

FIFTY-FIRST DAY - MARCH 28, 2023

LEGISLATIVE JOURNAL

**ONE HUNDRED EIGHTH LEGISLATURE
FIRST SESSION**

FIFTY-FIRST DAY

Legislative Chamber, Lincoln, Nebraska
Tuesday, March 28, 2023

PRAYER

The prayer was offered by Scott Bruick, St. John Lutheran, Seward.

PLEDGE OF ALLEGIANCE

The Pledge of Allegiance was offered by Senator Kauth.

ROLL CALL

Pursuant to adjournment, the Legislature met at 9:00 a.m., Senator B. Hansen presiding.

The roll was called and all members were present except Senator Aguilar who was excused; and Senators Bostar, Day, Geist, Hunt, Walz, and Wayne who were excused until they arrive.

CORRECTIONS FOR THE JOURNAL

The Journal for the fiftieth day was approved.

BILLS ON FIRST READING

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

LEGISLATIVE BILL 35A. Introduced by DeBoer, 10.

A BILL FOR AN ACT relating to appropriations; to appropriate funds to aid in carrying out the provisions of Legislative Bill 35, One Hundred Eighth Legislature, First Session, 2023.

LEGISLATIVE BILL 753A. Introduced by Linehan, 39.

A BILL FOR AN ACT relating to appropriations; to appropriate funds to aid in carrying out the provisions of Legislative Bill 753, One Hundred Eighth Legislature, First Session, 2023.

ANNOUNCEMENT

The Chair announced the birthday of Senator Fredrickson.

MOTION - Suspend Rules

Senator Erdman offered his motion, found on page 855, to suspend Rule 2, Section 2; Rule 3, Section 4(f); and Rule 7, Section 6, to provide that for the remainder of the 108th Legislature, First Session, only one motion to postpone to a time certain, to commit, or to postpone indefinitely shall be offered on the same day at the same stage of the bill or proposition.

Senator Wayne requested a point of order that the motion to suspend rules is out of order as the rules cannot be suspended and amended at the same time.

The Chair overruled the Wayne point of order.

Senator Wayne challenged the ruling of the Chair. The question is, "Shall the Chair be overruled?"

Senator M. Cavanaugh moved for a call of the house. The motion prevailed with 27 ayes, 5 nays, and 17 not voting.

Senator Wayne requested a roll call vote, in reverse order, on his motion to overrule the chair.

Voting in the affirmative, 16:

Blood	Conrad	Fredrickson	Vargas
Bostar	Day	Hunt	Walz
Cavanaugh, J.	DeBoer	McKinney	Wayne
Cavanaugh, M.	Dungan	Raybould	Wishart

Voting in the negative, 32:

Albrecht	Briese	Halloran	Kauth	Riepe
Arch	Clements	Hansen	Linehan	Sanders
Armendariz	DeKay	Hardin	Lippincott	Slama
Ballard	Dorn	Holdcroft	Lowe	von Gillern
Bostelman	Dover	Hughes	McDonnell	
Brandt	Erdman	Ibach	Moser	
Brewer	Geist	Jacobson	Murman	

Excused and not voting, 1:

Aguilar

The Wayne motion to overrule the Chair failed with 16 ayes, 32 nays, and 1 excused and not voting.

The Chair was sustained.

The Chair declared the call raised.

Pending.

COMMITTEE REPORT
Transportation and Telecommunications

LEGISLATIVE BILL 91. Placed on General File with amendment.

[AM926](#)

1 1. Strike the original sections and insert the following new
2 sections:
3 Section 1. Section 29-431, Reissue Revised Statutes of Nebraska, is
4 amended to read:
5 29-431 As used in sections 28-416, 29-422, 29-424, 29-425, 29-431 to
6 29-434, 48-1231, and 53-173, unless the context otherwise requires,
7 infraction means the violation of any law, ordinance, order, rule, or
8 regulation, not including those related to traffic, which is not
9 otherwise declared to be a misdemeanor or a felony. Infraction includes
10 violations of section 60-6,267 and beginning January 1, 2024, section
11 60-6,279.
12 Sec. 2. Section 60-6,279, Reissue Revised Statutes of Nebraska, is
13 amended to read:
14 60-6,279 (1) A person shall not operate or be a passenger ~~in an~~
15 ~~autoeycle described in subsection (2) of this section,~~ on a motorcycle
16 ~~other than an autoeycle,~~ or on a moped on any highway in this state
17 unless such person is:
18 (a) ~~Wearing~~ wearing a protective helmet of the type and design
19 manufactured for use by operators of such vehicles and unless such helmet
20 is secured properly on ~~the user's his or her~~ head with a chin strap while
21 the vehicle is in motion. All such protective helmets shall be designed
22 to reduce injuries to the user resulting from head impacts and shall be
23 designed to protect the user by remaining on the user's head, deflecting
24 blows, resisting penetration, and spreading the force of impact. Each
25 such helmet shall consist of lining, padding, and chin strap and shall
26 meet or exceed the standards established in the United States Department
27 of Transportation's Federal Motor Vehicle Safety Standard No. 218, 49
28 C.F.R. 571.218, for motorcycle helmets; or -
29 (b) Beginning January 1, 2024:
30 (i) At least twenty-one years of age; and
31 (ii)(A) For a resident of Nebraska, has completed the basic
32 motorcycle safety course as provided in the Motorcycle Safety Education
33 Act and submitted proof of such completion to the Department of Motor
34 Vehicles. Proof of such completion shall be in a manner approved by the
35 department; or
36 (B) For a nonresident of Nebraska, has completed an equivalent to
37 the Motorcycle Safety Foundation basic motorcycle rider course or some
38 other substantially similar motorcycle rider course approved by the state
39 of the person's residence and provides proof of such completion to a law
40 enforcement officer upon request.
41 (2) The Department of Motor Vehicles shall modify the existing
42 system of the department by January 1, 2024, to allow the date of
43 completion of such course to be recorded on the person's record provided
44 for in section 60-483.
45 (3) A person shall not operate a motorcycle or moped on any highway
46 in this state unless such person employs one of the following forms of

20 eye protection: (a) Glasses that cover the orbital region of the person's
 21 face, (b) a protective face shield attached to a protective helmet, (c)
 22 goggles, or (d) a windshield on the motorcycle or moped that protects the
 23 operator's and passenger's horizontal line of vision in all operating
 24 positions (2) This section applies to an autoeycle that has a seating
 25 area that is not completely enclosed.

26 Sec. 3. Section 60-6,282, Reissue Revised Statutes of Nebraska, is
 27 amended to read:

28 60-6,282 (1) Until December 31, 2023, a Any person who violates
 29 section 60-6,279 shall be guilty of a traffic infraction and shall be
 30 fined fifty dollars.

31 (2) Beginning January 1, 2024:

1 (a) A person violating any provision of subsection (1) or (3) of
 2 section 60-6,279 shall be guilty of an infraction as defined in section
 3 29-431 and shall be fined two hundred fifty dollars for each violation.

4 (b) Enforcement of subsection (1) or (3) of section 60-6,279 shall
 5 be accomplished only as a secondary action when an operator of a
 6 motorcycle or moped has been cited or charged with a violation or some
 7 other offense unless the violation involves a person under the age of
 8 eighteen years riding on any portion of the motorcycle or moped not
 9 designed or intended for the use of passengers when the motorcycle or
 10 moped is in motion.

11 Sec. 4. Original sections 29-431, 60-6,279, and 60-6,282, Reissue
 12 Revised Statutes of Nebraska, are repealed.

LEGISLATIVE BILL 688. Placed on General File with amendment.

AM982

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

3 Section 1. (1) The Legislature hereby finds and declares that the
 4 transport and delivery of goods by vehicle plays a critical role in the
 5 Nebraska supply chain and economy, and, in many Nebraska communities,
 6 ground transportation is the only available form of delivery. A stable
 7 and safe ground transportation workforce, needed to deliver supplies to
 8 communities and offer good-paying jobs to Nebraskans, is important to the
 9 economic welfare of the state.

10 (2) The Department of Motor Vehicles may contract with a nonprofit
 11 entity based in Nebraska to approve training providers to receive grants
 12 pursuant to this section.

13 (3) A training provider may apply for a grant if it (a) is listed on
 14 the Federal Motor Carrier Safety Administration Training Provider
 15 Registry, (b) is licensed in Nebraska to provide such training, and (c)
 16 meets applicable requirements of the rules and regulations for driver
 17 training schools and instructors adopted and promulgated by the
 18 department. A recipient of a grant under this subsection shall provide
 19 training to obtain a commercial driver's license at no cost to
 20 individuals.

21 (4) Any postsecondary educational institution in Nebraska, Nebraska-
 22 based employer, or third-party training provider that is licensed to
 23 provide diesel technology training in Nebraska may apply for a grant to
 24 provide training at no cost to individuals training to obtain a diesel
 25 technology degree or certificate.

26 (5) Any Nebraska-based employer, Nebraska-based employer consortium,
 27 or Nebraska-based nonprofit organization that sponsors or provides
 1 support for any individual described in subsection (3) or (4) of this
 2 section may apply for a grant to cover the costs of such sponsorship or
 3 support.

4 (6) The department, or any entity with which the department
 5 contracts for such purpose, may use up to seven percent of funds
 6 appropriated to carry out this section for administrative services.

7 (7) The department may adopt and promulgate rules and regulations to
8 carry out this section.

9 (8) It is the intent of the Legislature to appropriate five million
10 dollars for fiscal year 2023-24 to the department to carry out this
11 section.

12 Sec. 2. Section 84-612, Revised Statutes Cumulative Supplement,
13 2022, 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 fifty-four million seven
29 hundred thousand dollars on or after July 1, 2019, but before June 15,
30 2021, from the Cash Reserve Fund to the Nebraska Capital Construction
31 Fund on such dates and in such amounts as directed by the budget
1 administrator of the budget division of the Department of Administrative
2 Services.

3 (5) The State Treasurer shall transfer two hundred fifteen million
4 five hundred eighty thousand dollars from the Cash Reserve Fund to the
5 Nebraska Capital Construction Fund on or after July 1, 2022, but before
6 June 15, 2023, on such dates and in such amounts as directed by the
7 budget administrator of the budget division of the Department of
8 Administrative Services.

9 (6) The State Treasurer shall transfer fifty-three million five
10 hundred thousand dollars from the Cash Reserve Fund to the Perkins County
11 Canal Project Fund on or before June 30, 2023, 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.

14 (7) No funds shall be transferred from the Cash Reserve Fund to
15 fulfill the obligations created under the Nebraska Property Tax Incentive
16 Act unless the balance in the Cash Reserve Fund after such transfer will
17 be at least equal to five hundred million dollars.

18 (8) The State Treasurer shall transfer thirty million dollars from
19 the Cash Reserve Fund to the Military Base Development and Support Fund
20 on or before June 30, 2023, but not before July 1, 2022, on such dates
21 and in such amounts as directed by the budget administrator of the budget
22 division of the Department of Administrative Services.

23 (9) The State Treasurer shall transfer eight million three hundred
24 thousand dollars from the Cash Reserve Fund to the Trail Development and
25 Maintenance Fund on or after July 1, 2022, but before July 30, 2022, on
26 such dates and in such amounts as directed by the budget administrator of
27 the budget division of the Department of Administrative Services.

28 (10) The State Treasurer shall transfer fifty million dollars from
29 the Cash Reserve Fund to the Nebraska Rural Projects Fund on or after
30 July 1, 2022, but before July 15, 2023, on such dates and in such amounts
31 as directed by the budget administrator of the budget division of the
1 Department of Administrative Services.

2 (11) The State Treasurer shall transfer thirty million dollars from
3 the Cash Reserve Fund to the Rural Workforce Housing Investment Fund on
4 or after July 1, 2022, but before July 15, 2023, on such dates and in

5 such amounts as directed by the budget administrator of the budget
6 division of the Department of Administrative Services.
7 (12) The State Treasurer shall transfer twenty million dollars from
8 the Cash Reserve Fund to the Intern Nebraska Cash Fund on or after July
9 1, 2022, but before June 15, 2023, on such dates and in such amounts as
10 directed by the budget administrator of the budget division of the
11 Department of Administrative Services.
12 (13) The State Treasurer shall transfer twenty million dollars from
13 the Cash Reserve Fund to the Middle Income Workforce Housing Investment
14 Fund on July 15, 2022, or as soon thereafter as administratively
15 possible, and in such amounts as directed by the budget administrator of
16 the budget division of the Department of Administrative Services.
17 (14) The State Treasurer shall transfer eighty million dollars from
18 the Cash Reserve Fund to the Jobs and Economic Development Initiative
19 Fund on or after July 1, 2022, but before July 15, 2023, 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 twenty million dollars from
23 the Cash Reserve Fund to the Site and Building Development Fund on July
24 15, 2022, or as soon thereafter as administratively possible, and in such
25 amounts as directed by the budget administrator of the budget division of
26 the Department of Administrative Services.
27 (16) The State Treasurer shall transfer fifty million dollars from
28 the Cash Reserve Fund to the Surface Water Irrigation Infrastructure Fund
29 on or after July 15, 2022, but before January 1, 2023, on such dates and
30 in such amounts as directed by the budget administrator of the budget
31 division of the Department of Administrative Services.
1 (17) The State Treasurer shall transfer fifteen million dollars from
2 the Cash Reserve Fund to the Site and Building Development Fund on or
3 before June 30, 2022, 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 (18) The State Treasurer shall transfer fifty-five million dollars
7 from the Cash Reserve Fund to the Economic Recovery Contingency Fund on
8 or before June 30, 2022, on such dates and in such amounts as directed by
9 the budget administrator of the budget division of the Department of
10 Administrative Services.
11 (19) The State Treasurer shall transfer five million dollars from
12 the Cash Reserve Fund to the General Fund as soon as administratively
13 possible after September 10, 2023, 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 Sec. 3. Original section 84-612, Revised Statutes Cumulative
17 Supplement, 2022, is repealed.

(Signed) Suzanne Geist, Chairperson

RESOLUTION

LEGISLATIVE RESOLUTION 72. Introduced by Brandt, 32; Dorn, 30.

WHEREAS, Dr. Josue Gutierrez from Crete, Nebraska, was named the 2022 Family Physician of the Year by the Nebraska Academy of Family Physicians; and

WHEREAS, the Family Physician of the Year award is given annually to a family physician who exemplifies a compassionate commitment to

improving the health and well-being of people and communities throughout Nebraska; and

WHEREAS, Dr. Gutierrez is a family practice physician and owner of Saline Medical Specialties in Crete, Nebraska, an owner of Innovative Clinical Solutions, LLC, a managed services organization providing independent physicians with private practice resources, and an adjunct faculty at the Lincoln Medical Education Program in Lincoln, Nebraska; and

WHEREAS, Dr. Gutierrez currently serves his local health department as medical officer and as a member of the executive board. He works with the local health department to provide chronic disease care for uninsured and under-insured members of the community. This partnership, labeled Healthy Community Alliance, has yielded life-changing results for its participants, while mobilizing several community stakeholders to participate in the care and service of the area's community members. He also currently serves as Legislative Co-Chairperson for the Legislative Committee of the Nebraska Academy of Family Physicians and has been extremely active in promoting advocacy efforts for family medicine in Nebraska; and

WHEREAS, Dr. Gutierrez is an influential member of the Nebraska medical community and his commitment to this field is evident through his dedication to his work and community.

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

1. That the Legislature congratulates Dr. Josue Gutierrez on being named the 2022 Nebraska Family Physician of the Year.
2. That a copy of this resolution be sent to Dr. Josue Gutierrez.

Laid over.

VISITORS

Visitors to the Chamber were members of Leading Age Nebraska; Jim Ballard, Lincoln; Phil Wharton, Lincoln; students from Hickory Hill Elementary, Papillion; Spike Gordon, Harrison; students from St. Paul's Lutheran, St. Paul; members of Jobs for America's Graduates – Nebraska; members of the Nebraska Association of County Extension Board; Virginia Hughes, Doug Gremel, and Vicki Gremel, Seward.

RECESS

At 11:50 a.m., on a motion by Senator Geist, the Legislature recessed until 1:00 p.m.

AFTER RECESS

The Legislature reconvened at 1:00 p.m., Senator B. Hansen presiding.

ROLL CALL

The roll was called and all members were present except Senator Aguilar who was excused; and Senators Conrad, Day, Dorn, Hunt, Slama, Walz, Wayne, and Wishart who were excused until they arrive.

MOTION - Suspend Rules

Senator Erdman renewed his motion, found on page 855 and considered in this day's Journal, to suspend Rule 2, Section 2; Rule 3, Section 4(f); and Rule 7, Section 6, to provide that for the remainder of the 108th Legislature, First Session, only one motion to postpone to a time certain, to commit, or to postpone indefinitely shall be offered on the same day at the same stage of the bill or proposition.

Senator Lowe moved the previous question. The question is, "Shall the debate now close?"

Senator Wayne requested a point of order on whether the presiding officer can rule that there has been full and fair debate on a motion to cease debate.

The Chair ruled that under Rule 7, Section 4, the members of the legislature, and not the presiding officer decides if there has been full and fair debate.

Senator Wayne withdrew his point of order.

Senator M. Cavanaugh challenged the ruling of the Chair. The question is, "Shall the Chair be overruled?"

Senator M. Cavanaugh withdrew her motion to overrule the Chair.

Senator M. Cavanaugh moved for a call of the house. The motion prevailed with 30 ayes, 3 nays, and 16 not voting.

Senator M. Cavanaugh requested a roll call vote on the motion to cease debate.

Voting in the affirmative, 32:

Albrecht	Briese	Halloran	Kauth	Riepe
Arch	Clements	Hansen	Linehan	Sanders
Armendariz	DeKay	Hardin	Lippincott	Slama
Ballard	Dorn	Holdcroft	Lowe	von Gillern
Bostelman	Dover	Hughes	McDonnell	
Brandt	Erdman	Ibach	Moser	
Brewer	Geist	Jacobson	Murman	

Voting in the negative, 12:

Blood	Conrad	Fredrickson	Vargas
Bostar	Day	McKinney	Walz
Cavanaugh, J.	Dungan	Raybould	Wayne

Present and not voting, 3:

Cavanaugh, M.	DeBoer	Hunt
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Excused and not voting, 2:

Aguilar	Wishart
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The motion to cease debate prevailed with 32 ayes, 12 nays, 3 present and not voting, and 2 excused and not voting.

Senator M. Cavanaugh requested a roll call vote on the motion to suspend the rules.

Voting in the affirmative, 32:

Albrecht	Briese	Halloran	Kauth	Riepe
Arch	Clements	Hansen	Linehan	Sanders
Armendariz	DeKay	Hardin	Lippincott	Slama
Ballard	Dorn	Holdcroft	Lowe	von Gillern
Bostelman	Dover	Hughes	McDonnell	
Brandt	Erdman	Ibach	Moser	
Brewer	Geist	Jacobson	Murman	

Voting in the negative, 13:

Blood	Conrad	Dungan	Raybould	Wayne
Bostar	Day	Fredrickson	Vargas	
Cavanaugh, J.	DeBoer	McKinney	Walz	

Present and not voting, 3:

Cavanaugh, M.	Hunt	Wishart
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Excused and not voting, 1:

Aguilar

The Erdman motion to suspend Rule 2, Section 2; Rule 3, Section 4(f); and Rule 7, Section 6, to provide that for the remainder of the 108th Legislature, First Session, only one motion to postpone to a time certain, to commit, or to postpone indefinitely shall be offered on the same day at the same stage of the bill or proposition prevailed with 32 ayes, 13 nays, 3 present and not voting, and 1 excused and not voting.

The Chair declared the call raised.

Senator M. Cavanaugh offered the following motion:
Reconsider vote on rules suspension.

SENATOR SLAMA PRESIDING

SENATOR B. HANSEN PRESIDING

Senator M. Cavanaugh moved for a call of the house. The motion prevailed with 25 ayes, 4 nays, and 20 not voting.

Senator M. Cavanaugh requested a roll call vote on her motion to reconsider.

Voting in the affirmative, 15:

Blood	Cavanaugh, M.	Dungan	McKinney	Walz
Bostar	Conrad	Fredrickson	Raybould	Wayne
Cavanaugh, J.	DeBoer	Hunt	Vargas	Wishart

Voting in the negative, 32:

Albrecht	Briese	Halloran	Kauth	Riepe
Arch	Clements	Hansen	Linehan	Sanders
Armendariz	DeKay	Hardin	Lippincott	Slama
Ballard	Dorn	Holdcroft	Lowe	von Gillern
Bostelman	Dover	Hughes	McDonnell	
Brandt	Erdman	Ibach	Moser	
Brewer	Geist	Jacobson	Murman	

Excused and not voting, 2:

Aguilar Day

The M. Cavanaugh motion to reconsider failed with 15 ayes, 32 nays, and 2 excused and not voting.

The Chair declared the call raised.

COMMITTEE REPORT

Revenue

LEGISLATIVE BILL 243. Placed on General File with amendment.
[AM977](#) is available in the Bill Room.

LEGISLATIVE BILL 584. Placed on General File with amendment.
[AM509](#)

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

2 sections:

3 Section 1. Section 77-4001, Reissue Revised Statutes of Nebraska, is
4 amended to read:

5 77-4001 Sections 77-4001 to 77-4025 and sections 3 and 4 of this act
6 shall be known and may be cited as the Tobacco Products Tax Act.

7 Sec. 2. Section 77-4002, Reissue Revised Statutes of Nebraska, is
8 amended to read:

9 77-4002 For purposes of the Tobacco Products Tax Act, unless the
10 context otherwise requires, the definitions found in sections 77-4003 to
11 77-4007 and sections 3 and 4 of this act shall be used.

12 Sec. 3. Consumable material means any liquid solution or other
13 material containing nicotine that is depleted as an electronic nicotine
14 delivery system is used.

15 Sec. 4. Electronic nicotine delivery system has the same meaning as
16 in section 28-1418.01.

17 Sec. 5. Section 77-4007, Reissue Revised Statutes of Nebraska, is
18 amended to read:

19 77-4007 Tobacco products shall mean (1) cigars, (2) cheroots, (3)
20 stogies, (4) periques, (5) granulated, plug cut, crimp cut, ready rubbed,
21 and other smoking tobacco, (6) snuff, (7) snuff flour, (8) cavendish, (9)
22 plug and twist tobacco, (10) fine cut and other chewing tobacco, (11)
23 shorts, refuse scraps, clippings, cuttings, and sweepings of tobacco, and
24 (12) other kinds and forms of tobacco, prepared in such manner as to be
25 suitable for chewing or smoking in a pipe or otherwise or both for
26 chewing and smoking, and (13) electronic nicotine delivery systems,
27 except that tobacco products shall not mean cigarettes as defined in
1 section 77-2601.

2 Sec. 6. Section 77-4008, Reissue Revised Statutes of Nebraska, is
3 amended to read:

4 77-4008 (1)(a) A tax is hereby imposed upon the first owner of
5 tobacco products to be sold in this state.

6 (b) The tax on snuff shall be forty-four cents per ounce and a
7 proportionate tax at the like rate on all fractional parts of an ounce.
8 Such tax shall be computed based on the net weight as listed by the
9 manufacturer.

10 (c) The tax on an electronic nicotine delivery system containing
11 three milliliters or less of consumable material shall be five cents per
12 milliliter of consumable material and a proportionate tax at the like
13 rate on all fractional parts of a milliliter.

14 (d) The tax on an electronic nicotine delivery system containing
15 more than three milliliters of consumable material shall be ten percent
16 of (i) the purchase price of such electronic nicotine delivery system
17 paid by the first owner or (ii) the price at which the first owner who
18 made, manufactured, or fabricated the electronic nicotine delivery system
19 sells the item to others.

20 (e) For electronic nicotine delivery systems in the possession of
21 retail dealers for which tax has not been paid, the tax under this
22 subsection shall be imposed at the earliest time the retail dealer: (i)
23 Brings or causes to be brought into the state any electronic nicotine
24 delivery system for sale; (ii) makes, manufactures, or fabricates any
25 electronic nicotine delivery system in this state for sale in this state;
26 or (iii) sells any electronic nicotine delivery system to consumers
27 within this state.

28 (f) (e) The tax on tobacco products other than snuff and electronic
29 nicotine delivery systems shall be twenty percent of (i) the purchase
30 price of such tobacco products paid by the first owner or (ii) the price
31 at which a first owner who made, manufactured, or fabricated the tobacco
1 product sells the items to others.

2 (g) (d) The tax on tobacco products shall be in addition to all
3 other taxes.

4 (2) Whenever any person who is licensed under section 77-4009
 5 purchases tobacco products from another person licensed under section
 6 77-4009, the seller shall be liable for the payment of the tax.
 7 (3) Amounts collected pursuant to this section shall be used and
 8 distributed pursuant to section 77-4025.
 9 Sec. 7. This act becomes operative on January 1, 2024.
 10 Sec. 8. Original sections 77-4001, 77-4002, 77-4007, and 77-4008,
 11 Reissue Revised Statutes of Nebraska, are repealed.

(Signed) Lou Ann Linehan, Chairperson

AMENDMENTS - Print in Journal

Senator M. Cavanaugh filed the following amendment to LB78:

AM996

1 1. Strike the original sections and insert the following new
 2 sections:
 3 Section 1. Section 38-101, Revised Statutes Cumulative Supplement,
 4 2022, is amended to read:
 5 38-101 Sections 38-101 to 38-1,147 and section 3 of this act and the
 6 following practice acts shall be known and may be cited as the Uniform
 7 Credentialing Act:
 8 (1) The Advanced Practice Registered Nurse Practice Act;
 9 (2) The Alcohol and Drug Counseling Practice Act;
 10 (3) The Athletic Training Practice Act;
 11 (4) The Audiology and Speech-Language Pathology Practice Act;
 12 (5) The Certified Nurse Midwifery Practice Act;
 13 (6) The Certified Registered Nurse Anesthetist Practice Act;
 14 (7) The Chiropractic Practice Act;
 15 (8) The Clinical Nurse Specialist Practice Act;
 16 (9) The Cosmetology, Electrology, Esthetics, Nail Technology, and
 17 Body Art Practice Act;
 18 (10) The Dentistry Practice Act;
 19 (11) The Dialysis Patient Care Technician Registration Act;
 20 (12) The Emergency Medical Services Practice Act;
 21 (13) The Environmental Health Specialists Practice Act;
 22 (14) The Funeral Directing and Embalming Practice Act;
 23 (15) The Genetic Counseling Practice Act;
 24 (16) The Hearing Instrument Specialists Practice Act;
 25 (17) The Licensed Practical Nurse-Certified Practice Act until
 26 November 1, 2017;
 27 (18) The Massage Therapy Practice Act;
 1 (19) The Medical Nutrition Therapy Practice Act;
 2 (20) The Medical Radiography Practice Act;
 3 (21) The Medicine and Surgery Practice Act;
 4 (22) The Mental Health Practice Act;
 5 (23) The Nurse Practice Act;
 6 (24) The Nurse Practitioner Practice Act;
 7 (25) The Nursing Home Administrator Practice Act;
 8 (26) The Occupational Therapy Practice Act;
 9 (27) The Optometry Practice Act;
 10 (28) The Perfusion Practice Act;
 11 (29) The Pharmacy Practice Act;
 12 (30) The Physical Therapy Practice Act;
 13 (31) The Podiatry Practice Act;
 14 (32) The Psychology Practice Act;
 15 (33) The Respiratory Care Practice Act;
 16 (34) The Surgical First Assistant Practice Act; and
 17 (35) The Veterinary Medicine and Surgery Practice Act.

18 If there is any conflict between any provision of sections 38-101 to
19 38-1,147 and section 3 of this act and any provision of a practice act,
20 the provision of the practice act shall prevail except as otherwise
21 specifically provided in section 38-129.02.
22 Sec. 2. Section 38-178, Revised Statutes Cumulative Supplement,
23 2022, is amended to read:
24 38-178 Except as otherwise provided in sections 38-1,119 to
25 38-1,123, a credential to practice a profession may be denied, refused
26 renewal, or have other disciplinary measures taken against it in
27 accordance with section 38-185 or 38-186 on any of the following grounds:
28 (1) Misrepresentation of material facts in procuring or attempting
29 to procure a credential;
30 (2) Immoral or dishonorable conduct evidencing unfitness to practice
31 the profession in this state;
1 (3) Abuse of, dependence on, or active addiction to alcohol, any
2 controlled substance, or any mind-altering substance;
3 (4) Failure to comply with a treatment program or an aftercare
4 program, including, but not limited to, a program entered into under the
5 Licensee Assistance Program established pursuant to section 38-175;
6 (5) Conviction of (a) a misdemeanor or felony under Nebraska law or
7 federal law, or (b) a crime in any jurisdiction which, if committed
8 within this state, would have constituted a misdemeanor or felony under
9 Nebraska law and which has a rational connection with the fitness or
10 capacity of the applicant or credential holder to practice the
11 profession;
12 (6) Practice of the profession (a) fraudulently, (b) beyond its
13 authorized scope, (c) with gross incompetence or gross negligence, or (d)
14 in a pattern of incompetent or negligent conduct;
15 (7) Practice of the profession while the ability to practice is
16 impaired by alcohol, controlled substances, drugs, mind-altering
17 substances, physical disability, mental disability, or emotional
18 disability;
19 (8) Physical or mental incapacity to practice the profession as
20 evidenced by a legal judgment or a determination by other lawful means;
21 (9) Illness, deterioration, or disability that impairs the ability
22 to practice the profession;
23 (10) Permitting, aiding, or abetting the practice of a profession or
24 the performance of activities requiring a credential by a person not
25 credentialed to do so;
26 (11) Performing or offering to perform scleral tattooing as defined
27 in section 38-10,172 by a person not credentialed to do so;
28 (12) Having had his or her credential denied, refused renewal,
29 limited, suspended, revoked, or disciplined in any manner similar to
30 section 38-196 by another state or jurisdiction based upon acts by the
31 applicant or credential holder similar to acts described in this section;
1 (13) Use of untruthful, deceptive, or misleading statements in
2 advertisements, including failure to comply with section 38-124;
3 (14) Conviction of fraudulent or misleading advertising or
4 conviction of a violation of the Uniform Deceptive Trade Practices Act;
5 (15) Distribution of intoxicating liquors, controlled substances, or
6 drugs for any other than lawful purposes;
7 (16) Violations of the Uniform Credentialing Act or the rules and
8 regulations relating to the particular profession;
9 (17) Unlawful invasion of the field of practice of any profession
10 regulated by the Uniform Credentialing Act which the credential holder is
11 not credentialed to practice;
12 (18) Violation of the Uniform Controlled Substances Act or any rules
13 and regulations adopted pursuant to the act;
14 (19) Failure to file a report required by section 38-1,124,
15 38-1,125, or 71-552;

16 (20) Failure to maintain the requirements necessary to obtain a
 17 credential;
 18 (21) Violation of an order issued by the department;
 19 (22) Violation of an assurance of compliance entered into under
 20 section 38-1,108;
 21 (23) Failure to pay an administrative penalty;
 22 (24) Unprofessional conduct as defined in section 38-179;
 23 (25) Violation of the Automated Medication Systems Act; ~~or~~
 24 (26) Failure to comply with section 38-1,147; ~~or~~ -
 25 (27) Providing conversion therapy, gender identity conversion
 26 therapy, or sexual orientation conversion therapy in violation of section
 27 3 of this act.
 28 Sec. 3. (1) Except as provided in subsection (3) of this section, a
 29 person holding a credential under the Medicine and Surgery Practice Act,
 30 the Mental Health Practice Act, the Nurse Practice Act, the Pharmacy
 31 Practice Act, or the Psychology Practice Act shall not provide conversion
 1 therapy, gender identity conversion therapy, or sexual orientation
 2 conversion therapy to any individual under nineteen years of age.
 3 (2) A violation of subsection (1) of this section shall constitute a
 4 deceptive trade practice under the Uniform Deceptive Trade Practices Act
 5 and shall be subject to any remedies or penalties available for a
 6 violation of such act.
 7 (3) This section does not apply to a practice or treatment conducted
 8 by a clergy member or religious counselor who is acting in a pastoral or
 9 religious capacity and not in the capacity of a health care professional.
 10 (4) For purposes of this section:
 11 (a)(i) Conversion therapy means a practice that seeks to change an
 12 individual's sexual orientation or gender identity; and
 13 (ii) Conversion therapy does not mean a practice that does not seek
 14 to change an individual's sexual orientation or gender identity and that:
 15 (A) Is neutral with respect to sexual orientation and gender
 16 identity;
 17 (B) Provides assistance to a patient or client undergoing gender
 18 transition;
 19 (C) Provides acceptance, support, and understanding to a patient or
 20 client;
 21 (D) Facilitates a patient's or client's ability to cope, develop
 22 social support, and explore or understand the patient or client; or
 23 (E) Addresses unlawful or unsafe sexual activities in a manner that
 24 is neutral with respect to sexual orientation and gender identity;
 25 (b) Gender identity conversion therapy means any psychotherapy,
 26 counseling, or treatment, the goal of which is to alter the gender-
 27 related identity of an individual so that such individual's gender
 28 identity, appearance, expression, or behavior is eliminated, reduced, or
 29 redirected to the individual's assigned sex at birth; and
 30 (c) Sexual orientation conversion therapy means any psychotherapy,
 31 counseling, or treatment, the goal of which is to alter the sexual or
 1 romantic attraction, desire, or behavior of an individual toward other
 2 individuals of the same sex so that the attraction and behavior of such
 3 individual is eliminated, reduced, or redirected toward individuals of
 4 the opposite sex.
 5 (5) No state funds or funds belonging to a political subdivision of
 6 this state shall be expended for the purpose of:
 7 (a) Conducting conversion therapy, gender identity conversion
 8 therapy, or sexual orientation conversion therapy;
 9 (b) Referring a person for conversion therapy, gender identity
 10 conversion therapy, or sexual orientation conversion therapy; or
 11 (c) Providing health benefits coverage for conversion therapy,
 12 gender identity conversion therapy, or sexual orientation conversion
 13 therapy.

14 Sec. 4. Section 38-1706, Reissue Revised Statutes of Nebraska, is
 15 amended to read:
 16 38-1706 Massage therapy means a health care service involving the
 17 physical, mechanical, or electrical manipulation of soft tissue for ~~the~~
 18 therapeutic purposes or to enhance wellness of enhancing muscle
 19 ~~relaxation, reducing stress, improving circulation, or instilling a~~
 20 ~~greater sense of well-being~~ and may include the use of oil, salt glows,
 21 heat lamps, and hydrotherapy. Massage therapy does not include diagnosis
 22 or treatment or use of procedures for which a license to practice
 23 medicine or surgery, chiropractic, or podiatry is required nor the use of
 24 microwave diathermy, shortwave diathermy, ultrasound, transcutaneous
 25 electrical nerve stimulation, electrical stimulation of over thirty-five
 26 volts, neurological hyperstimulation, or spinal and joint adjustments.
 27 Sec. 5. Section 38-2894, Revised Statutes Cumulative Supplement,
 28 2022, is amended to read:
 29 38-2894 (1) A registration to practice as a pharmacy technician may
 30 be denied, refused renewal, removed, or suspended or have other
 31 disciplinary measures taken against it by the department, with the
 1 recommendation of the board, for failure to meet the requirements of or
 2 for violation of any of the provisions of subdivisions (1) through (18)
 3 and (20) through ~~(27)~~ ~~(26)~~ of section 38-178 and sections 38-2890 to
 4 38-2897 or the rules and regulations adopted under such sections.
 5 (2) If the department proposes to deny, refuse renewal of, or remove
 6 or suspend a registration, it shall send the applicant or registrant a
 7 notice setting forth the action to be taken and the reasons for the
 8 determination. The denial, refusal to renew, removal, or suspension shall
 9 become final thirty days after mailing the notice unless the applicant or
 10 registrant gives written notice to the department of his or her desire
 11 for an informal conference or for a formal hearing.
 12 (3) Notice may be served by any method specified in section
 13 25-505.01, or the department may permit substitute or constructive
 14 service as provided in section 25-517.02 when service cannot be made with
 15 reasonable diligence by any of the methods specified in section
 16 25-505.01.
 17 (4) Pharmacy technicians may participate in the Licensee Assistance
 18 Program described in section 38-175.
 19 Sec. 6. Original section 38-1706, Reissue Revised Statutes of
 20 Nebraska, and sections 38-101, 38-178, and 38-2894, Revised Statutes
 21 Cumulative Supplement, 2022, are repealed.

Senator M. Cavanaugh filed the following amendment to LB78:
[AM995](#)

1 1. Strike the original sections and insert the following new
 2 sections:
 3 Section 1. Section 38-101, Revised Statutes Cumulative Supplement,
 4 2022, is amended to read:
 5 38-101 Sections 38-101 to 38-1,147 and section 3 of this act and the
 6 following practice acts shall be known and may be cited as the Uniform
 7 Credentialing Act:
 8 (1) The Advanced Practice Registered Nurse Practice Act;
 9 (2) The Alcohol and Drug Counseling Practice Act;
 10 (3) The Athletic Training Practice Act;
 11 (4) The Audiology and Speech-Language Pathology Practice Act;
 12 (5) The Certified Nurse Midwifery Practice Act;
 13 (6) The Certified Registered Nurse Anesthetist Practice Act;
 14 (7) The Chiropractic Practice Act;
 15 (8) The Clinical Nurse Specialist Practice Act;
 16 (9) The Cosmetology, Electrology, Esthetics, Nail Technology, and
 17 Body Art Practice Act;
 18 (10) The Dentistry Practice Act;
 19 (11) The Dialysis Patient Care Technician Registration Act;

20 (12) The Emergency Medical Services Practice Act;
 21 (13) The Environmental Health Specialists Practice Act;
 22 (14) The Funeral Directing and Embalming Practice Act;
 23 (15) The Genetic Counseling Practice Act;
 24 (16) The Hearing Instrument Specialists Practice Act;
 25 (17) The Licensed Practical Nurse-Certified Practice Act until
 26 November 1, 2017;
 27 (18) The Massage Therapy Practice Act;
 1 (19) The Medical Nutrition Therapy Practice Act;
 2 (20) The Medical Radiography Practice Act;
 3 (21) The Medicine and Surgery Practice Act;
 4 (22) The Mental Health Practice Act;
 5 (23) The Nurse Practice Act;
 6 (24) The Nurse Practitioner Practice Act;
 7 (25) The Nursing Home Administrator Practice Act;
 8 (26) The Occupational Therapy Practice Act;
 9 (27) The Optometry Practice Act;
 10 (28) The Perfusion Practice Act;
 11 (29) The Pharmacy Practice Act;
 12 (30) The Physical Therapy Practice Act;
 13 (31) The Podiatry Practice Act;
 14 (32) The Psychology Practice Act;
 15 (33) The Respiratory Care Practice Act;
 16 (34) The Surgical First Assistant Practice Act; and
 17 (35) The Veterinary Medicine and Surgery Practice Act.
 18 If there is any conflict between any provision of sections 38-101 to
 19 38-1,147 and section 3 of this act and any provision of a practice act,
 20 the provision of the practice act shall prevail except as otherwise
 21 specifically provided in section 38-129.02.
 22 Sec. 2. Section 38-129, Revised Statutes Cumulative Supplement,
 23 2022, is amended to read:
 24 38-129 (1) No individual shall be issued a credential under the
 25 Uniform Credentialing Act until the individual he or she has furnished
 26 satisfactory evidence to the department that the individual;
 27 (a) Is he or she is of good character;
 28 (b) Has and has attained the age of nineteen years except as
 29 otherwise specifically provided by statute, rule, or regulation; and -
 30 (c) Except as provided in subsection (2) of section 3 of this act,
 31 beginning October 1, 2024, has completed implicit bias or diversity,
 1 equity, and inclusion training as defined in section 3 of this act.
 2 (2) A credential may only be issued to (a) a citizen of the United
 3 States, (b) an alien lawfully admitted into the United States who is
 4 eligible for a credential under the Uniform Credentialing Act, (c) a
 5 nonimmigrant lawfully present in the United States who is eligible for a
 6 credential under the Uniform Credentialing Act, or (d) a person who
 7 submits (i) an unexpired employment authorization document issued by the
 8 United States Department of Homeland Security, Form I-766, and (ii)
 9 documentation issued by the United States Department of Homeland
 10 Security, the United States Citizenship and Immigration Services, or any
 11 other federal agency, such as one of the types of Form I-797 used by the
 12 United States Citizenship and Immigration Services, demonstrating that
 13 such person is described in section 202(c)(2)(B)(i) through (x) of the
 14 federal REAL ID Act of 2005, Public Law 109-13. Such credential shall be
 15 valid only for the period of time during which such person's employment
 16 authorization document is valid.
 17 Sec. 3. (1) Except as provided in subsection (2) of this section,
 18 beginning with the first credential renewal period which begins on or
 19 after October 1, 2024, every person holding a credential under the
 20 Uniform Credentialing Act shall annually complete implicit bias or
 21 diversity, equity, and inclusion training.
 22 (2) This section and subdivision (1)(c) of section 38-129 do not
 23 apply to persons credentialed to engage in the practice of asbestos
 24 abatement, inspection, project design, and training; athletic training;
 25 body art; cosmetology; electrology; esthetics; funeral directing and

26 ~~embalming; hearing instrument dispensing and fitting; lead-based paint~~
 27 ~~abatement, inspection, project design, and training; nail technology;~~
 28 ~~radon detection, measurement, and mitigation; or veterinary medicine and~~
 29 ~~surgery or to a registered environmental health specialist.~~
 30 (3)(a) For purposes of this section, implicit bias or diversity,
 31 equity, and inclusion training means a program designed to increase
 1 awareness of prejudices or partialities, provide tools that facilitate
 2 positive interpersonal and intergroup interaction, reduce prejudice and
 3 discrimination, and afford all individuals the opportunity to interact
 4 fully and effectively in medical settings, thereby reducing inequitable
 5 health treatments and outcomes.
 6 (b) The department may approve implicit bias training or diversity,
 7 equity, and inclusion training provided by a national or state medical
 8 association to qualify as implicit bias training under this section.
 9 Sec. 4. Section 38-1706, Reissue Revised Statutes of Nebraska, is
 10 amended to read:
 11 38-1706 Massage therapy means a health care service involving the
 12 physical, mechanical, or electrical manipulation of soft tissue for the
 13 therapeutic purposes ~~or to enhance wellness of enhancing muscle~~
 14 ~~relaxation, reducing stress, improving circulation, or instilling a~~
 15 ~~greater sense of well-being~~ and may include the use of oil, salt glows,
 16 heat lamps, and hydrotherapy. Massage therapy does not include diagnosis
 17 or treatment or use of procedures for which a license to practice
 18 medicine or surgery, chiropractic, or podiatry is required nor the use of
 19 microwave diathermy, shortwave diathermy, ultrasound, transcutaneous
 20 electrical nerve stimulation, electrical stimulation of over thirty-five
 21 volts, neurological hyperstimulation, or spinal and joint adjustments.
 22 Sec. 5. Original section 38-1706, Reissue Revised Statutes of
 23 Nebraska, and sections 38-101 and 38-129, Revised Statutes Cumulative
 24 Supplement, 2022, are repealed.

Senator M. Cavanaugh filed the following amendment to [LB78](#):
[AM998](#) is available in the Bill Room.

Senator M. Cavanaugh filed the following amendment to [LB138](#):
[AM1003](#)

1 1. On page 20, line 15, after "involving" insert "(i)"; and in line
 2 17 after "2023" insert ", or (ii) a violation of sections 28-803 to
 3 28-831".

Senator M. Cavanaugh filed the following amendment to [LB138](#):
[AM999](#)

1 1. Strike the enacting clause.

Senator M. Cavanaugh filed the following amendment to [LB138](#):
[AM1000](#)

1 1. On pages 2 through 38, strike all occurrences of "2023" and
 2 insert "1963".

Senator M. Cavanaugh filed the following amendment to [LB138](#):
[AM1001](#)

1 1. On page 18, line 15, strike "one year" and insert "eleven
 2 months".

Senator M. Cavanaugh filed the following amendment to [LB296](#):
[AM984](#)

1 1. On page 2, line 11, after "this" insert "backwards, hate-filled".

Senator M. Cavanaugh filed the following amendment to LB296:

AM983

- 1 1. On page 2, lines 2, 3, 6, 13, 21, 24, and 25; page 3, line 8; and
- 2 page 10, lines 2 and 3, strike "Pet" and insert "Unicorn".
- 3 2. On page 2, lines 5, 6, 8, 12, 14, 15, 16, 17, 19, 20, 22, and 23;
- 4 page 3, lines 11, 14, 15, and 22; page 4, lines 1, 7, 13, 15, 22, 29, and
- 5 30; page 5, lines 3, 4, 5, 9, 14, 15, 17, 20, 21, 25, 26, 27, 29, 30, and
- 6 31; page 6, lines 3, 4, 5, 7, 11, 14, 16, 18, 24, and 28; page 7, lines
- 7 3, 4, 5, 10, 17, 19, 22, 26, 27, and 28; page 8, lines 4, 5, 8, 9, 10,
- 8 12, 14, 17, 18, 19, 21, 23, 26, and 29; and page 9, lines 2, 7, 9, 12,
- 9 15, 17, 22, and 25, strike each occurrence of "pet" and insert "unicorn".
- 10 3. On page 3, line 9, strike "pets" and insert "unicorns".

Senator M. Cavanaugh filed the following amendment to LB296:

AM985

- 1 1. On page 2, line 19; and page 7, line 2, after "conspicuous"
- 2 insert "rainbow-colored".

Senator M. Cavanaugh filed the following amendment to LB296:

AM986

- 1 1. On page 2, line 24, after "Act" insert "in order to avoid
- 2 coverage of legitimate expenses".

Senator M. Cavanaugh filed the following amendment to LB296:

AM987

- 1 1. On page 3, line 15, after "sources" insert "or on
- 2 misinformation".

Senator M. Cavanaugh filed the following amendment to LB296:

AM988

- 1 1. On page 3, line 31, after "veterinarian" insert ". Veterinary
- 2 expenses does not include species dysphoria treatment for unicorns under
- 3 five years of age".

Senator M. Cavanaugh filed the following amendment to LB296:

AM989

- 1 1. On page 4, line 3, after "begin" insert "or the period of time it
- 2 takes willfully-ignorant insurers to learn how to treat all unicorns
- 3 equitably".

Senator M. Cavanaugh filed the following amendment to LB296:

AM990

- 1 1. On page 4, line 30, after "history" insert "or gender
- 2 identification".

Senator M. Cavanaugh filed the following amendment to LB296:

AM991

- 1 1. On page 5, line 2, after "product" insert "in order to confuse
- 2 the insured and their unicorn".

Senator M. Cavanaugh filed the following amendment to LB296:

AM993

- 1 1. On page 8, line 31, after "misleading" insert ". especially if it
- 2 contains purposeful or accidental misinformation, inaccurate information,
- 3 or outdated alternative-research data".

Senator M. Cavanaugh filed the following amendment to [LB296](#):
[AM994](#)

1 1. On page 10, line 7, after "state" insert ", including swats with
2 a punishment board".

MOTIONS - Print in Journal

Senator Slama filed the following motion to [LB376](#):
[MO105](#)

Recommit to General Affairs Committee.

Senator Slama filed the following motion to [LB376](#):
[MO106](#)

Indefinitely postpone.

Senator Slama filed the following motion to [LB376](#):
[MO107](#)

Bracket until June 9, 2023.

Senator Lowe filed the following motion to [LB77](#):
[MO108](#)

Bracket until April 12, 2023.

Senator Lowe filed the following motion to [LB77](#):
[MO109](#)

Indefinitely postpone.

AMENDMENTS - Print in Journal

Senator Hunt filed the following amendment to [LB376](#):
[AM1033](#)

(Amendments to E&R amendments, ER13)

1 1. On page 2, line 7; and page 3, lines 4 and 5, strike "not to
2 exceed thirty dollars".

Senator Hunt filed the following amendment to [LB376](#):
[AM1034](#)

(Amendments to E & R amendments, ER13)

1 1. On page 3, line 17; and page 9, line 5, strike "may" and insert
2 "shall".

Senator Hunt filed the following amendment to [LB78](#):
[AM1037](#)

1 1. On page 2, strike beginning with "and" in line 7 through
2 "hydrotherapy" in line 8 and show as stricken.

Senator M. Cavanaugh filed the following amendment to [LB298](#):
[AM1009](#)

1 1. On page 2, strike lines 17 and 18.

Senator M. Cavanaugh filed the following amendment to LB298:

[AM1006](#)

1 1. On page 2, line 1, strike "July 1" and insert "July 2".

Senator M. Cavanaugh filed the following amendment to LB298:

[AM1007](#)

1 1. On page 2, line 12, strike "grade" and insert "class".

Senator M. Cavanaugh filed the following amendment to LB298:

[AM1004](#)

1 1. Strike the enacting clause.

Senator M. Cavanaugh filed the following amendment to LB298:

[AM1005](#)

1 1. On page 2, line 13, strike "annually" and insert "monthly".

Senator M. Cavanaugh filed the following amendment to LB298:

[AM1008](#)

1 1. On page 2, strike lines 1 through 12; in line 13 strike "(2)" and
2 insert "(1)"; strike beginning with "the" in line 13 through "section" in
3 line 14 and insert "information regarding students with dyslexia in
4 Nebraska"; and in line 17 strike "(3)" and insert "(2)".

RESOLUTIONS

LEGISLATIVE RESOLUTION 73. Introduced by Holdcroft, 36.

WHEREAS, the 2023 Nebraska School Activities Association Boys State Basketball Championships were held from March 8 through March 11, 2023, at Pinnacle Bank Arena in Lincoln, Nebraska; and

WHEREAS, the Platteview High School boys basketball team placed second in the 2023 Class B Boys State Basketball Championship; and

WHEREAS, Platteview defeated York in the semi-finals by a score of 80 to 54 before falling to Skutt Catholic in the championship game by a score of 57 to 50; and

WHEREAS, such a team achievement is made possible through the support of parents, teachers, administrators, classmates, and the community; and

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

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

1. That the Legislature congratulates the Platteview High School boys basketball team on placing second in the 2023 Class B State Basketball Championship.

2. That copies of this resolution be sent to the Platteview High School boys basketball team and Head Coach Tim Brotzki.

Laid over.

LEGISLATIVE RESOLUTION 74. Introduced by Linehan, 39; Armendariz, 18; Dover, 19; von Gillern, 4.

WHEREAS, the 2023 Nebraska School Activities Association Class B Girls State Basketball Championship was held on March 4, 2023, at Pinnacle Bank Arena in Lincoln, Nebraska; and

WHEREAS, the Elkhorn North High School girls basketball team won the 2023 Class B Girls State Basketball Championship; and

WHEREAS, the Elkhorn North Wolves defeated Omaha Skutt Skyhawks in the championship game by a score of 64-51; and

WHEREAS, Elkhorn North finished the season with twenty-five wins and one loss; and

WHEREAS, that single loss to Omaha Skutt was vindicated when Elkhorn North defeated Omaha Skutt in the championship game; and

WHEREAS, Elkhorn North High School has been in existence for three years and the Elkhorn North girls basketball team has won the Class B State Championship all three of those years; and

WHEREAS, such a team achievement is made possible through the support of parents, teachers, administrators, classmates, and the community; and

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

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

1. That the Legislature congratulates Elkhorn North High School girls basketball team and its coaches on winning the 2023 Class B Girls State Basketball Championship.

2. That copies of this resolution be sent to the Elkhorn North High School girls basketball team and Head Coach Ann Prince.

Laid over.

GENERAL FILE

LEGISLATIVE BILL 276. Senator Hunt offered the following motion:

[MO112](#)

Bracket until June 1, 2023.

Senator Hunt withdrew her motion to bracket.

Senator Hunt offered the following motion:

[MO111](#)

Recommit to Health and Human Services Committee.

Senator Hunt withdrew her motion to recommit to committee.

Senator M. Cavanaugh offered [AM964](#), found on page 846.

The M. Cavanaugh amendment was withdrawn.

Senator M. Cavanaugh offered [AM963](#), found on page 846.

The M. Cavanaugh amendment was withdrawn.

Senator M. Cavanaugh offered [AM961](#), found on page 846.

The M. Cavanaugh amendment was withdrawn.

Senator Hunt offered the following motion:

[MO110](#)

Indefinitely postpone.

Senator Hunt withdrew her motion to indefinitely postpone.

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

LEGISLATIVE BILL 276A. Title read. Considered.

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

SELECT FILE

LEGISLATIVE BILL 77. [ER12](#), found on page 697, was offered.

Senator Lowe offered [MO108](#), found in this day's Journal, to bracket until April 12, 2023.

Senator Lowe withdrew his motion to bracket.

ER12 was adopted.

Senator Raybould offered [FA22](#), found on page 642.

Senator J. Cavanaugh offered [AM666](#), found on page 665, to the Raybould amendment.

Senator Raybould offered the following motion:

[MO113](#)

Recommit to Judiciary Committee.

SPEAKER ARCH PRESIDING

Pending.

BILL ON FIRST READING

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

LEGISLATIVE BILL 419A. Introduced by Wishart, 27.

A BILL FOR AN ACT relating to appropriations; to appropriate funds to aid in carrying out the provisions of Legislative Bill 419, One Hundred Eighth Legislature, First Session, 2023.

AMENDMENTS - Print in Journal

Senator Hunt filed the following amendment to [LB754](#):
[AM1038](#)

(Amendments to Standing Committee amendments, AM906)

1 1. Insert the following new sections:

2 Section 1. Sections 1 to 5 of this act shall be known and may be
3 cited as the Child Tax Credit Act.

4 Sec. 2. For purposes of the Child Tax Credit Act:

5 (1) Department means the Department of Revenue;

6 (2) Qualifying child means an individual who:

7 (a) Is under eighteen years of age at the end of the taxable year;

8 (b) Is claimed as a dependent on the taxpayer's federal income tax

9 return; and

10 (c) Has been issued either a social security number or an individual
11 taxpayer identification number; and

12 (3) Taxpayer means an individual who is subject to the income tax
13 imposed by the Nebraska Revenue Act of 1967.

14 Sec. 3. (1) For taxable years beginning or deemed to begin on or
15 after January 1, 2023, under the Internal Revenue Code of 1986, as
16 amended, any taxpayer with a qualifying child shall be eligible to
17 receive a credit against the income tax imposed by the Nebraska Revenue
18 Act of 1967.

19 (2) The credit provided in this section shall be a refundable credit
20 in an amount calculated as follows:

21 (a) For taxpayers with a filing status of married filing jointly,
22 the credit shall be equal to one thousand dollars per qualifying child,
23 except that the credit amount shall be reduced, but not below zero, by
24 five percent for each two thousand dollars, or fraction thereof, by which
25 the taxpayer's federal adjusted gross income exceeds one hundred ten
26 thousand dollars;

1 (b) For taxpayers with a filing status of head of household, the
2 credit shall be equal to one thousand dollars per qualifying child,
3 except that the credit amount shall be reduced, but not below zero, by
4 five percent for each one thousand five hundred dollars, or fraction
5 thereof, by which the taxpayer's federal adjusted gross income exceeds
6 ninety-two thousand five hundred dollars; and

7 (c) For taxpayers with any other filing status, the credit shall be
8 equal to one thousand dollars per qualifying child, except that the
9 credit amount shall be reduced, but not below zero, by five percent for
10 each one thousand dollars, or fraction thereof, by which the taxpayer's
11 federal adjusted gross income exceeds seventy-five thousand dollars.

12 (3) For taxable years beginning or deemed to begin on or after
13 January 1, 2024, under the Internal Revenue Code of 1986, as amended, the
14 department shall adjust the amounts in subsection (2) of this section for
15 inflation by the same percentage used to adjust individual income tax
16 brackets under section 77-2715.03. Such adjustment shall be made to:

17 (a) The tax credit amounts;
 18 (b) The threshold amounts at which the tax credit amounts begin to
 19 be reduced; and
 20 (c) The increments at which the tax credit amounts are reduced.
 21 Sec. 4. Beginning in 2024, the department shall submit an annual
 22 report to the Legislature on the usage of credits under the Child Tax
 23 Credit Act. The report shall be submitted no later than July 15 of each
 24 year and shall include the following information for the most recently
 25 completed tax year:
 26 (1) The number of taxpayers who claimed the credit;
 27 (2) The number of taxpayers who claimed the credit disaggregated by
 28 race and ethnicity, to the extent possible by the department;
 29 (3) The number of taxpayers who were eligible for the credit but did
 30 not claim it;
 31 (4) The income levels of the taxpayers who claimed the credit;
 1 (5) The income levels of the taxpayers who were eligible for the
 2 credit but did not claim it;
 3 (6) The total amount of credits claimed;
 4 (7) The effectiveness of the credits in lifting children out of
 5 poverty; and
 6 (8) Any problems that exist with taxpayers being able to claim the
 7 credit.
 8 Sec. 5. The department may adopt and promulgate rules and
 9 regulations to carry out the Child Tax Credit Act.
 10 Sec. 11. Section 25-1553, Reissue Revised Statutes of Nebraska, is
 11 amended to read:
 12 25-1553 In bankruptcy and in the collection of a money judgment, the
 13 full amount of (1) any federal or state earned income tax credit refund
 14 and (2) any tax credit refund received under the Child Tax Credit Act
 15 shall be exempt from attachment, garnishment, or other legal or equitable
 16 process and from all claims of creditors.
 17 2. On page 15, line 12, after "in" insert "the Child Tax Credit
 18 Act".
 19 3. Renumber the remaining sections, correct internal references, and
 20 correct the repealer accordingly.

Senator Hunt filed the following amendment to [LB754](#):
[AM1036](#)

(Amendments to Standing Committee amendments, AM906)

1 1. Strike section 9 and insert the following new section:
 2 Sec. 9. Section 77-2715.07, Revised Statutes Cumulative Supplement,
 3 2022, is amended to read:
 4 77-2715.07 (1) There shall be allowed to qualified resident
 5 individuals as a nonrefundable credit against the income tax imposed by
 6 the Nebraska Revenue Act of 1967:
 7 (a) A credit equal to the federal credit allowed under section 22 of
 8 the Internal Revenue Code; and
 9 (b) A credit for taxes paid to another state as provided in section
 10 77-2730.
 11 (2) There shall be allowed to qualified resident individuals against
 12 the income tax imposed by the Nebraska Revenue Act of 1967:
 13 (a) For returns filed reporting federal adjusted gross incomes of
 14 greater than twenty-nine thousand dollars, a nonrefundable credit equal
 15 to twenty-five percent of the federal credit allowed under section 21 of
 16 the Internal Revenue Code of 1986, as amended, except that for taxable
 17 years beginning or deemed to begin on or after January 1, 2015, such
 18 nonrefundable credit shall be allowed only if the individual would have
 19 received the federal credit allowed under section 21 of the code after
 20 adding back in any carryforward of a net operating loss that was deducted
 21 pursuant to such section in determining eligibility for the federal

22 credit;

23 (b) For returns filed reporting federal adjusted gross income of
24 twenty-nine thousand dollars or less, a refundable credit equal to a
25 percentage of the federal credit allowable under section 21 of the
26 Internal Revenue Code of 1986, as amended, whether or not the federal
1 credit was limited by the federal tax liability. The percentage of the
2 federal credit shall be one hundred percent for incomes not greater than
3 twenty-two thousand dollars, and the percentage shall be reduced by ten
4 percent for each one thousand dollars, or fraction thereof, by which the
5 reported federal adjusted gross income exceeds twenty-two thousand
6 dollars, except that for taxable years beginning or deemed to begin on or
7 after January 1, 2015, such refundable credit shall be allowed only if
8 the individual would have received the federal credit allowed under
9 section 21 of the code after adding back in any carryforward of a net
10 operating loss that was deducted pursuant to such section in determining
11 eligibility for the federal credit;

12 (c) A refundable credit as provided in section 77-5209.01 for
13 individuals who qualify for an income tax credit as a qualified beginning
14 farmer or livestock producer under the Beginning Farmer Tax Credit Act
15 for all taxable years beginning or deemed to begin on or after January 1,
16 2006, under the Internal Revenue Code of 1986, as amended;

17 (d) A refundable credit for individuals who qualify for an income
18 tax credit under the Angel Investment Tax Credit Act, the Nebraska
19 Advantage Microenterprise Tax Credit Act, the Nebraska Advantage Research
20 and Development Act, or the Volunteer Emergency Responders Incentive Act;
21 and

22 (e)(i) (e) A refundable credit equal to:

23 (A) ~~Ten ten~~ percent of the federal credit allowed under section 32
24 of the Internal Revenue Code of 1986, as amended, for taxable years
25 beginning or deemed to begin before January 1, 2024; and
26 (B) Seventeen percent of the federal credit allowed under section 32
27 of the Internal Revenue Code of 1986, as amended, for taxable years
28 beginning or deemed to begin on or after January 1, 2024.

29 (ii) ~~For except that for~~ taxable years beginning or deemed to begin
30 on or after January 1, 2015, ~~the such~~ refundable credit provided in
31 subdivision (2)(c)(i) of this section shall be allowed only if the
1 individual would have received the federal credit allowed under section
2 32 of the code after adding back in any carryforward of a net operating
3 loss that was deducted pursuant to such section in determining
4 eligibility for the federal credit.

5 (3) There shall be allowed to all individuals as a nonrefundable
6 credit against the income tax imposed by the Nebraska Revenue Act of
7 1967:

8 (a) A credit for personal exemptions allowed under section
9 77-2716.01;

10 (b) A credit for contributions to certified community betterment
11 programs as provided in the Community Development Assistance Act. Each
12 partner, each shareholder of an electing subchapter S corporation, each
13 beneficiary of an estate or trust, or each member of a limited liability
14 company shall report his or her share of the credit in the same manner
15 and proportion as he or she reports the partnership, subchapter S
16 corporation, estate, trust, or limited liability company income;

17 (c) A credit for investment in a biodiesel facility as provided in
18 section 77-27,236;

19 (d) A credit as provided in the New Markets Job Growth Investment
20 Act;

21 (e) A credit as provided in the Nebraska Job Creation and Mainstreet
22 Revitalization Act;

23 (f) A credit to employers as provided in sections 77-27,238 and
24 77-27,240; and

25 (g) A credit as provided in the Affordable Housing Tax Credit Act.

26 (4) There shall be allowed as a credit against the income tax

27 imposed by the Nebraska Revenue Act of 1967:

28 (a) A credit to all resident estates and trusts for taxes paid to

29 another state as provided in section 77-2730;

30 (b) A credit to all estates and trusts for contributions to

31 certified community betterment programs as provided in the Community
1 Development Assistance Act; and

2 (c) A refundable credit for individuals who qualify for an income

3 tax credit as an owner of agricultural assets under the Beginning Farmer

4 Tax Credit Act for all taxable years beginning or deemed to begin on or

5 after January 1, 2009, under the Internal Revenue Code of 1986, as

6 amended. The credit allowed for each partner, shareholder, member, or

7 beneficiary of a partnership, corporation, limited liability company, or

8 estate or trust qualifying for an income tax credit as an owner of

9 agricultural assets under the Beginning Farmer Tax Credit Act shall be

10 equal to the partner's, shareholder's, member's, or beneficiary's portion

11 of the amount of tax credit distributed pursuant to subsection (6) of

12 section 77-5211.

13 (5)(a) For all taxable years beginning on or after January 1, 2007,

14 and before January 1, 2009, under the Internal Revenue Code of 1986, as

15 amended, there shall be allowed to each partner, shareholder, member, or

16 beneficiary of a partnership, subchapter S corporation, limited liability

17 company, or estate or trust a nonrefundable credit against the income tax

18 imposed by the Nebraska Revenue Act of 1967 equal to fifty percent of the

19 partner's, shareholder's, member's, or beneficiary's portion of the

20 amount of franchise tax paid to the state under sections 77-3801 to

21 77-3807 by a financial institution.

22 (b) For all taxable years beginning on or after January 1, 2009,

23 under the Internal Revenue Code of 1986, as amended, there shall be

24 allowed to each partner, shareholder, member, or beneficiary of a

25 partnership, subchapter S corporation, limited liability company, or

26 estate or trust a nonrefundable credit against the income tax imposed by

27 the Nebraska Revenue Act of 1967 equal to the partner's, shareholder's,

28 member's, or beneficiary's portion of the amount of franchise tax paid to

29 the state under sections 77-3801 to 77-3807 by a financial institution.

30 (c) Each partner, shareholder, member, or beneficiary shall report

31 his or her share of the credit in the same manner and proportion as he or

1 she reports the partnership, subchapter S corporation, limited liability

2 company, or estate or trust income. If any partner, shareholder, member,

3 or beneficiary cannot fully utilize the credit for that year, the credit

4 may not be carried forward or back.

5 (6) There shall be allowed to all individuals nonrefundable credits

6 against the income tax imposed by the Nebraska Revenue Act of 1967 as

7 provided in section 77-3604 and refundable credits against the income tax

8 imposed by the Nebraska Revenue Act of 1967 as provided in section

9 77-3605.

10 (7)(a) For taxable years beginning or deemed to begin on or after

11 January 1, 2020, and before January 1, 2026, under the Internal Revenue

12 Code of 1986, as amended, a nonrefundable credit against the income tax

13 imposed by the Nebraska Revenue Act of 1967 in the amount of five

14 thousand dollars shall be allowed to any individual who purchases a

15 residence during the taxable year if such residence:

16 (i) Is located within an area that has been declared an extremely

17 blighted area under section 18-2101.02;

18 (ii) Is the individual's primary residence; and

19 (iii) Was not purchased from a family member of the individual or a

20 family member of the individual's spouse.

21 (b) The credit provided in this subsection shall be claimed for the

22 taxable year in which the residence is purchased. If the individual

23 cannot fully utilize the credit for such year, the credit may be carried
 24 forward to subsequent taxable years until fully utilized.
 25 (c) No more than one credit may be claimed under this subsection
 26 with respect to a single residence.
 27 (d) The credit provided in this subsection shall be subject to
 28 recapture by the Department of Revenue if the individual claiming the
 29 credit sells or otherwise transfers the residence or quits using the
 30 residence as his or her primary residence within five years after the end
 31 of the taxable year in which the credit was claimed.
 1 (e) For purposes of this subsection, family member means an
 2 individual's spouse, child, parent, brother, sister, grandchild, or
 3 grandparent, whether by blood, marriage, or adoption.
 4 (8) There shall be allowed to all individuals refundable credits
 5 against the income tax imposed by the Nebraska Revenue Act of 1967 as
 6 provided in the Nebraska Higher Blend Tax Credit Act, the Nebraska
 7 Property Tax Incentive Act, and the Renewable Chemical Production Tax
 8 Credit Act.
 9 (9)(a) For taxable years beginning or deemed to begin on or after
 10 January 1, 2022, under the Internal Revenue Code of 1986, as amended, a
 11 refundable credit against the income tax imposed by the Nebraska Revenue
 12 Act of 1967 shall be allowed to the parent of a stillborn child if:
 13 (i) A fetal death certificate is filed pursuant to subsection (1) of
 14 section 71-606 for such child;
 15 (ii) Such child had advanced to at least the twentieth week of
 16 gestation; and
 17 (iii) Such child would have been a dependent of the individual
 18 claiming the credit.
 19 (b) The amount of the credit shall be two thousand dollars.
 20 (c) The credit shall be allowed for the taxable year in which the
 21 stillbirth occurred.
 22 (10) There shall be allowed to all individuals refundable credits
 23 against the income tax imposed by the Nebraska Revenue Act of 1967 as
 24 provided in section 3 of this act and nonrefundable credits against the
 25 income tax imposed by the Nebraska Revenue Act of 1967 as provided in
 26 section 4 of this act.

Senator Conrad filed the following amendment to [LB514](#):
[AM1013](#)

(Amendments to Standing Committee amendments, AM853)

- 1 1. Strike sections 8, 9, 10, 46, and 47.
- 2 2. Renumber the remaining sections and correct the repealer and
- 3 internal references accordingly.

Senator Hunt filed the following amendment to [LB754](#):
[AM1039](#)

(Amendments to Standing Committee amendments, AM906)

- 1 1. Insert the following new section:
- 2 Sec. 20. Section 77-4212, Revised Statutes Cumulative Supplement,
- 3 2022, is amended to read:
- 4 77-4212 (1) For tax year 2007, the amount of relief granted under
- 5 the Property Tax Credit Act shall be one hundred five million dollars.
- 6 For tax year 2008, the amount of relief granted under the act shall be
- 7 one hundred fifteen million dollars. It is the intent of the Legislature
- 8 to fund the Property Tax Credit Act for tax years after tax year 2008
- 9 using available revenue. For tax year 2017, the amount of relief granted
- 10 under the act shall be two hundred twenty-four million dollars. For tax
- 11 ~~years year 2020 through 2022 and each tax year thereafter~~, the minimum
- 12 amount of relief granted under the act shall be two hundred seventy-five
- 13 million dollars. For tax year 2023 and each tax year thereafter, the

14 amount of relief granted under the act shall be two hundred million
15 dollars. If money is transferred or credited to the Property Tax Credit
16 Cash Fund pursuant to any other state law, such amount shall be added to
17 the minimum amount provided in required under this subsection when
18 determining the total amount of relief granted under the act. The relief
19 shall be in the form of a property tax credit which appears on the
20 property tax statement.

21 (2)(a) For tax years prior to tax year 2017, to determine the amount
22 of the property tax credit, the county treasurer shall multiply the
23 amount disbursed to the county under subdivision (4)(a) of this section
24 by the ratio of the real property valuation of the parcel to the total
25 real property valuation in the county. The amount determined shall be the
26 property tax credit for the property.

1 (b) Beginning with tax year 2017, to determine the amount of the
2 property tax credit, the county treasurer shall multiply the amount
3 disbursed to the county under subdivision (4)(b) of this section by the
4 ratio of the credit allocation valuation of the parcel to the total
5 credit allocation valuation in the county. The amount determined shall be
6 the property tax credit for the property.

7 (3) If the real property owner qualifies for a homestead exemption
8 under sections 77-3501 to 77-3529, the owner shall also be qualified for
9 the relief provided in the act to the extent of any remaining liability
10 after calculation of the relief provided by the homestead exemption. If
11 the credit results in a property tax liability on the homestead that is
12 less than zero, the amount of the credit which cannot be used by the
13 taxpayer shall be returned to the Property Tax Administrator by July 1 of
14 the year the amount disbursed to the county was disbursed. The Property
15 Tax Administrator shall immediately credit any funds returned under this
16 subsection to the Property Tax Credit Cash Fund. Upon the return of any
17 funds under this subsection, the county treasurer shall electronically
18 file a report with the Property Tax Administrator, on a form prescribed
19 by the Tax Commissioner, indicating the amount of funds distributed to
20 each taxing unit in the county in the year the funds were returned, any
21 collection fee retained by the county in such year, and the amount of
22 unused credits returned.

23 (4)(a) For tax years prior to tax year 2017, the amount disbursed to
24 each county shall be equal to the amount available for disbursement
25 determined under subsection (1) of this section multiplied by the ratio
26 of the real property valuation in the county to the real property
27 valuation in the state. By September 15, the Property Tax Administrator
28 shall determine the amount to be disbursed under this subdivision to each
29 county and certify such amounts to the State Treasurer and to each
30 county. The disbursements to the counties shall occur in two equal
31 payments, the first on or before January 31 and the second on or before
1 April 1. After retaining one percent of the receipts for costs, the
2 county treasurer shall allocate the remaining receipts to each taxing
3 unit levying taxes on taxable property in the tax district in which the
4 real property is located in the same proportion that the levy of such
5 taxing unit bears to the total levy on taxable property of all the taxing
6 units in the tax district in which the real property is located.

7 (b) Beginning with tax year 2017, the amount disbursed to each
8 county shall be equal to the amount available for disbursement determined
9 under subsection (1) of this section multiplied by the ratio of the
10 credit allocation valuation in the county to the credit allocation
11 valuation in the state. By September 15, the Property Tax Administrator
12 shall determine the amount to be disbursed under this subdivision to each
13 county and certify such amounts to the State Treasurer and to each
14 county. The disbursements to the counties shall occur in two equal
15 payments, the first on or before January 31 and the second on or before
16 April 1. After retaining one percent of the receipts for costs, the

17 county treasurer shall allocate the remaining receipts to each taxing
18 unit based on its share of the credits granted to all taxpayers in the
19 taxing unit.

20 (5) For purposes of this section, credit allocation valuation means
21 the taxable value for all real property except agricultural land and
22 horticultural land, one hundred twenty percent of taxable value for
23 agricultural land and horticultural land that is not subject to special
24 valuation, and one hundred twenty percent of taxable value for
25 agricultural land and horticultural land that is subject to special
26 valuation.

27 (6) The State Treasurer shall transfer from the General Fund to the
28 Property Tax Credit Cash Fund one hundred five million dollars by August
29 1, 2007, and one hundred fifteen million dollars by August 1, 2008.

30 (7) The Legislature shall have the power to transfer funds from the
31 Property Tax Credit Cash Fund to the General Fund.

1 2. On page 16, after line 1 insert the following new subsection:

2 "(11) For taxable years beginning or deemed to begin on or after
3 January 1, 2023, under the Internal Revenue Code of 1986, as amended, a
4 refundable credit against the income tax imposed by the Nebraska Revenue
5 Act of 1967 shall be allowed to any individual who rents a house,
6 apartment, or other residential unit in this state during the taxable
7 year for use as such individual's primary residence. The credit shall be
8 equal to the greater of (a) four percent of the total amount of rent paid
9 by the individual during the taxable year or (b) two hundred dollars, but
10 in no case shall the credit exceed one thousand dollars."

11 3. Renumber the remaining sections and correct the repealer
12 accordingly.

Senator Hunt filed the following amendment to [LB296](#):

[AM1020](#)

1 1. On page 4, line 31, strike "and".

2 2. On page 5, line 2, strike the period and insert "; and"; and

3 after line 2 insert the following new subdivision:

4 "(f) That the Legislature prioritizes regulating pet insurance
5 before providing gender-affirming health care and protecting youth from
6 political attacks by elected officials."

Senator Hunt filed the following amendment to [LB296](#):

[AM1021](#)

1 1. Insert the following new section:

2 Sec. 11. Any violation of the Pet Insurance Act or the rules and
3 regulations adopted and promulgated under the act shall be referred to
4 the State Board of Health for a recommendation regarding the consequences
5 of such violation of the act.

6 2. On page 2, line 1, strike "10" and insert "11".

7 3. Renumber the remaining section accordingly.

EASE

The Legislature was at ease from 5:29 p.m. until 6:00 p.m.

SENATOR B. HANSEN PRESIDING

SELECT FILE

LEGISLATIVE BILL 77. Senator Raybould renewed [FA22](#), found on page
642 and considered in this day's Journal.

Senator J. Cavanaugh renewed [AM666](#), found on page 665 and considered in this day's Journal, to the Raybould amendment.

Senator Raybould renewed [MO113](#), found and considered in this day's Journal, to recommit to Judiciary Committee.

SPEAKER ARCH PRESIDING

Senator Raybould moved for a call of the house. The motion prevailed with 28 ayes, 2 nays, and 19 not voting.

Senator Raybould requested a roll call vote on the motion to recommit to committee.

Voting in the affirmative, 5:

Cavanaugh, J. Cavanaugh, M. Conrad Hunt Raybould

Voting in the negative, 35:

Albrecht	Briese	Halloran	Kauth	Murman
Arch	Clements	Hansen	Linehan	Riepe
Armendariz	DeKay	Hardin	Lippincott	Sanders
Ballard	Dorn	Holdcroft	Lowe	Slama
Bostelman	Dover	Hughes	McDonnell	Vargas
Brandt	Erdman	Ibach	McKinney	von Gillern
Brewer	Geist	Jacobson	Moser	Wayne

Present and not voting, 5:

Bostar DeBoer Dungan Fredrickson Wishart

Excused and not voting, 4:

Aguilar Blood Day Walz

The Raybould motion to recommit to committee failed with 5 ayes, 35 nays, 5 present and not voting, and 4 excused and not voting.

The Chair declared the call raised.

Senator Brewer offered the following motion:

[MO114](#)

Invoke cloture pursuant to Rule 7, Sec. 10.

Senator Slama moved for a call of the house. The motion prevailed with 36 ayes, 2 nays, and 11 not voting.

Senator Brewer requested a roll call vote on the motion to invoke cloture.

Voting in the affirmative, 33:

Albrecht	Briese	Hansen	Linehan	Riepe
Arch	Clements	Hardin	Lippincott	Sanders
Armendariz	DeKay	Holdcroft	Lowe	Slama
Ballard	Dorn	Hughes	McDonnell	von Gillern
Bostelman	Dover	Ibach	McKinney	Wayne
Brandt	Erdman	Jacobson	Moser	
Brewer	Halloran	Kauth	Murman	

Voting in the negative, 10:

Bostar	Cavanaugh, M.	DeBoer	Fredrickson	Raybould
Cavanaugh, J.	Conrad	Dungan	Hunt	Vargas

Present and not voting, 2:

Geist	Wishart
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Excused and not voting, 4:

Aguilar	Blood	Day	Walz
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The Brewer motion to invoke cloture prevailed with 33 ayes, 10 nays, 2 present and not voting, and 4 excused and not voting.

Senator M. Cavanaugh requested a roll call vote on the J. Cavanaugh amendment.

Voting in the affirmative, 10:

Bostar	Cavanaugh, M.	DeBoer	Fredrickson	Raybould
Cavanaugh, J.	Conrad	Dungan	Hunt	Vargas

Voting in the negative, 33:

Albrecht	Briese	Halloran	Kauth	Murman
Arch	Clements	Hansen	Linehan	Riepe
Armendariz	DeKay	Hardin	Lippincott	Sanders
Ballard	Dorn	Holdcroft	Lowe	Slama
Bostelman	Dover	Hughes	McDonnell	von Gillern
Brandt	Erdman	Ibach	McKinney	
Brewer	Geist	Jacobson	Moser	

Present and not voting, 2:

Wayne Wishart

Excused and not voting, 4:

Aguilar Blood Day Walz

The J. Cavanaugh amendment lost with 10 ayes, 33 nays, 2 present and not voting, and 4 excused and not voting.

Senator M. Cavanaugh requested a roll call vote on Raybould amendment.

Voting in the affirmative, 5:

Cavanaugh, J. Cavanaugh, M. Conrad Hunt Raybould

Voting in the negative, 35:

Albrecht	Briese	Halloran	Kauth	Murman
Arch	Clements	Hansen	Linehan	Riepe
Armendariz	DeKay	Hardin	Lippincott	Sanders
Ballard	Dorn	Holdcroft	Lowe	Slama
Bostelman	Dover	Hughes	McDonnell	Vargas
Brandt	Erdman	Ibach	McKinney	von Gillern
Brewer	Geist	Jacobson	Moser	Wayne

Present and not voting, 5:

Bostar DeBoer Dungan Fredrickson Wishart

Excused and not voting, 4:

Aguilar Blood Day Walz

The Raybould amendment lost with 5 ayes, 35 nays, 5 present and not voting, and 4 excused and not voting.

Senator M. Cavanaugh requested a roll call vote on the advancement of the bill.

Voting in the affirmative, 31:

Albrecht	Briese	Hansen	Linehan	Sanders
Arch	Clements	Hardin	Lippincott	Slama
Armendariz	DeKay	Holdcroft	Lowe	von Gillern
Ballard	Dorn	Hughes	McDonnell	
Bostelman	Dover	Ibach	Moser	
Brandt	Erdman	Jacobson	Murman	
Brewer	Halloran	Kauth	Riepe	

Voting in the negative, 10:

Bostar	Cavanaugh, M.	DeBoer	Fredrickson	Raybould
Cavanaugh, J.	Conrad	Dungan	Hunt	Vargas

Present and not voting, 4:

Geist	McKinney	Wayne	Wishart
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Excused and not voting, 4:

Aguilar	Blood	Day	Walz
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Advanced to Enrollment and Review for Engrossment with 31 ayes, 10 nays, 4 present and not voting, and 4 excused and not voting.

The Chair declared the call raised.

SELECT FILE

LEGISLATIVE BILL 376. [ER13](#), found on page 782, was offered.

Senator Slama offered [MO107](#), found in this day's Journal, to bracket until June 9, 2023.

Senator Slama withdrew her motion to bracket.

Senator Slama offered [MO105](#), found in this day's Journal, to recommit to General Affairs Committee.

Senator Slama withdrew her motion to recommit to committee.

Senator Hunt offered [AM1033](#), found on page 875, to [ER13](#).

SENATOR DORN PRESIDING

Pending.

AMENDMENTS - Withdraw and Refile in Journal to LB77

Senator M. Cavanaugh withdrew and refiled [AM157](#), found on page 500.
 Senator M. Cavanaugh withdrew and refiled [AM158](#), found on page 500.
 Senator M. Cavanaugh withdrew and refiled [AM159](#), found on page 500.
 Senator M. Cavanaugh withdrew and refiled [AM160](#), found on page 500.
 Senator M. Cavanaugh withdrew and refiled [AM161](#), found on page 500.
 Senator M. Cavanaugh withdrew and refiled [AM393](#), found on page 555.
 Senator M. Cavanaugh withdrew and refiled [AM394](#), found on page 555.
 Senator M. Cavanaugh withdrew and refiled [AM395](#), found on page 555.
 Senator M. Cavanaugh withdrew and refiled [AM396](#), found on page 555.
 Senator M. Cavanaugh withdrew and refiled [AM397](#), found on page 555.
 Senator Raybould withdrew and refiled [FA24](#), found on page 653.

MOTION - Print in Journal

Senator Raybould filed the following motion to [LB77](#):
[MO115](#)
 Recommit to Judiciary Committee.

AMENDMENTS - Print in Journal

Senator Hunt filed the following amendment to [LB376](#):
[AM1035](#)

(Amendments to E&R amendments, ER13)

- 1 1. Strike sections 7 and 12.
- 2 2. On page 1, line 5, strike "7" and insert "6".
- 3 3. On page 14, strike line 31.
- 4 4. On page 15, strike lines 1 through 4.
- 5 5. Renummer the remaining sections and correct the repealer
- 6 6 accordingly.

Senator Lowe filed the following amendment to [LB376](#):
[AM851](#)

(Amendments to E&R amendments, ER13)

- 1 1. On page 3, line 30, after the period insert "Disputes regarding
- 2 channel pricing, such as whether an establishment is similarly situated
- 3 to another licensee or to what channel a licensee belongs, shall be
- 4 resolved by the commission."

RESOLUTION

LEGISLATIVE RESOLUTION 75. Introduced by Vargas, 7; Albrecht, 17; Arch, 14; Armendariz, 18; Ballard, 21; Blood, 3; Bostar, 29; Bostelman, 23; Brandt, 32; Brewer, 43; Briese, 41; Cavanaugh, J., 9; Cavanaugh, M., 6; Clements, 2; Conrad, 46; Day, 49; DeBoer, 10; DeKay, 40; Dorn, 30; Dover, 19; Dungan, 26; Erdman, 47; Fredrickson, 20; Halloran, 33; Hansen, B., 16; Hardin, 48; Holdcroft, 36; Hughes, 24; Hunt, 8; Ibach, 44; Jacobson, 42; Kauth, 31; Linehan, 39; Lippincott, 34; Lowe, 37; McDonnell, 5; McKinney, 11; Moser, 22; Murman, 38; Raybould, 28; Riepe, 12; Sanders, 45; Slama, 1; von Gillern, 4; Walz, 15; Wishart, 27.

WHEREAS, Burdette Burkhart served in the United States Navy during the Vietnam War; and

WHEREAS, Burdette was active duty from 1967 through 1969 in the United States Navy Construction Battalions, better known as the Navy Seabees; and

WHEREAS, Burdette was stationed near the ancient city of Hue in Vietnam, Midway Atoll in the Pacific Ocean, and Port Hueneme and San Diego in California; and

WHEREAS, it is appropriate for the Legislature to recognize and honor the veterans of the United States military.

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

1. That the Legislature thanks Burdette Burkhart for his service in the United States Navy during the Vietnam War.
2. That a copy of this resolution be sent to Burdette Burkhart.

Laid over.

UNANIMOUS CONSENT - Add Cointroducers

Unanimous consent to add Senators as cointroducers. No objections. So ordered.

Senator Vargas name added to LB276.

Senator Blood name added to LB276.

Senator Geist name added to LB447.

VISITORS

Visitors to the Chamber were students from Washington Elementary, Norfolk; Girl Scout Troop 28801 from Beattie and Sheridan Elementary, Lincoln.

The Doctor of the Day was Dr. Theresa Hatcher of Omaha.

ADJOURNMENT

At 9:03 p.m., on a motion by Senator Fredrickson, the Legislature adjourned until 9:00 a.m., Wednesday, March 29, 2023.

Brandon Metzler
Clerk of the Legislature