9 cooperation with impacted communities, including, but not limited to, any  
10 city of the primary class and metropolitan utilities district, contract  
11 with an independent consultant to conduct a study on the consequences of  
12 any lake located in the Lower Platte River Basin to the public water  
13 supply of such communities. Such study shall consider all aspects of  
14 water quality, water quantity, and water infrastructure, and any other  
15 issues necessary to protect the public water supply, including the impact  
16 to future water supply opportunities to the impacted communities.

17 (3) No funds shall be expended for any project, other than those  
18 enumerated in subsection (2) of this section, from the Jobs and Economic  
19 Development Initiative Fund unless the Director of Natural Resources  
20 certifies to the budget administrator of the budget division of the  
21 Department of Administrative Services that the Department of Natural  
22 Resources has conducted any environmental, hydrological, or other  
23 feasibility studies the director deems necessary to establish the  
24 feasibility of any projects pursuant to the Jobs and Economic Development  
25 Initiative Act and that, based on the results of such studies, the  
26 director has deemed the projects feasible.

27 Sec. 25. Section 68-996, Revised Statutes Cumulative Supplement,  
28 2022, as amended by Laws 2024, LB62, section 3, Laws 2024, LB857, section  
29 9, Laws 2024, LB904, section 3, Laws 2024, LB905, section 2, and Laws  
30 2024, LB1413, section 43, is amended to read:

31 68-996 (1) The Medicaid Managed Care Excess Profit Fund is created.

1 The fund shall contain money returned to the State Treasurer pursuant to  
2 subdivision (3) of section 68-995.

3 (2) The fund shall first be used to offset any losses under  
4 subdivision (2) of section 68-995 and then to provide for services  
5 addressing the health needs of adults and children under the Medical  
6 Assistance Act, including filling service gaps, providing system  
7 improvements, providing evidence-based early intervention home visitation  
8 programs, providing medical respite services, translation and  
9 interpretation services, providing coverage for continuous glucose  
10 monitors as described in section 68-911, providing other services  
11 sustaining access to care, the Nebraska Prenatal Plus Program, and  
12 providing grants pursuant to the Intergenerational Care Facility  
13 Incentive Grant Program as determined by the Legislature. The fund shall  
14 only be used for the purposes described in this section.

15 (3) Any money in the fund available for investment shall be invested  
16 by the state investment officer pursuant to the Nebraska Capital  
17 Expansion Act and the Nebraska State Funds Investment Act. Beginning  
18 October 1, 2024, any investment earnings from investment of money in the  
19 fund shall be credited to the General Fund.

20 Sec. 26. Section 72-232.02, Reissue Revised Statutes of Nebraska, is  
21 amended to read:

22 72-232.02 The Board of Educational Lands and Funds shall pay the  
23 costs of administering the unsold school lands out of receipts from  
24 school land income. A cash fund is hereby authorized and the State  
25 Treasurer shall, out of the receipts for school land income, deposit in  
26 such cash fund that amount appropriated by the Legislature for each  
27 fiscal year on the first day of each fiscal year. Beginning October 1,  
28 2024, any investment earnings from investment of money in the fund shall  
29 be credited to the General Fund.

30 Sec. 27. Section 74-1317, Reissue Revised Statutes of Nebraska, is  
31 amended to read:

1           74-1317 In order to promote public safety at the intersection of  
2 railroad lines and all classes of highways, there is hereby created a  
3 special fund known as the Grade Crossing Protection Fund which shall be  
4 established in the state treasury to be used in furnishing financial  
5 assistance in the improvement of the safety of railroad grade crossings  
6 in this state, including the elimination of such crossings, the  
7 construction, substantial modification, or improvement of and the  
8 maintenance of automatic crossing protection at such grade crossings, and  
9 the construction and maintenance of overpasses and underpasses at  
10 railroad crossings. Any money in the fund available for investment shall  
11 be invested by the state investment officer pursuant to the Nebraska  
12 Capital Expansion Act and the Nebraska State Funds Investment Act.  
13 Beginning October 1, 2024, any investment earnings from investment of  
14 money in the fund shall be credited to the General Fund.

15           Sec. 28. Section 77-4025, Revised Statutes Supplement, 2023, as  
16 amended by Laws 2024, LB1204, section 36, is amended to read:

17           77-4025 (1) There is hereby created a cash fund in the Department of  
18 Revenue to be known as the Tobacco Products Administration Cash Fund. All  
19 revenue collected or received by the Tax Commissioner from the license  
20 fees, certification fees, and taxes imposed by the Tobacco Products Tax  
21 Act shall be remitted to the State Treasurer for credit to the Tobacco  
22 Products Administration Cash Fund, except that all such revenue relating  
23 to electronic nicotine delivery systems shall be remitted to the State  
24 Treasurer for credit to the General Fund.

25           (2) All costs required for administration of the Tobacco Products  
26 Tax Act shall be paid from the Tobacco Products Administration Cash Fund.  
27 Credits and refunds allowed under the act shall be paid from the Tobacco  
28 Products Administration Cash Fund. Any receipts, after credits and  
29 refunds, in excess of the amounts sufficient to cover the costs of  
30 administration may be transferred to the General Fund at the direction of  
31 the Legislature.

1           (3) The State Treasurer shall transfer nine million dollars from the  
2 Tobacco Products Administration Cash Fund to the General Fund on or  
3 before June 30, 2026, on such dates and in such amounts as directed by  
4 the budget administrator of the budget division of the Department of  
5 Administrative Services. The State Treasurer shall transfer nine million  
6 dollars from the Tobacco Products Administration Cash Fund to the General  
7 Fund on or before June 30, 2027, on such dates and in such amounts as  
8 directed by the budget administrator of the budget division of the  
9 Department of Administrative Services. The State Treasurer shall transfer  
10 nine million dollars from the Tobacco Products Administration Cash Fund  
11 to the General Fund on or before June 30, 2028, on such dates and in such  
12 amounts as directed by the budget administrator of the budget division of  
13 the Department of Administrative Services. The State Treasurer shall  
14 transfer nine million dollars from the Tobacco Products Administration  
15 Cash Fund to the General Fund on or before June 30, 2029, on such dates  
16 and in such amounts as directed by the budget administrator of the budget  
17 division of the Department of Administrative Services.

18           (4) ~~(3)~~ Any money in the Tobacco Products Administration Cash Fund  
19 available for investment shall be invested by the state investment  
20 officer pursuant to the Nebraska Capital Expansion Act and the Nebraska  
21 State Funds Investment Act.

22           Sec. 29. Section 77-5601, Revised Statutes Cumulative Supplement,  
23 2022, as amended by Laws 2024, LB1317, section 95, is amended to read:

24           77-5601 (1) From August 1, 2004, through October 31, 2004, there  
25 shall be conducted a tax amnesty program with regard to taxes due and  
26 owing that have not been reported to the Department of Revenue. Any  
27 person applying for tax amnesty shall pay all unreported taxes that were  
28 due on or before April 1, 2004. Any person that applies for tax amnesty  
29 and is accepted by the Tax Commissioner shall have any penalties and  
30 interest waived on unreported and delinquent taxes notwithstanding any  
31 other provisions of law to the contrary.



1           (2) To be eligible for the tax amnesty provided by this section, the  
2 person shall apply for amnesty within the amnesty period, file a return  
3 for each taxable period for which the amnesty is requested by December  
4 31, 2004, if no return has been filed, and pay in full all taxes for  
5 which amnesty is sought with the return or within thirty days after the  
6 application if a return was filed prior to the amnesty period. Tax  
7 amnesty shall not be available for any person that is under civil or  
8 criminal audit, investigation, or prosecution for unreported or  
9 delinquent taxes by this state or the United States Government on or  
10 before April 16, 2004.

11           (3) The department shall not seek civil or criminal prosecution  
12 against any person for any taxable period for which amnesty has been  
13 granted. The Tax Commissioner shall develop forms for applying for the  
14 tax amnesty program, develop procedures for qualification for tax  
15 amnesty, and conduct a public awareness campaign publicizing the program.

16           (4) If a person elects to participate in the amnesty program, the  
17 election shall constitute an express and irrevocable relinquishment of  
18 all administrative and judicial rights to challenge the imposition of the  
19 tax or its amount. Nothing in this section shall prohibit the department  
20 from adjusting a return as a result of any state or federal audit.

21           (5)(a) Except for any local option sales tax collected and returned  
22 to the appropriate municipality and any motor vehicle fuel, diesel fuel,  
23 and compressed fuel taxes, which shall be deposited in the Highway Trust  
24 Fund or Highway Allocation Fund as provided by law, no less than eighty  
25 percent of all revenue received pursuant to the tax amnesty program shall  
26 be deposited in the General Fund and ten percent, not to exceed five  
27 hundred thousand dollars, shall be deposited in the Department of Revenue  
28 Enforcement Fund. Any amount that would otherwise be deposited in the  
29 Department of Revenue Enforcement Fund that is in excess of the five-  
30 hundred-thousand-dollar limitation shall be deposited in the General  
31 Fund.

1 (b) For fiscal year 2005-06, all proceeds in the Department of  
2 Revenue Enforcement Fund shall be appropriated to the department for  
3 purposes of employing investigators, agents, and auditors and otherwise  
4 increasing personnel for enforcement of the Nebraska Revenue Act of 1967.

5 (c) For fiscal years after fiscal year 2005-06, twenty percent of  
6 all proceeds received during the previous calendar year due to the  
7 efforts of auditors and investigators hired pursuant to subdivision (5)  
8 (b) of this section, not to exceed seven hundred fifty thousand dollars,  
9 shall be deposited in the Department of Revenue Enforcement Fund for  
10 purposes of employing investigators and auditors or continuing such  
11 employment for purposes of increasing enforcement of the act.

12 (d) Ten percent of all proceeds received during each calendar year  
13 due to the contracts entered into pursuant to section 77-367 shall be  
14 deposited in the Department of Revenue Enforcement Fund for purposes of  
15 identifying nonfilers of returns, underreporters, nonpayers of taxes, and  
16 improper or fraudulent payments.

17 (6)(a) The department shall prepare a report by April 1, 2005, and  
18 by February 1 of each year thereafter detailing the results of the tax  
19 amnesty program and the subsequent enforcement efforts. For the report  
20 due April 1, 2005, the report shall include (i) the amount of revenue  
21 obtained as a result of the tax amnesty program broken down by tax  
22 program, (ii) the amount obtained from in-state taxpayers and from out-of-  
23 state taxpayers, and (iii) the amount obtained from individual taxpayers  
24 and from business enterprises.

25 (b) For reports due in subsequent years, the report shall include  
26 (i) the number of personnel hired for purposes of subdivision (5)(b) of  
27 this section and their duties, (ii) a description of lists, software,  
28 programming, computer equipment, and other technological methods acquired  
29 and the purposes of each, and (iii) the amount of new revenue obtained as  
30 a result of the new personnel and acquisitions during the prior calendar  
31 year, broken down into the same categories as described in subdivision

1 (6)(a) of this section.

2 (7) The Department of Revenue Enforcement Fund is created. Transfers  
3 may be made from the Department of Revenue Enforcement Fund to the  
4 General Fund at the direction of the Legislature. The Department of  
5 Revenue Enforcement Fund may receive transfers from the Civic and  
6 Community Center Financing Fund at the direction of the Legislature for  
7 the purpose of administering the Sports Arena Facility Financing  
8 Assistance Act. The Department of Revenue Enforcement Fund shall include  
9 any money credited to the fund (a) under section 77-2703, and such money  
10 shall be used by the Department of Revenue to defray the costs incurred  
11 to implement Laws 2019, LB237, (b) under the Mechanical Amusement Device  
12 Tax Act, and such money shall be used by the department to defray the  
13 costs incurred to implement and enforce Laws 2019, LB538, and any rules  
14 and regulations adopted and promulgated to carry out Laws 2019, LB538,  
15 (c) under section 77-2906, and such money shall be used by the Department  
16 of Revenue to defray the costs incurred to implement Laws 2020, LB310,  
17 and (d) under section 28 of this act. Any money in the Department of  
18 Revenue Enforcement Fund available for investment shall be invested by  
19 the state investment officer pursuant to the Nebraska Capital Expansion  
20 Act and the Nebraska State Funds Investment Act. Beginning October 1,  
21 2024, any investment earnings from investment of money in the fund shall  
22 be credited to the General Fund.

23 (8) For purposes of this section, taxes mean any taxes collected by  
24 the department, including, but not limited to state and local sales and  
25 use taxes, individual and corporate income taxes, financial institutions  
26 deposit taxes, motor vehicle fuel, diesel fuel, and compressed fuel  
27 taxes, cigarette taxes, transfer taxes, and charitable gaming taxes.

28 Sec. 30. Section 79-3109, Revised Statutes Supplement, 2023, is  
29 amended to read:

30 79-3109 The School Safety and Security Fund is created. The fund  
31 shall be administered by the State Department of Education and shall

1 consist of any money transferred by the Legislature and any gifts,  
2 grants, or bequests. The department shall use money in the fund for  
3 grants for security-related infrastructure projects pursuant to section  
4 79-3108. Any money in the fund available for investment shall be invested  
5 by the state investment officer pursuant to the Nebraska Capital  
6 Expansion Act and the Nebraska State Funds Investment Act. Beginning  
7 October 1, 2024, any investment earnings from investment of money in the  
8 fund shall be credited to the General Fund.

9 Sec. 31. Section 81-179, Revised Statutes Cumulative Supplement,  
10 2022, is amended to read:

11 81-179 (1) There is hereby created under the control of the  
12 Governor, for allocation to building renewal projects of the various  
13 agencies, a fund to be known as the Building Renewal Allocation Fund. The  
14 fund shall contain the revenue from the special privilege tax as provided  
15 in section 77-2602 and such other money as is appropriated by the  
16 Legislature. Such appropriation is declared to consist of building  
17 renewal funds which shall be kept separate and distinct from the program  
18 continuation funds and project construction funds.

19 (2) Separate subfunds, subprograms, projects, or accounts shall be  
20 established to separately account for any expenditures on state buildings  
21 or facilities to comply with the federal Americans with Disabilities Act  
22 of 1990. A minimal amount of the funds contained in the subfunds,  
23 subprograms, projects, or accounts may be used for planning and  
24 evaluation of buildings and facilities.

25 (3) The budget division of the Department of Administrative Services  
26 may administratively transfer funds to appropriate accounting entities to  
27 correctly account for the operating expenditures. A separate fund, cash  
28 fund, project, or other account may be administratively established for  
29 such purpose.

30 (4) Any money in the fund available for investment shall be invested  
31 by the state investment officer pursuant to the Nebraska Capital

1 Expansion Act and the Nebraska State Funds Investment Act. Beginning  
2 October 1, 2024, any investment earnings from investment of money in the  
3 fund shall be credited to the General Fund.

4 (5) The State Treasurer shall transfer seven hundred eighty-three  
5 thousand six hundred sixty-seven dollars from the Building Renewal  
6 Allocation Fund to the General Fund on or after June 15, 2018, but before  
7 June 30, 2018, on such date as directed by the budget administrator of  
8 the budget division of the Department of Administrative Services.

9 (6) The State Treasurer shall transfer two hundred thousand dollars  
10 from the Building Renewal Allocation Fund to the General Fund on or after  
11 June 15, 2019, but before June 30, 2019, on such date as directed by the  
12 budget administrator of the budget division of the Department of  
13 Administrative Services.

14 (7) The State Treasurer shall transfer one million seven hundred  
15 sixteen thousand three hundred thirty-three dollars from the Building  
16 Renewal Allocation Fund to the Accounting Division Cash Fund on July 1,  
17 2017, or as soon thereafter as administratively possible.

18 (8) The State Treasurer shall transfer two million three hundred  
19 thousand dollars from the Building Renewal Allocation Fund to the  
20 Accounting Division Cash Fund on July 1, 2018, or as soon thereafter as  
21 administratively possible.

22 Sec. 32. Section 81-829.33, Revised Statutes Cumulative Supplement,  
23 2022, is amended to read:

24 81-829.33 The Governor's Emergency Cash Fund is created. The fund  
25 shall consist of federal reimbursements received by the state for  
26 eligible state administrative costs incurred by the Nebraska Emergency  
27 Management Agency for administering federal emergency disaster  
28 declarations and revenue from all other nonfederal government sources.  
29 Except as provided in section 90-270, the fund shall be used to pay  
30 eligible costs related to state emergency disaster declarations. The fund  
31 shall be administered by the State Administrator of the Nebraska

1 Emergency Management Agency. Any money in the fund available for  
2 investment shall be invested by the state investment officer pursuant to  
3 the Nebraska Capital Expansion Act and the Nebraska State Funds  
4 Investment Act. Beginning October 1, 2024, any investment earnings from  
5 investment of money in the fund shall be credited to the General Fund.

6 Transfers may be made from the Governor's Emergency Cash Fund to the  
7 Cash Reserve Fund and General Fund at the direction of the Legislature.  
8 The State Treasurer shall transfer zero dollars from the Governor's  
9 Emergency Cash Fund to the Cash Reserve Fund by June 30, 2023, on such  
10 dates and in such amounts as directed by the budget administrator of the  
11 budget division of the Department of Administrative Services.

12 Sec. 33. Section 81-8,239.03, Revised Statutes Cumulative  
13 Supplement, 2022, is amended to read:

14 81-8,239.03 The Risk Manager shall present a budget request as  
15 provided in subdivision (1) of section 81-1113 for the Risk Management  
16 Program which shall separately state the amount requested for the Tort  
17 Claims Fund, State Insurance Fund, State Self-Insured Property Fund,  
18 State Self-Insured Indemnification Fund, and Workers' Compensation Claims  
19 Revolving Fund, and such budget shall be based on the projected needs for  
20 such funds. If the Risk Manager does not assess state agencies for any of  
21 the funds listed in this section, the amount of expenditures paid from  
22 the fund on behalf of any non-general-fund agency shall be separately  
23 stated and paid into the funds from an appropriation to such non-general-  
24 fund agency. If the amount of money in any of such funds is not  
25 sufficient to pay any awards or judgments authorized by sections 48-192  
26 to 48-1,109 or the State Tort Claims Act, the Risk Manager shall  
27 immediately advise the Legislature and request an emergency appropriation  
28 to satisfy such awards and judgments. Any money in such funds available  
29 for investment shall be invested by the state investment officer pursuant  
30 to the Nebraska Capital Expansion Act and the Nebraska State Funds  
31 Investment Act. Beginning October 1, 2024, any investment earnings from

1 investment of money in the State Insurance Fund shall be credited to the  
2 General Fund.

3 Sec. 34. Section 81-1010, Reissue Revised Statutes of Nebraska, is  
4 amended to read:

5 81-1010 The chief of the transportation services bureau shall have  
6 the following duties and responsibilities:

7 (1) To establish standards which a state agency must meet for the  
8 full-time assignment of state-owned vehicles;

9 (2) To create a motor pool or motor pools of bureau fleet vehicles  
10 for the use of agencies whose travel requirements do not meet the  
11 standards established under subdivision (1) of this section;

12 (3) To repair, maintain, and lease to state agencies state-owned  
13 vehicles and approve the acquisition, sale, or trade of each and every  
14 state-owned vehicle made by the materiel division of the Department of  
15 Administrative Services. The bureau may provide for repair and  
16 maintenance pursuant to subdivision (8) of this section;

17 (4) To consult with the various state agencies using bureau fleet  
18 vehicles and write specifications for state-owned vehicles to be  
19 purchased by the materiel division;

20 (5) To provide for the purchase only of state-owned vehicles used  
21 primarily for the transportation of state employees from funds received  
22 from the sale of surplus state-owned vehicles;

23 (6) To present to the accounting division of the Department of  
24 Administrative Services cost and maintenance records of state-owned  
25 vehicles and cost records of rented bureau fleet vehicles so that the  
26 various state agencies which use bureau fleet vehicles may be billed for  
27 such use. Income arising from these billings shall be deposited to the  
28 Transportation Services Bureau Revolving Fund, which fund is hereby  
29 created. All expenses of acquisition, operation, and maintenance of  
30 state-owned vehicles used primarily for transportation of state employees  
31 and of rental of bureau fleet vehicles shall be paid from such fund. Any

1 money in the fund available for investment shall be invested by the state  
2 investment officer pursuant to the Nebraska Capital Expansion Act and the  
3 Nebraska State Funds Investment Act. Beginning October 1, 2024, any  
4 investment earnings from investment of money in the fund shall be  
5 credited to the General Fund. Money in the Transportation Services Bureau  
6 Revolving Fund may be transferred to the General Fund at the direction of  
7 the Legislature. The Department of Administrative Services shall develop  
8 a system of time and mileage charges for the purpose of billing the  
9 various state agencies for their vehicle usage. The daily, weekly, or  
10 monthly charge shall cover all fixed expenses of such vehicles, and the  
11 mileage charge shall cover the variable costs of operation;

12 (7) To monitor the utilization of permanently assigned bureau fleet  
13 vehicles and enforce minimum utilization standards by withdrawing  
14 permanently assigned bureau fleet vehicles from agencies which are not  
15 meeting the standards established under subdivision (1) of this section;

16 (8) To enter into service agreements for the repair and maintenance  
17 of bureau fleet vehicles when it is determined that such action would be  
18 to the economic advantage of the state;

19 (9) To insure compliance with section 81-1021 for all state-owned  
20 vehicles; and

21 (10) To enter into rental agreements with any third-party fleet  
22 owner in the name of the State of Nebraska for passenger vehicles for use  
23 primarily for transportation of state employees for transportation in  
24 their official duties from one job location to another when it is  
25 determined that such action would be to the economic advantage of the  
26 state.

27 Sec. 35. Section 81-1108.22, Revised Statutes Cumulative Supplement,  
28 2022, is amended to read:

29 81-1108.22 (1) The division shall have the responsibility of  
30 providing office space in leased and state-owned buildings in the  
31 proximity of the State Capitol and in other locations.



1           (2) When any board, agency, commission, or department of the state  
2 government not otherwise specifically authorized by law desires to use  
3 funds available for the purpose of renting office space outside of the  
4 State Capitol, it shall submit a request to the Director of  
5 Administrative Services. If the director approves the lease, the terms  
6 and location shall be approved by the director and the administrator in  
7 writing and the leases shall be entered into and administered by the  
8 administrator on behalf of the board, agency, commission, or department.  
9 A copy of all such lease contracts shall be kept on file by the state  
10 building division and shall be open to inspection by the Legislature and  
11 the public during normal business hours.

12           (3)(a) The administrator shall develop a system of charges to cover  
13 basic rental, maintenance, renovations, and operation of such leased and  
14 owned properties. The charges to state agencies, boards, commissions, or  
15 departments of state government shall be paid from funds available for  
16 the purpose of renting space on a regular basis and placed, as  
17 applicable, in the State Building Revolving Fund and the State Building  
18 Renewal Assessment Fund. The administrator shall make payments for basic  
19 rentals, renovations, and maintenance and operational costs of all leased  
20 and owned buildings from the State Building Revolving Fund except for  
21 expenses relating to security provided by the Nebraska State Patrol as  
22 provided in subdivision (b) of this subsection.

23           (b) The State Building Revolving Fund is created. The fund shall be  
24 administered by the administrator. The fund shall consist of rental  
25 charges and other receipts collected pursuant to contractual agreements  
26 between the state building division and other entities as authorized by  
27 law. The fund shall only be used to support the operation of the state  
28 building division as provided by law, except that the Legislature shall  
29 make fund transfers each fiscal year through the budget process from the  
30 State Building Revolving Fund to the Capitol Security Revolving Fund to  
31 help pay non-general-fund costs associated with the operation of the

1 state capitol security division of the Nebraska State Patrol. Any money  
2 in the State Building Revolving Fund available for investment shall be  
3 invested by the state investment officer pursuant to the Nebraska Capital  
4 Expansion Act and the Nebraska State Funds Investment Act. Beginning  
5 October 1, 2024, any investment earnings from investment of money in the  
6 fund shall be credited to the General Fund.

7 (4) The charges for such leased and owned properties shall only be  
8 adjusted by the administrator on July 1. Prior to any adjustment in the  
9 system of charges, the Department of Administrative Services, on or  
10 before December 1 of the year preceding the effective date of such  
11 adjustment, shall provide electronic notification to the Committee on  
12 Building Maintenance, the Clerk of the Legislature, and the Legislative  
13 Fiscal Analyst of the proposed adjustment to the system of charges.

14 (5) Commencing on April 18, 1992, all leases of real property  
15 entered into by any state agency, board, commission, or department shall  
16 be subject to this section. Leases held by a state agency, board,  
17 commission, or department on such date shall be valid until the lease  
18 contract is terminated or is subject to renewal. The division shall  
19 monitor all such leases and determine when the lease is subject to  
20 renewal. Once the determination is made, the division shall cancel the  
21 lease as of the renewal date and shall treat the need of the agency,  
22 board, commission, or department as an original request for space and  
23 subject to this section. This subsection shall not apply to (a) state-  
24 owned facilities to be rented to state agencies or other parties by the  
25 University of Nebraska, the Nebraska state colleges, the Department of  
26 Transportation, and the Board of Educational Lands and Funds, (b)  
27 facilities to be leased for use by the University of Nebraska, the  
28 Nebraska state colleges, and the Board of Educational Lands and Funds,  
29 (c) facilities to be leased for nonoffice use by the Department of  
30 Transportation, or (d) facilities controlled by the State Department of  
31 Education, which were formerly controlled by the Nebraska School for the

1 Visually Handicapped, to be rented to state agencies or other parties by  
2 the department.

3 Sec. 36. Section 81-1110.04, Reissue Revised Statutes of Nebraska,  
4 is amended to read:

5 81-1110.04 The Accounting Division Revolving Fund is created. The  
6 fund shall consist of (1) accounting assessments received from state  
7 agencies, boards, and commissions, (2) interest earnings credited and  
8 transferred to the fund, (3) payments received for services rendered by  
9 the accounting division, and (4) rebate revenue transferred to the fund  
10 from certain state purchasing card programs. The fund shall be used for  
11 payment of administrative expenses of the accounting division of the  
12 Department of Administrative Services. The fund shall be administered by  
13 the Accounting Administrator. Any money in the fund available for  
14 investment shall be invested by the state investment officer pursuant to  
15 the Nebraska Capital Expansion Act and the Nebraska State Funds  
16 Investment Act. Beginning October 1, 2024, any investment earnings from  
17 investment of money in the fund shall be credited to the General Fund.

18 Sec. 37. Section 81-1117, Reissue Revised Statutes of Nebraska, is  
19 amended to read:

20 81-1117 (1) As used in this section, unless the context otherwise  
21 requires, information management includes, but is not limited to:

22 (a) Mainframe computers, minicomputers, microprocessors, word  
23 processors, and desktop computers;

24 (b) Any peripheral device to be used with the equipment listed in  
25 subdivision (1)(a) of this section for such purposes as data input and  
26 output, data storage, or data communications;

27 (c) Any code or program to control the operation of the equipment or  
28 devices listed in subdivision (1)(a) or (1)(b) of this section; and

29 (d) Employment of professional expertise for computer system design,  
30 operations, or program development.

31 (2) Subject to review and approval by the Chief Information Officer,

1 the information management services administrator shall have the  
2 following powers, duties, and responsibilities:

3 (a) He or she may review the accounting and other records and  
4 reporting systems of all divisions within the Department of  
5 Administrative Services and within every other department and agency of  
6 the state;

7 (b) He or she shall systematically review the potential application  
8 of information management to any work performed outside the information  
9 management services division or by any department or agency of the state  
10 or any subdivision of any department or agency of the state, and if the  
11 costs of mechanizing such work will not exceed present costs or if  
12 efficiencies may be achieved, he or she may accept responsibility for the  
13 performance of such work. He or she may also review computer applications  
14 being used to determine if revision or deletion of computer applications  
15 would be beneficial. The findings of reviews made pursuant to this  
16 subdivision shall be reported to the Governor and the Legislative Fiscal  
17 Analyst. The findings submitted to the Legislative Fiscal Analyst shall  
18 be submitted electronically;

19 (c) He or she may, with the approval of the Chief Information  
20 Officer, make such revisions to internal systems for production of  
21 accounting and other reports as may be necessary to permit economical  
22 undertaking of work to be performed by the information management  
23 services division for any agency or department of the state;

24 (d) He or she shall organize the information management services  
25 division to provide system review, system design, feasibility studies,  
26 and machine reviews;

27 (e) He or she may review the operations of information management  
28 installations as may exist in any department or agency of the state and  
29 may cause such operations to be merged with those of the information  
30 management services division in the event that a cost analysis shows that  
31 economic advantage may be achieved. He or she may permit the

1 establishment of departmental or agency information management operations  
2 in any department or agency of the state if his or her analysis of  
3 feasibility shows a potential economy or a substantial convenience for  
4 the state incident to such separate establishment. No state agency shall  
5 hire, purchase, lease, or rent any information management item listed in  
6 subsection (1) of this section without the written approval of the  
7 information management services administrator. All new computer programs  
8 developed or acquired for use with information management equipment of  
9 any state agency shall be documented according to standards developed or  
10 approved by the information management services administrator;

11 (f) He or she shall prepare a budget in sufficient time in advance  
12 of the statutory date for submittal of budget requests by departments and  
13 agencies of the state as to permit each department and agency for which  
14 services are performed, or are to be performed during the request budget  
15 period, to be informed of the cost of maintaining the current fiscal  
16 year's production work for inclusion within their respective budget  
17 requests;

18 (g) He or she shall provide for a system of charges for services  
19 rendered by the information management services division or the Nebraska  
20 Information Technology Commission to any other department or agency of  
21 the state when these charges are allocable to a particular project  
22 carried on by such department or division. Such standard rate charges  
23 shall, as nearly as may be practical, reflect the actual costs incurred  
24 in the performance of services for such department or agency. Such system  
25 of charges shall be annually reviewed by the Legislature's Committee on  
26 Appropriations. Rates planned for the coming fiscal year shall be  
27 included in the instructions for completion of budget request forms as  
28 annually prepared by the Department of Administrative Services budget  
29 division. If rate revisions are required during the fiscal year to  
30 reflect changes in the information management services division's  
31 operating costs, these revisions shall be announced to state agencies at

1 least thirty days prior to their use in billing these agencies for  
2 service. Miscellaneous supplies shall be billed to using agencies at  
3 actual cost. Equipment used primarily by one agency for special  
4 applications shall be billed to that agency at actual cost. In the event  
5 of saturation of the information management services division with the  
6 resulting need for contractual support to be furnished by another  
7 information management installation, agencies shall be billed at actual  
8 cost. The charges received by the department for information management  
9 services shall be credited to a fund hereby created which shall be known  
10 as the Information Management Revolving Fund. Expenditures shall be made  
11 from such fund to finance the operations of the information management  
12 services division or the Nebraska Information Technology Commission in  
13 accordance with appropriations made by the Legislature. Any money in the  
14 Information Management Revolving Fund available for investment shall be  
15 invested by the state investment officer pursuant to the Nebraska Capital  
16 Expansion Act and the Nebraska State Funds Investment Act. Beginning  
17 October 1, 2024, any investment earnings from investment of money in the  
18 fund shall be credited to the General Fund;

19 (h) He or she may provide information management services and  
20 technical assistance to any subdivision of government as provided for  
21 under the Interlocal Cooperation Act or the Joint Public Agency Act;

22 (i) He or she shall provide for the centralization of all  
23 administrative work, including that of educational institutions, into the  
24 information management services division;

25 (j) He or she shall provide definitions of standards and common data  
26 elements, coordinate the collection of data, consolidate data files or  
27 data banks, and review and approve or disapprove the establishment of  
28 separate data banks; and

29 (k) He or she shall provide assistance as requested by the Nebraska  
30 Information Technology Commission to support the technical panel created  
31 in section 86-521.

1 Each member of the Legislature shall receive an electronic copy of  
2 the report required by subdivision (2)(b) of this section by making a  
3 request for it to the administrator.

4 Sec. 38. Section 81-1120.29, Reissue Revised Statutes of Nebraska,  
5 is amended to read:

6 81-1120.29 There is hereby established a revolving fund to be known  
7 as the Communications Revolving Fund. Beginning July 1, 2011,  
8 appropriations made to the division of communications of the office of  
9 Chief Information Officer for the purposes of sections 81-1120.01 to  
10 81-1120.28 shall be credited to the fund. Beginning July 1, 2011, all  
11 funds received under such sections and all funds received for  
12 communications services provided to any agency, department, political  
13 subdivision, or other user shall be credited to the fund. The division  
14 shall, under policies and procedures established by the director, expend  
15 funds from time to time credited to the fund for the communications  
16 purposes enumerated in such sections. Any money in the Communications  
17 Revolving Fund available for investment shall be invested by the state  
18 investment officer pursuant to the Nebraska Capital Expansion Act and the  
19 Nebraska State Funds Investment Act. Beginning October 1, 2024, any  
20 investment earnings from investment of money in the fund shall be  
21 credited to the General Fund.

22 Sec. 39. Section 81-12,218, Revised Statutes Supplement, 2023, is  
23 amended to read:

24 81-12,218 (1) The Nebraska Rural Projects Fund is hereby created.  
25 The fund shall receive money from application fees paid under the  
26 Nebraska Rural Projects Act and from transfers authorized by the  
27 Legislature, grants, private contributions, repayments of matching funds,  
28 and all other sources. Any money in the fund available for investment  
29 shall be invested by the state investment officer pursuant to the  
30 Nebraska Capital Expansion Act and the Nebraska State Funds Investment  
31 Act. Beginning October 1, 2024, any investment earnings from investment

1 of money in the fund shall be credited to the General Fund.

2 (2) Distributions of matching funds shall only be made from the  
3 Nebraska Rural Projects Fund fund in amounts determined pursuant to  
4 section 81-12,211.

5 Sec. 40. Section 81-12,224, Revised Statutes Cumulative Supplement,  
6 2022, is amended to read:

7 81-12,224 The Shovel-Ready Capital Recovery and Investment Fund is  
8 created. The fund shall consist of transfers authorized by the  
9 Legislature and any gifts, grants, or bequests from any source, including  
10 federal, state, public, and private sources. The fund shall be  
11 administered by the department and shall be used to make grants under the  
12 Shovel-Ready Capital Recovery and Investment Act. Any money in the fund  
13 available for investment shall be invested by the state investment  
14 officer pursuant to the Nebraska Capital Expansion Act and the Nebraska  
15 State Funds Investment Act. Beginning October 1, 2024, any investment  
16 earnings from investment of money in the fund shall be credited to the  
17 General Fund.

18 Sec. 41. Section 81-1558, Revised Statutes Cumulative Supplement,  
19 2022, is amended to read:

20 81-1558 There is hereby created within the state treasury a fund to  
21 be known as the Nebraska Litter Reduction and Recycling Fund. The  
22 proceeds of the fee imposed by sections 81-1559 to 81-1560.02, money  
23 received by the department as gifts, donations, or contributions toward  
24 the goals stated in section 81-1535, and money received by the department  
25 for nonprofit activities concerning litter reduction and recycling,  
26 including, but not limited to, honoraria, literature furnished by the  
27 department, and funds realized as reimbursement for expenses in  
28 conducting educational forums, shall be remitted to the State Treasurer  
29 for credit to such fund to be used for the administration and enforcement  
30 of the Nebraska Litter Reduction and Recycling Act. Any money in the  
31 Nebraska Litter Reduction and Recycling Fund available for investment



1 shall be invested by the state investment officer pursuant to the  
2 Nebraska Capital Expansion Act and the Nebraska State Funds Investment  
3 Act. Beginning October 1, 2024, any investment earnings from investment  
4 of money in the fund shall be credited to the General Fund.

5 Sec. 42. Section 81-15,174, Revised Statutes Supplement, 2023, is  
6 amended to read:

7 81-15,174 The Nebraska Environmental Trust Fund is created. The fund  
8 shall be maintained in the state accounting system as a cash fund. Except  
9 as otherwise provided in this section, the fund shall be used to carry  
10 out the purposes of the Nebraska Environmental Trust Act, including the  
11 payment of administrative costs. Money in the fund shall include proceeds  
12 credited pursuant to section 9-812 and proceeds designated by the board  
13 pursuant to section 81-15,173. Transfers may be made from the Nebraska  
14 Environmental Trust Fund to the Water Resources Cash Fund at the  
15 direction of the Legislature, and any money so transferred shall be  
16 expended in accordance with section 81-15,168. Any money in the fund  
17 available for investment shall be invested by the state investment  
18 officer pursuant to the Nebraska Capital Expansion Act and the Nebraska  
19 State Funds Investment Act. Beginning October 1, 2024, any investment  
20 earnings from investment of money in the fund shall be credited to the  
21 General Fund.

22 Sec. 43. Section 81-3142, Revised Statutes Supplement, 2023, is  
23 amended to read:

24 81-3142 The HCBS Enhanced FMAP Fund is created. The fund shall be  
25 used to enhance and expand home and community-based services (HCBS)  
26 spending as outlined in the federal American Rescue Plan Act of 2021, 42  
27 U.S.C. 802, as amended. The fund shall be administered by the Department  
28 of Health and Human Services. The fund shall consist of transfers  
29 authorized by the Legislature and any gifts, grants, or bequests for such  
30 purposes from any source, including federal, state, public, and private  
31 sources. Any money in the fund available for investment may be invested

1 by the state investment officer pursuant to the Nebraska Capital  
2 Expansion Act and the Nebraska State Funds Investment Act. Beginning  
3 October 1, 2024, any investment earnings from investment of money in the  
4 fund shall be credited to the General Fund.

5 Sec. 44. Section 81-3714, Revised Statutes Cumulative Supplement,  
6 2022, is amended to read:

7 81-3714 The State Visitors Promotion Cash Fund is created. The fund  
8 shall be administered by the commission. The fund shall consist of  
9 revenue deposited into the fund pursuant to section 81-3715 and money  
10 donated as gifts, bequests, or other contributions from public or private  
11 entities. Funds made available by any department or agency of the United  
12 States may also be credited to the fund if so directed by such department  
13 or agency. The commission shall use the proceeds of the fund to generally  
14 promote, encourage, and attract visitors to and within the State of  
15 Nebraska, to erect and replace highway tourism markers, to enhance the  
16 use of travel and tourism facilities within the state, to provide grants  
17 to communities and organizations, and to contract with the Department of  
18 Administrative Services to provide support services to the commission,  
19 including, but not limited to, accounting and personnel functions. The  
20 proceeds of the fund shall be in addition to funds appropriated to the  
21 commission from the General Fund. Transfers may be made from the State  
22 Visitors Promotion Cash Fund to the General Fund at the direction of the  
23 Legislature. The State Treasurer shall transfer one million dollars from  
24 the State Visitors Promotion Cash Fund to the General Fund on or before  
25 June 30, 2019, on such dates and in such amounts as directed by the  
26 budget administrator of the budget division of the Department of  
27 Administrative Services. Any money in the State Visitors Promotion Cash  
28 Fund available for investment shall be invested by the state investment  
29 officer pursuant to the Nebraska Capital Expansion Act and the Nebraska  
30 State Funds Investment Act. Beginning October 1, 2024, any investment  
31 earnings from investment of money in the fund shall be credited to the

1 General Fund.

2       Sec. 45. Section 83-150, Revised Statutes Cumulative Supplement,  
3 2022, is amended to read:

4       83-150 All funds received by the Department of Correctional Services  
5 under sections 83-144 to 83-152 and from the recycling of material used  
6 in the production of goods or the provision of services by the  
7 department's correctional industries program shall be remitted to the  
8 State Treasurer for credit to the Correctional Industries Revolving Fund,  
9 which fund is hereby created. The fund shall be administered by the  
10 Director of Correctional Services. The fund (1) shall be used to pay all  
11 proper expenses incident to the administration of sections 83-144 to  
12 83-152 and (2) may be used to carry out section 83-186.01, except that  
13 transfers from the fund to the General Fund may be made at the direction  
14 of the Legislature. Any money in the Correctional Industries Revolving  
15 Fund available for investment shall be invested by the state investment  
16 officer pursuant to the Nebraska Capital Expansion Act and the Nebraska  
17 State Funds Investment Act. Beginning October 1, 2024, any investment  
18 earnings from investment of money in the fund shall be credited to the  
19 General Fund.

20       Sec. 46. Section 83-913.01, Reissue Revised Statutes of Nebraska, is  
21 amended to read:

22       83-913.01 (1) There is hereby created the Department of Correctional  
23 Services Facility Cash Fund.

24       Except as otherwise provided, all money derived from any source in  
25 any facility under the supervision of the Department of Correctional  
26 Services shall be remitted to the State Treasurer in accordance with the  
27 policies and procedures established by the Director of Correctional  
28 Services for credit to the fund. Transfers may be made from the fund to  
29 the General Fund at the direction of the Legislature. Any money in the  
30 Department of Correctional Services Facility Cash Fund available for  
31 investment may be invested pursuant to the Nebraska Capital Expansion Act

1 and the Nebraska State Funds Investment Act. Beginning October 1, 2024,  
2 any investment earnings from investment of money in the fund shall be  
3 credited to the General Fund.

4 (2) All disbursements from the Department of Correctional Services  
5 Facility Cash Fund fund shall be made by the Director of Administrative  
6 Services by warrants drawn on the fund only upon certification of  
7 expenses by the chief executive officer of the appropriate facility  
8 within the Department of Correctional Services and upon presentation of  
9 proper vouchers for such expenses by the Director of Correctional  
10 Services or his or her authorized agent.

11 Sec. 47. Section 84-612, Revised Statutes Supplement, 2023, as  
12 amended by Laws 2024, LB600, section 9, and Laws 2024, LB1413, section  
13 58, is amended to read:

14 84-612 (1) There is hereby created within the state treasury a fund  
15 known as the Cash Reserve Fund which shall be under the direction of the  
16 State Treasurer. The fund shall only be used pursuant to this section.

17 (2) The State Treasurer shall transfer funds from the Cash Reserve  
18 Fund to the General Fund upon certification by the Director of  
19 Administrative Services that the current cash balance in the General Fund  
20 is inadequate to meet current obligations. Such certification shall  
21 include the dollar amount to be transferred. Any transfers made pursuant  
22 to this subsection shall be reversed upon notification by the Director of  
23 Administrative Services that sufficient funds are available.

24 (3) In addition to receiving transfers from other funds, the Cash  
25 Reserve Fund shall receive federal funds received by the State of  
26 Nebraska for undesignated general government purposes, federal revenue  
27 sharing, or general fiscal relief of the state.

28 (4) The State Treasurer shall transfer fifteen million eight hundred  
29 forty-one thousand dollars from the Governor's Emergency Cash Fund to the  
30 Cash Reserve Fund on or before June 30, 2024, on such dates and in such  
31 amounts as directed by the budget administrator of the budget division of

1 the Department of Administrative Services.

2 (5) The State Treasurer shall transfer one hundred sixty-six million  
3 six hundred seventy-three thousand five hundred eighty dollars from the  
4 Cash Reserve Fund to the Nebraska Capital Construction Fund on or after  
5 July 1, 2023, but before June 30, 2024, on such dates and in such amounts  
6 as directed by the budget administrator of the budget division of the  
7 Department of Administrative Services.

8 (6) No funds shall be transferred from the Cash Reserve Fund to  
9 fulfill the obligations created under the Nebraska Property Tax Incentive  
10 Act unless the balance in the Cash Reserve Fund after such transfer will  
11 be at least equal to five hundred million dollars.

12 (7) The State Treasurer shall transfer ten million dollars from the  
13 Cash Reserve Fund to the School Safety and Security Fund as soon as  
14 administratively possible after September 2, 2023, on such dates and in  
15 such amounts as directed by the budget administrator of the budget  
16 division of the Department of Administrative Services.

17 (8) The State Treasurer shall transfer three million dollars from  
18 the Cash Reserve Fund to the Risk Loss Trust on or before June 30, 2024,  
19 on such dates and in such amounts as directed by the budget administrator  
20 of the budget division of the Department of Administrative Services.

21 (9) The State Treasurer shall transfer eleven million three hundred  
22 twenty thousand dollars from the Cash Reserve Fund to the Health and  
23 Human Services Cash Fund on or after July 1, 2023, but on or before June  
24 30, 2024, on such dates and in such amounts as directed by the budget  
25 administrator of the budget division of the Department of Administrative  
26 Services.

27 (10) The State Treasurer shall transfer five hundred seventy-four  
28 million five hundred thousand dollars from the Cash Reserve Fund to the  
29 Perkins County Canal Project Fund on or before June 30, 2024, on such  
30 dates and in such amounts as directed by the budget administrator of the  
31 budget division of the Department of Administrative Services.

1           (11) The State Treasurer shall transfer one million one hundred  
2 fifteen thousand dollars from the Cash Reserve Fund to the Public Safety  
3 Cash Fund on or after July 1, 2023, but before June 30, 2024, on such  
4 dates and in such amounts as directed by the budget administrator of the  
5 budget division of the Department of Administrative Services.

6           (12) The State Treasurer shall transfer five million dollars from  
7 the Cash Reserve Fund to the Nebraska Public Safety Communication System  
8 Revolving Fund on or after July 1, 2023, but before June 30, 2024, on  
9 such dates and in such amounts as directed by the budget administrator of  
10 the budget division of the Department of Administrative Services.

11           (13) The State Treasurer shall transfer two million four hundred  
12 twenty-five thousand dollars from the Cash Reserve Fund to the Nebraska  
13 Public Safety Communication System Revolving Fund on or after July 1,  
14 2024, but before June 30, 2025, on such dates and in such amounts as  
15 directed by the budget administrator of the budget division of the  
16 Department of Administrative Services.

17           (14) The State Treasurer shall transfer seventy million dollars from  
18 the Cash Reserve Fund to the Shovel-Ready Capital Recovery and Investment  
19 Fund on or after July 1, 2023, but before June 30, 2024, on such dates  
20 and in such amounts as directed by the budget administrator of the budget  
21 division of the Department of Administrative Services.

22           (15) The State Treasurer shall transfer two million dollars from the  
23 Cash Reserve Fund to the Site and Building Development Fund on or after  
24 July 1, 2023, but before June 30, 2024, on such dates and in such amounts  
25 as directed by the budget administrator of the budget division of the  
26 Department of Administrative Services.

27           (16) The State Treasurer shall transfer twenty million dollars from  
28 the Cash Reserve Fund to the Economic Development Cash Fund on or after  
29 July 1, 2023, but before June 30, 2024, on such dates and in such amounts  
30 as directed by the budget administrator of the budget division of the  
31 Department of Administrative Services.

1 (17) The State Treasurer shall transfer two hundred forty million  
2 dollars from the Cash Reserve Fund to the Economic Recovery Contingency  
3 Fund on or after July 1, 2023, but before June 30, 2024, on such dates  
4 and in such amounts as directed by the budget administrator of the budget  
5 division of the Department of Administrative Services.

6 (18) The State Treasurer shall transfer ten million dollars from the  
7 Cash Reserve Fund to the Critical Infrastructure Facilities Cash Fund on  
8 or after July 1, 2023, but before June 30, 2024, on such dates and in  
9 such amounts as directed by the budget administrator of the budget  
10 division of the Department of Administrative Services.

11 (19) The State Treasurer shall transfer four hundred forty million  
12 dollars from the General Fund to the Cash Reserve Fund on or after July  
13 1, 2023, but before June 30, 2024, on such dates and in such amounts as  
14 directed by the budget administrator of the budget division of the  
15 Department of Administrative Services.

16 (20) The State Treasurer shall transfer four million dollars from  
17 the Cash Reserve Fund to the General Fund on or after July 1, 2024, but  
18 before June 30, 2025, on such dates and in such amounts as directed by  
19 the budget administrator of the budget division of the Department of  
20 Administrative Services.

21 (21) The State Treasurer shall transfer twenty-nine million four  
22 hundred fifty-eight thousand eight hundred dollars from the Cash Reserve  
23 Fund to the Nebraska Capital Construction Fund on or after July 1, 2024,  
24 but before June 30, 2025, on such dates and in such amounts as directed  
25 by the budget administrator of the budget division of the Department of  
26 Administrative Services.

27 (22) The State Treasurer shall transfer two million five hundred  
28 thousand dollars from the Cash Reserve Fund to the Materiel Division  
29 Revolving Fund on or after July 1, 2023, but before June 30, 2024, on  
30 such dates and in such amounts as directed by the budget administrator of  
31 the budget division of the Department of Administrative Services.

1 (23) The State Treasurer shall transfer ten million dollars from the  
2 Cash Reserve Fund to the Youth Outdoor Education Innovation Fund on or  
3 after July 1, 2023, but before June 30, 2024, on such dates and in such  
4 amounts as directed by the budget administrator of the budget division of  
5 the Department of Administrative Services.

6 (24) The State Treasurer shall transfer twenty-eight million dollars  
7 from the Jobs and Economic Development Initiative Fund to the Cash  
8 Reserve Fund on or before June 30, 2024, on such dates and in such  
9 amounts as directed by the budget administrator of the budget division of  
10 the Department of Administrative Services.

11 (25) The State Treasurer shall transfer five million dollars from  
12 the Cash Reserve Fund to the State Insurance Fund on or before July 10,  
13 2024, on such dates and in such amounts as directed by the budget  
14 administrator of the budget division of the Department of Administrative  
15 Services.

16 (26) The State Treasurer shall transfer three million five hundred  
17 thousand dollars from the Cash Reserve Fund to the Health and Human  
18 Services Cash Fund on or after July 1, 2024, but on or before June 30,  
19 2025, on such dates and in such amounts as directed by the budget  
20 administrator of the budget division of the Department of Administrative  
21 Services.

22 (27) The State Treasurer shall transfer three million two hundred  
23 fifty thousand dollars from the Cash Reserve Fund to the State Insurance  
24 Fund as soon as possible after the effective date of this act, on such  
25 dates and in such amounts as directed by the budget administrator of the  
26 budget division of the Department of Administrative Services.

27 (28) The State Treasurer shall transfer five million dollars from  
28 the Cash Reserve Fund to the Municipality Infrastructure Aid Fund on or  
29 after July 1, 2024, but before July 15, 2024, on such dates and in such  
30 amounts as directed by the budget administrator of the budget division of  
31 the Department of Administrative Services.



1           (29) The State Treasurer shall transfer twenty-five million dollars  
2 from the Cash Reserve Fund to the Governor's Emergency Cash Fund on or  
3 before June 30, 2025, on such dates and in such amounts as directed by  
4 the budget administrator of the budget division of the Department of  
5 Administrative Services.

6           (30) The State Treasurer shall transfer ten million dollars from the  
7 Cash Reserve Fund to the Governor's Emergency Cash Fund on or after July  
8 1, 2025, but before June 30, 2026, on such dates and in such amounts as  
9 directed by the budget administrator of the budget division of the  
10 Department of Administrative Services.

11           (31) It is the intent of the Legislature to transfer two hundred  
12 million dollars from the Cash Reserve Fund to the General Fund on or  
13 after July 1, 2026, but before June 30, 2027, if the balance of the Cash  
14 Reserve Fund on July 1, 2026, after accounting for the transfers in this  
15 section, does not fall below sixteen percent of the amount appropriated,  
16 excluding encumbered and certified reappropriations, from the General  
17 Fund for fiscal year 2026-27.

18           Sec. 48. Section 84-1227, Revised Statutes Cumulative Supplement,  
19 2022, is amended to read:

20           84-1227 There is hereby established in the state treasury a special  
21 fund to be known as the Records Management Cash Fund which, when  
22 appropriated by the Legislature, shall be expended by the Secretary of  
23 State for the purposes of providing records management services and  
24 assistance to state and local agencies, for development and maintenance  
25 of the portal for providing electronic access to public records or  
26 electronic information and services, and for grants to a state or local  
27 agency as provided in subdivision (1)(j) of section 84-1204. All fees and  
28 charges for the purpose of records management services and analysis  
29 received by the Secretary of State from the local agencies shall be  
30 remitted to the State Treasurer for credit to such fund. Transfers may be  
31 made from the fund to the General Fund, the Secretary of State Cash Fund,

1 or the Election Administration Fund at the direction of the Legislature.  
2 Any money in the Records Management Cash Fund available for investment  
3 shall be invested by the state investment officer pursuant to the  
4 Nebraska Capital Expansion Act and the Nebraska State Funds Investment  
5 Act. Beginning October 1, 2024, any investment earnings from investment  
6 of money in the fund shall be credited to the General Fund.

7 Sec. 49. Section 85-2009, Revised Statutes Supplement, 2023, is  
8 amended to read:

9 85-2009 (1) The Community College Gap Assistance Program Fund is  
10 created. The fund shall be under the direction of the committee and shall  
11 be administered by the Coordinating Commission for Postsecondary  
12 Education. The fund shall consist of money received pursuant to section  
13 79-3501, any other money received by the state in the form of grants or  
14 gifts from nonfederal sources, such other amounts as may be transferred  
15 or otherwise accrue to the fund, and any investment income earned on the  
16 fund. The fund shall be used to carry out the community college gap  
17 assistance program pursuant to the Community College Gap Assistance  
18 Program Act. Any money in the fund available for investment shall be  
19 invested by the state investment officer pursuant to the Nebraska Capital  
20 Expansion Act and the Nebraska State Funds Investment Act. Beginning  
21 October 1, 2024, any investment earnings from investment of money in the  
22 fund shall be credited to the General Fund.

23 (2) In addition to community college gap assistance awarded to  
24 students, money in the Community College Gap Assistance Program Fund fund  
25 may also be used by the committee:

26 (a) To establish application and funding procedures; and

27 (b) To assist other eligible institutions as specified in contracts  
28 entered into pursuant to subsection (4) of section 85-2010 in defraying  
29 the costs of direct staff support services, including, but not limited  
30 to, marketing, outreach, applications, interviews, and assessments  
31 related to the community college gap assistance program.

1 (3) Each community college may use up to ten percent of any money  
2 received from the fund to defray the costs of direct staff support  
3 services, including, but not limited to, marketing, outreach,  
4 applications, interviews, and assessments.

5 Sec. 50. Section 86-324, Revised Statutes Supplement, 2023, as  
6 amended by Laws 2024, LB1413, section 59, is amended to read:

7 86-324 (1) The Nebraska Telecommunications Universal Service Fund is  
8 hereby created. The fund shall provide the assistance necessary to make  
9 universal access to telecommunications services available to all persons  
10 in the state consistent with the policies set forth in the Nebraska  
11 Telecommunications Universal Service Fund Act. Only eligible  
12 telecommunications companies designated by the commission shall be  
13 eligible to receive support to serve high-cost areas from the fund. A  
14 telecommunications company that receives such support shall use that  
15 support only for the provision, maintenance, and upgrading of facilities  
16 and services for which the support is intended. Any such support should  
17 be explicit and sufficient to achieve the purpose of the act.

18 (2) Notwithstanding the provisions of section 86-124, in addition to  
19 other provisions of the act, and to the extent not prohibited by federal  
20 law, the commission:

21 (a) Shall have authority and power to subject eligible  
22 telecommunications companies to service quality, customer service, and  
23 billing regulations. Such regulations shall apply only to the extent of  
24 any telecommunications services or offerings made by an eligible  
25 telecommunications company which are eligible for support by the fund.  
26 The commission shall be reimbursed from the fund for all costs related to  
27 drafting, implementing, and enforcing the regulations and any other  
28 services provided on behalf of customers pursuant to this subdivision;

29 (b) Shall have authority and power to issue orders carrying out its  
30 responsibilities and to review the compliance of any eligible  
31 telecommunications company receiving support for continued compliance

1 with any such orders or regulations adopted pursuant to the act;

2 (c) May withhold all or a portion of the funds to be distributed  
3 from any telecommunications company failing to continue compliance with  
4 the commission's orders or regulations;

5 (d) Shall withhold support distributed from the fund from any  
6 telecommunications company using or providing any communications  
7 equipment or service deemed to pose a threat to national security  
8 identified on the Covered List developed pursuant to 47 C.F.R. 1.50002,  
9 as such regulation existed on January 1, 2023, and published by the  
10 Public Safety and Homeland Security Bureau of the Federal Communications  
11 Commission pursuant to the federal Secure and Trusted Communications  
12 Networks Act of 2019, 47 U.S.C. 1601 et seq., as such act existed on  
13 January 1, 2023, and the rules adopted pursuant to such act by the  
14 Federal Communications Commission on November 11, 2022, in its Report and  
15 Order FCC 22-84. Any telecommunications company that removes,  
16 discontinues, or replaces any communications equipment or service  
17 identified on the Covered List described in this subdivision in  
18 compliance with federal law shall not be required to obtain any  
19 additional permits from any state agency or political subdivision in the  
20 removal, discontinuance, or replacement of such communications equipment  
21 or service as long as the state agency or political subdivision is  
22 properly notified of the necessary replacements and the replacement of  
23 any communications equipment is similar to the existing communications  
24 equipment;

25 (e) Shall require every telecommunications company to contribute to  
26 any universal service mechanism established by the commission pursuant to  
27 state law. The commission shall require, as reasonably necessary, an  
28 annual audit of any telecommunications company to be performed by a  
29 third-party certified public accountant to insure the billing,  
30 collection, and remittance of a surcharge for universal service. The  
31 costs of any audit required pursuant to this subdivision shall be paid by

1 the telecommunications company being audited;

2 (f) Shall require an audit of information provided by a  
3 telecommunications company to be performed by a third-party certified  
4 public accountant for purposes of calculating universal service fund  
5 payments to such telecommunications company. The costs of any audit  
6 required pursuant to this subdivision shall be paid by the  
7 telecommunications company being audited; and

8 (g) May administratively fine pursuant to section 75-156 any person  
9 who violates the Nebraska Telecommunications Universal Service Fund Act.

10 (3) Any money in the fund available for investment shall be invested  
11 by the state investment officer pursuant to the Nebraska Capital  
12 Expansion Act and the Nebraska State Funds Investment Act.

13 (4)(a) Transfers may be made from earnings on the Nebraska  
14 Telecommunications Universal Service Fund to the 211 Cash Fund or the  
15 General Fund at the direction of the Legislature.

16 (b) The State Treasurer shall transfer one million two hundred  
17 seventy-five thousand dollars on July 1, 2023, from the earnings on the  
18 Nebraska Telecommunications Universal Service Fund to the 211 Cash Fund.  
19 The State Treasurer shall transfer one million four hundred fifty-five  
20 thousand dollars on July 1, 2024, from the earnings on the Nebraska  
21 Telecommunications Universal Service Fund to the 211 Cash Fund.

22 (c) Beginning October 1, 2024, any investment earnings from  
23 investment of money in the Nebraska Telecommunications Universal Service  
24 Fund remaining after transfers to the 211 Cash Fund shall be credited to  
25 the General Fund. On June 30, 2025, the State Treasurer shall transfer  
26 all earnings on the Nebraska Telecommunications Universal Service Fund,  
27 less any transfers made to the 211 Cash Fund in such fiscal year, to the  
28 General Fund.

29 Sec. 51. Original sections 8-604, 9-1107, 13-2704, 37-345, 44-116,  
30 48-1,103, 60-3,201.01, 60-1505, 60-1509, 60-1513, 72-232.02, 74-1317,  
31 81-1010, 81-1110.04, 81-1117, 81-1120.29, and 83-913.01, Reissue Revised

1 Statutes of Nebraska; sections 37-327.03, 37-1017, 38-157, 39-1390,  
2 61-222, 81-179, 81-829.33, 81-8,239.03, 81-1108.22, 81-12,224, 81-1558,  
3 81-3714, 83-150, and 84-1227, Revised Statutes Cumulative Supplement,  
4 2022; sections 79-3109, 81-12,218, 81-15,174, 81-3142, and 85-2009,  
5 Revised Statutes Supplement, 2023; section 8-1120, Reissue Revised  
6 Statutes of Nebraska, as amended by Laws 2024, LB1074, section 48;  
7 section 48-621, Reissue Revised Statutes of Nebraska, as amended by Laws  
8 2024, LB1413, section 36; section 59-1608.04, Reissue Revised Statutes of  
9 Nebraska, as amended by Laws 2024, LB1413, section 41; section 37-327.02,  
10 Revised Statutes Cumulative Supplement, 2022, as amended by Laws 2024,  
11 LB1108, section 1; section 55-901, Revised Statutes Cumulative  
12 Supplement, 2022, as amended by Laws 2024, LB1413, section 39; section  
13 61-405, Revised Statutes Cumulative Supplement, 2022, as amended by Laws  
14 2024, LB1413, section 42; section 68-996, Revised Statutes Cumulative  
15 Supplement, 2022, as amended by Laws 2024, LB62, section 3, Laws 2024,  
16 LB857, section 9, Laws 2024, LB904, section 3, Laws 2024, LB905, section  
17 2, and Laws 2024, LB1413, section 43; section 77-5601, Revised Statutes  
18 Cumulative Supplement, 2022, as amended by Laws 2024, LB1317, section 95;  
19 section 37-1804, Revised Statutes Supplement, 2023, as amended by Laws  
20 2024, LB1413, section 34; section 61-218, Revised Statutes Supplement,  
21 2023, as amended by Laws 2024, LB1368, section 9; section 77-4025,  
22 Revised Statutes Supplement, 2023, as amended by Laws 2024, LB1204,  
23 section 36; section 84-612, Revised Statutes Supplement, 2023, as amended  
24 by Laws 2024, LB600, section 9, and Laws 2024, LB1413, section 58; and  
25 section 86-324, Revised Statutes Supplement, 2023, as amended by Laws  
26 2024, LB1413, section 59, are repealed.

27       Sec. 52. Since an emergency exists, this act takes effect when  
28 passed and approved according to law.