

FIFTY-SECOND DAY - MARCH 29, 2023

LEGISLATIVE JOURNAL

**ONE HUNDRED EIGHTH LEGISLATURE
FIRST SESSION**

FIFTY-SECOND DAY

Legislative Chamber, Lincoln, Nebraska
Wednesday, March 29, 2023

PRAYER

The prayer was offered by Senior Pastor Tom Barnes, Minden Evangelical Free Church, Minden.

PLEDGE OF ALLEGIANCE

The Pledge of Allegiance was offered by Sergeant Gregory R Holloway, 1st Cavalry Division, Army, Bee.

ROLL CALL

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

The roll was called and all members were present except Senator Aguilar who was excused; and Senators Bostar, Day, Jacobson, Slama, Vargas, Walz, and Wishart who were excused until they arrive.

CORRECTIONS FOR THE JOURNAL

The Journal for the fifty-first day was approved.

RESOLUTIONS

Pursuant to Rule 4, Sec. 5(b), LRs 64, 65, 66, 67, 68, and 69 were adopted.

SPEAKER SIGNED

While the Legislature was in session and capable of transacting business, the Speaker signed the following: LRs 64, 65, 66, 67, 68, and 69.

SELECT FILE

LEGISLATIVE BILL 376. [ER13](#), found on page 782 and considered on page 889, was renewed.

Senator Hunt renewed [AM1033](#), found on page 875 and considered on page 889, to [ER13](#).

Senator Hunt offered the following motion:

[MO117](#)

Bracket until June 2, 2023.

Pending.

RESOLUTION

LEGISLATIVE RESOLUTION 76. Introduced by Clements, 2; Brewer, 43.

WHEREAS, the 2023 Nebraska School Activities Association Class C-2 State Speech Championship was held on March 16, 2023, at Kearney High School in Kearney, Nebraska; and

WHEREAS, the Elmwood-Murdock Public Schools speech team won the 2023 Class C-2 State Speech Championship; and

WHEREAS, Elmwood-Murdock prevailed over runner-up Hartington-Newcastle by a score of 136 to 132; and

WHEREAS, the members of the Elmwood-Murdock Public Schools speech team placed in six different categories; and

WHEREAS, Hanna Josoff and Haylee Josoff won the championship in Duet Acting, Bri Ross was runner-up in Entertainment Speaking, Lily Pope won the championship and Hanna Josoff was runner-up in Oral Interpretation Humorous Prose, Macy Howard, Marion Day, Haylee Josoff, and Averi Hogue placed fifth in Oral Interpretation of Drama, Averi Hogue was runner-up in Oral Interpretation of Poetry, and Wyatt Baker placed third and Lily Pope placed fourth in Program Oral Interpretation; and

WHEREAS, such team and individual achievements are made possible through the support of teachers, administrators, parents, 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 recognizes and congratulates the Elmwood-Murdock Public Schools speech team and its coaches on winning the 2023 Class C-2 State Speech Championship.

2. That a copy of this resolution be sent to the Elmwood-Murdock Public Schools speech team.

Laid over.

SELECT FILE

LEGISLATIVE BILL 376. [ER13](#), found on page 782 and considered on page 889 and in this day's Journal, was renewed.

Senator Hunt renewed [AM1033](#), found on page 875 and considered on page 889 and in this day's Journal, to [ER13](#).

Senator Hunt renewed [MO117](#), found and considered in this day's Journal, to bracket until June 2, 2023.

SENATOR B. HANSEN PRESIDING

SPEAKER ARCH PRESIDING

Senator Hunt moved for a call of the house. The motion prevailed with 12 ayes, 1 nay, and 36 not voting.

Senator Hunt requested a roll call vote on her motion to bracket.

Voting in the affirmative, 0.

Voting in the negative, 45:

Albrecht	Cavanaugh, J.	Erdman	Ibach	Murman
Arch	Clements	Fredrickson	Jacobson	Raybould
Armendariz	Conrad	Geist	Kauth	Riepe
Ballard	Day	Halloran	Linehan	Sanders
Blood	DeBoer	Hansen	Lippincott	Slama
Bostar	DeKay	Hardin	Lowe	von Gillern
Bostelman	Dorn	Holdcroft	McDonnell	Walz
Brandt	Dover	Hughes	McKinney	Wayne
Brewer	Dungan	Hunt	Moser	Wishart

Present and not voting, 1:

Cavanaugh, M.

Excused and not voting, 3:

Aguilar Briese Vargas

The Hunt motion to bracket failed with 0 ayes, 45 nays, 1 present and not voting, and 3 excused and not voting.

The Chair declared the call raised.

Senator Hunt offered the following motion:

[MO118](#)

Recommit to General Affairs Committee.

Pending.

AMENDMENT - Print in Journal

Senator von Gillern filed the following amendment to LB807:
[AM726](#)

1 1. Strike original sections 27, 30, and 64, and insert the following
 2 new sections:
 3 Sec. 27. Section 60-3,100, Reissue Revised Statutes of Nebraska, is
 4 amended to read:
 5 60-3,100 (1)(a) ~~(1)~~ The department shall issue to every person
 6 whose motor vehicle or trailer is registered;
 7 (i) Until the license plate issuance cycle beginning in 2029, one or
 8 two fully reflectorized license plates; and
 9 (ii) For the license plate issuance cycle beginning in 2029, one
 10 fully reflectorized license plate.
 11 (b) ~~Upon each plate there upon which shall be displayed (i) (a) the~~
 12 registration number consisting of letters and numerals assigned to such
 13 motor vehicle or trailer in figures not less than two and one-half inches
 14 nor more than three inches in height and ~~(ii) (b) also the word Nebraska~~
 15 suitably lettered so as to be attractive.
 16 (c) ~~The license plate plates shall be of a color designated by the~~
 17 director. The color of the ~~plate plates~~ shall be changed each time the
 18 license plate is ~~plates are~~ changed. Each time the license plate is
 19 ~~plates are~~ changed, the director shall secure competitive bids for
 20 materials pursuant to sections 81-145 to 81-162.
 21 (d) Autocycle, motorcycle, minitruck, low-speed vehicle, and trailer
 22 license plate letters and numerals may be one-half the size of those
 23 required in subdivision (b) of this ~~subsection this section~~.
 24 (2)(a) Except as otherwise provided in this subsection, only one
 25 license plate ~~two license plates shall be issued for a every motor~~
 26 vehicle or trailer is required to be displayed on such motor vehicle or
 27 trailer and shall be prominently displayed on the rear of such motor
 1 vehicle or trailer. ~~(b) One license plate shall be issued for (i)~~
 2 apportionable vehicles, (ii) buses, (iii) dealers, (iv) minitrucks, (v)
 3 motorcycles, other than autocycles, (vi) special interest motor vehicles
 4 that use the special interest motor vehicle license plate authorized by
 5 and issued under section 60-3,135.01, (vii) trailers, and (viii) truck-
 6 tractors. ~~(c)(i) One license plate shall be issued, upon request and~~
 7 compliance with this subdivision, for any passenger car which is not
 8 manufactured to be equipped with a bracket on the front of the vehicle to
 9 display a license plate. A license decal shall be issued with the license
 10 plate as provided in subdivision (ii) of this subdivision and shall be
 11 displayed on the driver's side of the windshield. In order to request a
 12 single license plate and license decal, there shall be an additional
 13 annual nonrefundable registration fee of fifty dollars plus the cost of
 14 the decal paid to the county treasurer at the time of registration. All
 15 fees collected under this subdivision shall be remitted to the State
 16 Treasurer for credit to the Highway Trust Fund. ~~(ii) The department shall~~
 17 design, procure, and furnish to the county treasurers a license decal
 18 which shall be displayed as evidence that a license plate has been
 19 obtained under this subdivision. Each county treasurer shall furnish a
 20 license decal to the person obtaining the plate. ~~(d) When two license~~
 21 plates are issued, one shall be prominently displayed at all times on the
 22 front and one on the rear of the registered motor vehicle or trailer.
 23 When only one plate is issued, it shall be prominently displayed on the
 24 rear of the registered motor vehicle or trailer.
 25 (b) The license plate ~~When only one plate is issued for motor~~
 26 vehicles registered pursuant to section 60-3,198 and truck-tractors, it
 27 shall be prominently displayed on the front of such ~~the~~ apportionable
 28 vehicle.

29 Sec. 30. Section 60-3,104, Reissue Revised Statutes of Nebraska, is
30 amended to read:

31 60-3,104 The department shall issue the following types of license
1 plates:
2 (1) Alternate license plates issued pursuant to sections 85, 86, and
3 87 of this act;
4 (2) (1) Amateur radio station license plates issued pursuant to
5 section 60-3,126;
6 (3) (2) Apportionable vehicle license plates issued pursuant to
7 section 60-3,203;
8 (4) (3) Autocycle license plates issued pursuant to section
9 60-3,100;
10 (5) (4) Boat dealer license plates issued pursuant to section
11 60-379;
12 (5) Breast Cancer Awareness Plates issued pursuant to sections
13 60-3,230 and 60-3,231;
14 (6) Bus license plates issued pursuant to section 60-3,144;
15 (7) Choose Life License Plates issued pursuant to sections 60-3,232
16 and 60-3,233;
17 (7) (8) Commercial motor vehicle license plates issued pursuant to
18 section 60-3,147;
19 (8) (9) Dealer or manufacturer license plates issued pursuant to
20 sections 60-3,114 and 60-3,115;
21 (9) (10) Disabled veteran license plates issued pursuant to section
22 60-3,124;
23 (11) Donate Life Plates issued pursuant to sections 60-3,245 and
24 60-3,246;
25 (12) Down Syndrome Awareness Plates issued pursuant to sections
26 60-3,247 and 60-3,248;
27 (10) (13) Farm trailer license plates issued pursuant to section
28 60-3,151;
29 (11) (14) Farm truck license plates issued pursuant to section
30 60-3,146;
31 (12) (15) Farm trucks with a gross weight of over sixteen tons
1 license plates issued pursuant to section 60-3,146;
2 (13) (16) Fertilizer trailer license plates issued pursuant to
3 section 60-3,151;
4 (14) (17) Former military vehicle license plates issued pursuant to
5 section 60-3,236;
6 (15) (18) Gold Star Family license plates issued pursuant to
7 sections 60-3,122.01 and 60-3,122.02;
8 (16) (19) Handicapped or disabled person license plates issued
9 pursuant to section 60-3,113;
10 (17) (20) Historical vehicle license plates issued pursuant to
11 sections 60-3,130 to 60-3,134;
12 (21) Josh the Otter Be Safe Around Water Plates issued pursuant to
13 section 60-3,258;
14 (18) (22) Local truck license plates issued pursuant to section
15 60-3,145;
16 (19) (23) Metropolitan utilities district license plates issued
17 pursuant to section 60-3,228;
18 (20) (24) Military Honor Plates issued pursuant to sections
19 60-3,122.03 and 60-3,122.04;
20 (21) (25) Minitruck license plates issued pursuant to section
21 60-3,100;
22 (22) (26) Motor vehicle license plates for motor vehicles owned or
23 operated by the state, counties, municipalities, or school districts
24 issued pursuant to section 60-3,105;
25 (23) (27) Motor vehicles exempt pursuant to section 60-3,107;
26 (24) (28) Motorcycle license plates issued pursuant to section

27 60-3,100;
 28 ~~(29) Mountain Lion Conservation Plates issued pursuant to sections~~
 29 ~~60-3,226 and 60-3,227;~~
 30 ~~(30) Native American Cultural Awareness and History Plates issued~~
 31 ~~pursuant to sections 60-3,234 and 60-3,235;~~
 1 ~~(31) Nebraska Cornhusker Spirit Plates issued pursuant to sections~~
 2 ~~60-3,127 to 60-3,129;~~
 3 ~~(32) Nebraska History Plates issued pursuant to sections 60-3,255~~
 4 ~~and 60-3,256;~~
 5 ~~(33) Nebraska 150 Sesquicentennial Plates issued pursuant to~~
 6 ~~sections 60-3,223 to 60-3,225;~~
 7 ~~(25) (34) Nonresident owner thirty-day license plates issued~~
 8 ~~pursuant to section 60-382;~~
 9 ~~(26) Organizational license plates issued pursuant to sections~~
 10 ~~60-3,104.01 and 60-3, 104.02;~~
 11 ~~(27) (35) Passenger car having a seating capacity of ten persons or~~
 12 ~~less and not used for hire issued pursuant to section 60-3,143 other than~~
 13 ~~autocycles;~~
 14 ~~(28) (36) Passenger car having a seating capacity of ten persons or~~
 15 ~~less and used for hire issued pursuant to section 60-3,143 other than~~
 16 ~~autocycles;~~
 17 ~~(29) (37) Pearl Harbor license plates issued pursuant to section~~
 18 ~~60-3,122;~~
 19 ~~(30) (38) Personal-use dealer license plates issued pursuant to~~
 20 ~~section 60-3,116;~~
 21 ~~(31) (39) Personalized message license plates for motor vehicles,~~
 22 ~~trailers, and semitrailers, except motor vehicles, trailers, and~~
 23 ~~semitrailers registered under section 60-3,198, issued pursuant to~~
 24 ~~sections 60-3,118 to 60-3,121;~~
 25 ~~(40) Pets for Vets Plates issued pursuant to sections 60-3,249 and~~
 26 ~~60-3,250;~~
 27 ~~(32) (41) Prisoner-of-war license plates issued pursuant to section~~
 28 ~~60-3,123;~~
 29 ~~(42) Prostate Cancer Awareness Plates issued pursuant to section~~
 30 ~~60-3,240;~~
 31 ~~(33) (43) Public power district license plates issued pursuant to~~
 1 ~~section 60-3,228;~~
 2 ~~(34) (44) Purple Heart license plates issued pursuant to section~~
 3 ~~60-3,125;~~
 4 ~~(35) (45) Recreational vehicle license plates issued pursuant to~~
 5 ~~section 60-3,151;~~
 6 ~~(36) (46) Repossession license plates issued pursuant to section~~
 7 ~~60-375;~~
 8 ~~(47) Sammy's Superheroes license plates for childhood cancer~~
 9 ~~awareness issued pursuant to section 60-3,242;~~
 10 ~~(48) Special interest motor vehicle license plates issued pursuant~~
 11 ~~to section 60-3,135.01;~~
 12 ~~(49) Specialty license plates issued pursuant to sections~~
 13 ~~60-3,104.01 and 60-3,104.02;~~
 14 ~~(50) Support the Arts Plates issued pursuant to sections 60-3,251~~
 15 ~~and 60-3,252;~~
 16 ~~(51) Support Our Troops Plates issued pursuant to sections 60-3,243~~
 17 ~~and 60-3,244;~~
 18 ~~(52) The Good Life Is Outside Plates issued pursuant to sections~~
 19 ~~60-3,253 and 60-3,254;~~
 20 ~~(37) (53) Trailer license plates issued for trailers owned or~~
 21 ~~operated by the state, counties, municipalities, or school districts~~
 22 ~~issued pursuant to section 60-3,106;~~
 23 ~~(38) (54) Trailer license plates issued for trailers owned or~~
 24 ~~operated by a metropolitan utilities district or public power district~~

25 pursuant to section 60-3,228;
 26 (39) ~~(55)~~ Trailer license plates issued pursuant to section
 27 60-3,100;
 28 (40) ~~(56)~~ Trailers exempt pursuant to section 60-3,108;
 29 (41) ~~(57)~~ Transporter license plates issued pursuant to section
 30 60-378;
 31 (42) ~~(58)~~ Trucks or combinations of trucks, truck-tractors, or
 1 trailers which are not for hire and engaged in soil and water
 2 conservation work and used for the purpose of transporting pipe and
 3 equipment exclusively used by such contractors for soil and water
 4 conservation construction license plates issued pursuant to section
 5 60-3,149;
 6 (43) ~~(59)~~ Utility trailer license plates issued pursuant to section
 7 60-3,151; and
 8 (44) ~~(60)~~ Well-boring apparatus and well-servicing equipment license
 9 plates issued pursuant to section 60-3,109; ~~and~~
 10 (61) ~~Wildlife Conservation Plates issued pursuant to section~~
 11 ~~60-3,238.~~
 12 Sec. 43. Section 60-3,118, Reissue Revised Statutes of Nebraska, is
 13 amended to read:
 14 60-3,118 (1) In lieu of the license plates provided for by section
 15 60-3,100, the department shall issue personalized message license plates
 16 for motor vehicles, trailers, or semitrailers, except for motor vehicles
 17 and trailers registered under section 60-3,198, to all applicants who
 18 meet the requirements of sections 60-3,119 to 60-3,121. Personalized
 19 message license plates shall be the same size and of the same basic
 20 design as regular license plates issued pursuant to section 60-3,100. The
 21 characters used shall consist only of the registration number in letters
 22 and numerals of the same size and design specified in ~~and shall comply~~
 23 ~~with the requirements of subdivision (1)(a) of section 60-3,100. A~~
 24 maximum of seven characters may be used, except that for an autocycle or
 25 a motorcycle, a maximum of six characters may be used.
 26 (2) The following conditions apply to all personalized message
 27 license plates:
 28 (a) County prefixes shall not be allowed except in counties using
 29 the alphanumeric system for motor vehicle registration. The numerals in
 30 the county prefix shall be the numerals assigned to the county, pursuant
 31 to subsection (2) of section 60-370, in which the motor vehicle or
 1 trailer is registered. Renewal of a personalized message license plate
 2 containing a county prefix shall be conditioned upon the motor vehicle or
 3 trailer being registered in such county. The numerals in the county
 4 prefix, including the hyphen or any other unique design for an existing
 5 license plate style, count against the maximum number of characters
 6 allowed under this section;
 7 (b) The characters in the order used shall not conflict with or
 8 duplicate any number used or to be used on the regular license plates or
 9 any number or license plate already approved pursuant to sections
 10 60-3,118 to 60-3,121;
 11 (c) The characters in the order used shall not express, connote, or
 12 imply any obscene or objectionable words or abbreviations; and
 13 (d) An applicant receiving a personalized message license plate for
 14 a farm truck with a gross weight of over sixteen tons or a commercial
 15 truck or truck-tractor with a gross weight of five tons or over shall
 16 affix the appropriate tonnage decal to such license plate.
 17 (3) The department shall have sole authority to determine if the
 18 conditions prescribed in subsection (2) of this section have been met.
 19 Sec. 111. Since an emergency exists, this act takes effect when
 20 passed and approved according to law.
 21 2. On page 111, after line 12 insert the following new subdivisions:
 22 "(14)(a) Special interest motor vehicle license plates. The

23 department shall design such plates to include the words special
 24 interest.
 25 (b) Alphanumeric special interest motor vehicle license plates shall
 26 be assigned a designation of up to seven characters and not use a county
 27 designation. No alternate plate fee shall be charged for alphanumeric
 28 special interest motor vehicle license plates. There is no designated
 29 recipient for alphanumeric special interest motor vehicle license plates.
 30 (c) Personalized message special interest motor vehicle license
 31 plates shall be issued subject to the same conditions specified for
 1 personalized message license plates in section 60-3,118 and a maximum of
 2 seven characters may be used. The alternate plate fee for personalized
 3 message special interest motor vehicle license plates is ten dollars and
 4 shall be credited to the Department of Motor Vehicles Cash Fund. There is
 5 no designated recipient for personalized message special interest motor
 6 vehicle license plates;"; in line 13 strike "(14)" and insert "(15)"; in
 7 line 17 strike "(15)" and insert "(16)"; in line 21 strike "(16)" and
 8 insert "(17)"; and in line 27 strike "(17)" and insert "(18)".
 9 3. On page 133, line 13, after "60-3,117," insert "60-3,118,,"; in
 10 line 22 strike "60-3,135.01,,"; and in line 29 after "60-3,128," insert
 11 "60-3,135.01,,".
 12 4. Renumber the remaining sections and correct internal references
 13 accordingly.

MOTION - Print in Journal

Senator Hunt filed the following motion to LB376:

MO119

Recommit to General Affairs Committee.

RESOLUTION

LEGISLATIVE RESOLUTION 77. Introduced by Dorn, 30; Albrecht, 17; Arch, 14; Armendariz, 18; Ballard, 21; Blood, 3; Bostelman, 23; Brandt, 32; Brewer, 43; Briese, 41; Cavanaugh, J., 9; Cavanaugh, M., 6; Clements, 2; Day, 49; DeBoer, 10; DeKay, 40; Dover, 19; Dungan, 26; Fredrickson, 20; Halloran, 33; Hardin, 48; Holdcroft, 36; Hunt, 8; Ibach, 44; Jacobson, 42; Kauth, 31; Linehan, 39; Lippincott, 34; Lowe, 37; Moser, 22; Murman, 38; Raybould, 28; Riepe, 12; Sanders, 45; Vargas, 7; Walz, 15; Wayne, 13; Wishart, 27.

WHEREAS, the 2023 Nebraska School Activities Association Class C-2 Boys State Basketball Championship was held on March 11, 2023, at Pinnacle Bank Arena in Lincoln, Nebraska; and

WHEREAS, the Freeman High School boys basketball team won the 2023 Class C-2 Boys State Basketball Championship; and

WHEREAS, the Freeman Falcons defeated Amherst in the championship game by a score of 53-35; and

WHEREAS, this is the second state championship overall for the Freeman boys basketball team and the first state championship since 2010; and

WHEREAS, head coach Jim McLaughlin and his staff helped guide the Freeman boys basketball team to finish a near perfect season with a record of twenty-nine wins and just one loss; 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 Freeman High School boys basketball team and its coaches on winning the 2023 Class C-2 Boys State Basketball Championship.

2. That a copy of this resolution be sent to the Freeman High School boys basketball team.

Laid over.

VISITORS

Visitors to the Chamber were Karen Barnes, Minden; members of the Nebraska Association of Behavioral Health Organizations; members of the Nebraska Chapter of the American Foundation for Suicide Prevention; Keith County Leadership, Ogallala; students from Gretna Elementary, Gretna; members of the Nebraska State Athletic Trainers Association; community organizers from the Heartland Workers Center; students from Plainview Elementary, Plainview.

RECESS

At 11:59 a.m., on a motion by Senator Bostelman, the Legislature recessed until 1:00 p.m.

AFTER RECESS

The Legislature reconvened at 1:00 p.m., Speaker Arch presiding.

ROLL CALL

The roll was called and all members were present except Senator Aguilar who was excused; and Senators Blood, Briese, Conrad, Day, DeBoer, Dungan, B. Hansen, Hardin, Ibach, Linehan, McKinney, Riepe, Slama, Walz, and Wayne who were excused until they arrive.

MOTIONS- Print in Journal

Senator M. Cavanaugh filed the following motions to bracket:

LR1CA - [MO122](#)

LR1CA - [MO125](#)

LR22CA - [MO129](#)

LR22CA - [MO132](#)

Senator M. Cavanaugh filed the following motions to indefinitely postpone pursuant to Rule 6, Section 3(f):

LR1CA - [MO120](#)
LR22CA - [MO127](#)

Senator M. Cavanaugh filed the following motions to indefinitely postpone:

LR1CA - [MO123](#)
LR22CA - [MO130](#)

Senator M. Cavanaugh filed the following motions to recommit to committee:

LR1CA - [MO121](#)
LR1CA - [MO124](#)
LR1CA - [MO126](#)
LR22CA - [MO128](#)
LR22CA - [MO131](#)
LR22CA - [MO133](#)

SELECT FILE

LEGISLATIVE BILL 376. [ER13](#), found on page 782 and considered on page 889 and in this day's Journal, was renewed.

Senator Hunt renewed [AM1033](#), found on page 875 and considered on page 889 and in this day's Journal, to [ER13](#).

Senator Hunt renewed [MO118](#), found and considered in this day's Journal, to recommit to General Affairs Committee.

Senator Hunt moved for a call of the house. The motion prevailed with 17 ayes, 4 nays, and 28 not voting.

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

Voting in the affirmative, 1:

Halloran

Voting in the negative, 47:

Albrecht	Cavanaugh, J.	Erdman	Kauth	Sanders
Arch	Cavanaugh, M.	Fredrickson	Linehan	Slama
Armendariz	Clements	Geist	Lippincott	Vargas
Ballard	Conrad	Hansen	Lowe	von Gillern
Blood	Day	Hardin	McDonnell	Walz
Bostar	DeBoer	Holdcroft	McKinney	Wayne
Bostelman	DeKay	Hughes	Moser	Wishart
Brandt	Dorn	Hunt	Murman	
Brewer	Dover	Ibach	Raybould	
Briese	Dungan	Jacobson	Riepe	

Excused and not voting, 1:

Aguilar

The Hunt motion to recommit to committee failed with 1 aye, 47 nays, and 1 excused and not voting.

Senator Lowe offered the following motion:

[MO141](#)

Invoke cloture pursuant to Rule 7, Sec. 10.

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

Voting in the affirmative, 46:

Albrecht	Cavanaugh, M.	Fredrickson	Kauth	Sanders
Arch	Clements	Geist	Linehan	Slama
Armendariz	Conrad	Halloran	Lippincott	Vargas
Ballard	Day	Hansen	Lowe	von Gillern
Bostar	DeBoer	Hardin	McDonnell	Walz
Bostelman	DeKay	Holdcroft	McKinney	Wishart
Brandt	Dorn	Hughes	Moser	
Brewer	Dover	Hunt	Murman	
Briese	Dungan	Ibach	Raybould	
Cavanaugh, J.	Erdman	Jacobson	Riepe	

Voting in the negative, 1:

Wayne

Present and not voting, 1:

Blood

Excused and not voting, 1:

Aguilar

The Lowe motion to invoke cloture prevailed with 46 ayes, 1 nay, 1 present and not voting, and 1 excused and not voting.

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

Voting in the affirmative, 0.

Voting in the negative, 47:

Albrecht	Cavanaugh, J.	Fredrickson	Kauth	Sanders
Arch	Clements	Geist	Linehan	Slama
Armendariz	Conrad	Halloran	Lippincott	Vargas
Ballard	Day	Hansen	Lowe	von Gillern
Blood	DeBoer	Hardin	McDonnell	Walz
Bostar	DeKay	Holdcroft	McKinney	Wayne
Bostelman	Dorn	Hughes	Moser	Wishart
Brandt	Dover	Hunt	Murman	
Brewer	Dungan	Ibach	Raybould	
Briese	Erdman	Jacobson	Riepe	

Present and not voting, 1:

Cavanaugh, M.

Excused and not voting, 1:

Aguilar

The Hunt amendment lost with 0 ayes, 47 nays, 1 present and not voting, and 1 excused and not voting.

Senator M. Cavanaugh requested a roll call vote on the adoption of the Enrollment and Review amendment.

Voting in the affirmative, 47:

Albrecht	Cavanaugh, M.	Fredrickson	Kauth	Sanders
Arch	Clements	Geist	Linehan	Slama
Armendariz	Conrad	Halloran	Lippincott	Vargas
Blood	Day	Hansen	Lowe	von Gillern
Bostar	DeBoer	Hardin	McDonnell	Walz
Bostelman	DeKay	Holdcroft	McKinney	Wayne
Brandt	Dorn	Hughes	Moser	Wishart
Brewer	Dover	Hunt	Murman	
Briese	Dungan	Ibach	Raybould	
Cavanaugh, J.	Erdman	Jacobson	Riepe	

Voting in the negative, 0.

Present and not voting, 1:

Ballard

Excused and not voting, 1:

Aguilar

The Enrollment and Review amendment was adopted with 47 ayes, 0 nays, 1 present and not voting, and 1 excused and not voting.

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

Voting in the affirmative, 47:

Albrecht	Cavanaugh, M.	Fredrickson	Kauth	Sanders
Arch	Clements	Geist	Linehan	Slama
Armendariz	Conrad	Halloran	Lippincott	Vargas
Blood	Day	Hansen	Lowe	von Gillern
Bostar	DeBoer	Hardin	McDonnell	Walz
Bostelman	DeKay	Holdcroft	McKinney	Wayne
Brandt	Dorn	Hughes	Moser	Wishart
Brewer	Dover	Hunt	Murman	
Briese	Dungan	Ibach	Raybould	
Cavanaugh, J.	Erdman	Jacobson	Riepe	

Voting in the negative, 0.

Present and not voting, 1:

Ballard

Excused and not voting, 1:

Aguilar

Advanced to Enrollment and Review for Engrossment with 47 ayes, 0 nays, 1 present and not voting, and 1 excused and not voting.

The Chair declared the call raised.

MOTIONS- Print in Journal

Senator M. Cavanaugh filed the following motion to [LB754](#):

[MO137](#)

Indefinitely postpone.

Senator M. Cavanaugh filed the following motions to recommit to committee:

LB754 - [MO138](#)

LB754 - [MO140](#)

Senator M. Cavanaugh filed the following motion to [LB754](#):

[MO139](#)

Bracket until June 2, 2023.

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

[MO116](#)

Indefinitely postpone.

AMENDMENTS - Print in Journal

Senator M. Cavanaugh filed the following amendment to [LB376](#):

[FA33](#)

Strike the enacting clause.

Senator M. Cavanaugh filed the following amendment to [LB376](#):

[AM1056](#)

(Amendments to E & R amendments, ER13)

1 1. On page 8, line 25, after "[regarding](#)" insert "[production and](#)".

Senator M. Cavanaugh filed the following amendment to [LB376](#):

[AM1055](#)

(Amendments to E & R amendments, ER13)

1 1. On page 3, line 17; page 4, line 20; and page 9, line 5, strike

2 "[may](#)" and insert "[shall](#)".

GENERAL FILE

LEGISLATIVE BILL 754. Title read. Considered.

Committee [AM906](#), found on page 803, was offered.

Senator J. Cavanaugh requested a division of the question on the committee amendment.

The Chair sustained the division of the question.

The first committee amendment is as follows:

[AM1063](#) is available in the Bill Room.

The second committee amendment is as follows:

[AM1064](#) is available in the Bill Room.

The first committee amendment, [AM1063](#), found in this day's Journal, was offered.

Senator J. Cavanaugh offered the following amendment to the first committee amendment:

[AM1068](#)

(Amendments to Standing Committee amendments, AM906)

- 1 1. On page 8, line 25, after the semicolon insert "and"; in line 26
- 2 strike "4.55%" and insert "4.99%"; in line 27 strike ", and before
- 3 January 1, 2027; and", show as stricken, and insert an underscored
- 4 period; and strike lines 28 and 29 and show the old matter as stricken.
- 5 2. On page 43, line 4, after the semicolon insert "and"; after line
- 6 4 insert the following new subdivision:
- 7 "(g) For taxable years beginning or deemed to begin on or after
- 8 January 1, 2026, at a rate equal to 3.99 percent on the first one hundred
- 9 thousand dollars of taxable income and at the rate of 4.99 percent on all
- 10 taxable income in excess of one hundred thousand dollars."; and strike
- 11 lines 5 through 13 and show the old matter as stricken.

Pending.

AMENDMENTS - Withdraw and Refile in Journal to LB754

Senator Hunt withdrew and refiled [AM1039](#), found on page 883.

Senator Hunt withdrew and refiled [AM1036](#), found on page 880.

Senator Hunt withdrew and refiled [AM1038](#), found on page 879.

MOTIONS - Print in Journal

Senator Hunt filed the following motion to [LB531](#):

[MO142](#)

Indefinitely postpone pursuant to Rule 6 Section 3 (f).

Senator Hunt filed the following motions to recommit to committee:

LB531 - [MO143](#)

LB531 - [MO146](#)

Senator Hunt filed the following motions to bracket:

LB531 - [MO144](#)

LB531 - [MO147](#)

LB531 - [MO148](#)

Senator Hunt filed the following motion to [LB531](#):

[MO145](#)

Indefinitely postpone.

Senator Hunt filed the following motion to [LB630](#):

[MO149](#)

Indefinitely postpone pursuant to Rule 6 Section 3(f).

Senator Hunt filed the following motions to bracket:

LB630 - [MO151](#)
 LB630 - [MO154](#)

Senator Hunt filed the following motions to recommit to committee:

LB630 - [MO150](#)
 LB630 - [MO153](#)
 LB630 - [MO155](#)

Senator Hunt filed the following motion to [LB630](#):
[MO152](#)
 Indefinitely postpone.

AMENDMENT - Print in Journal

Senator Kauth filed the following amendment to [LB754](#):
[FA34](#)
 Strike the enacting clause

GENERAL FILE

LEGISLATIVE BILL 754. Committee [AM1063](#), found and considered in this day's Journal, was renewed.

Senator J. Cavanaugh renewed [AM1068](#), found and considered in this day's Journal, to the first committee amendment.

Pending.

AMENDMENT - Print in Journal

Senator Walz filed the following amendment to [LB516](#):
[AM803](#)

1 1. Strike the original sections and insert the following new
 2 sections:
 3 Section 1. Section 79-2,143, Reissue Revised Statutes of Nebraska,
 4 is amended to read:
 5 79-2,143 (1) The position of state school security director is
 6 created within the State Department of Education. The Commissioner of
 7 Education shall appoint the director based on experience, knowledge, and
 8 skills in the field of school security.
 9 (2) It is the intent of the Legislature that regionally focused
 10 specialists be hired as employees to be placed to assist approved or
 11 accredited public and nonpublic schools and to increase the availability
 12 of training, provide tailored technical support for the unique needs of
 13 each region, and serve as a central point of contact for schools. Such
 14 employees shall be placed under the direction of the state school
 15 security director.
 16 Sec. 2. Section 79-3106, Revised Statutes Cumulative Supplement,
 17 2022, is amended to read:
 18 79-3106 (1) It is the intent of the Legislature that federal funds

19 shall be used to implement the School Safety and Security Reporting
 20 System Act for fiscal years 2021-22, 2022-23, and 2023-24. The
 21 Commissioner of Education shall electronically report data, a cost-
 22 benefit analysis, and a funding recommendation regarding the continued
 23 viability of the Safe2HelpNE report line to the Appropriations Committee
 24 of the Legislature and the Education Committee of the Legislature on or
 25 before January 5, 2024.

26 (2) Beginning in fiscal year 2024-25, it is the intent of the
 27 Legislature to fund the School Safety and Security Reporting System Act
 1 using General Funds.

2 Sec. 3. (1) The Commissioner of Education shall create and
 3 administer a grant program to provide funding to school districts and
 4 educational service units on behalf of approved or accredited nonpublic
 5 schools, for security-related infrastructure projects. Such projects may
 6 include, but are not limited to, surveillance equipment, door-locking
 7 systems, and double-entry doors for school buildings. Subject to
 8 available appropriations, the department shall provide a grant to any
 9 school district or educational service unit that applies for such grant
 10 for use for qualifying projects. The amount of such grant shall be a
 11 proportionate share of the total amount appropriated for such grants in
 12 subsection (4) of this section and:

13 (a) A school district's share shall be based on the percentage of
 14 students attending such school district according to the most recent
 15 enrollment data collected by the State Department of Education; and
 16 (b) An educational service unit's share shall be based on the number
 17 of approved or accredited nonpublic schools that contract with such
 18 educational service unit for funding for qualifying projects as provided
 19 in subdivision (2)(b) of this section.

20 (2)(a) A school district may apply to the department for a grant on
 21 forms and in a manner prescribed by the Commissioner of Education. A
 22 school district receiving a grant under this section shall divide the use
 23 of such grant funds as evenly as possible among all eligible school
 24 buildings within such district.

25 (b) An educational service unit may apply to the department for a
 26 grant on forms and in a manner prescribed by the Commissioner of
 27 Education for use for funding qualifying projects at approved or
 28 accredited nonpublic schools which contract with such educational service
 29 unit on such qualifying projects. An approved or accredited nonpublic
 30 school may apply to and contract with the appropriate educational service
 31 unit in the school's area in a manner prescribed by the educational
 1 service unit for funding for qualifying projects pursuant to this
 2 section.

3 (3) The State Board of Education may adopt and promulgate rules and
 4 regulations to carry out this section.

5 (4) It is the intent of the Legislature to appropriate fifteen
 6 million dollars from the General Fund to the State Department of
 7 Education to administer the grant program pursuant to this section.

8 Sec. 4. (1) The State Department of Education shall create and
 9 administer a grant program to provide funding to hire mental health
 10 practitioners and school psychologists to provide access to mental and
 11 behavioral health supports to students at an approved or accredited
 12 public or nonpublic school and within the community.

13 (2) A local public health department or an educational service unit
 14 may apply to the department, on forms and in a manner prescribed by the
 15 department, for a grant to hire a mental health practitioner or school
 16 psychologist to provide mental and behavioral health supports to students
 17 and serve as a liaison to approved and accredited public and nonpublic
 18 schools within the area served by such local public health department or
 19 educational service unit.

20 (3) It is the intent of the Legislature to appropriate five million

21 dollars from the General Fund to administer such grant program.
22 Sec. 5. Original section 79-2,143, Reissue Revised Statutes of
23 Nebraska, and section 79-3106, Revised Statutes Cumulative Supplement,
24 2022, are repealed.

GENERAL FILE

LEGISLATIVE BILL 754. Committee [AM1063](#), found and considered in this day's Journal, was renewed.

Senator J. Cavanaugh renewed [AM1068](#), found and considered in this day's Journal, to the first committee amendment.

SENATOR B. HANSEN PRESIDING

Senator Wayne offered the following motion:

[MO156](#)

Bracket until March 30, 2023.

SPEAKER ARCH PRESIDING

Pending.

EASE

The Legislature was at ease from 5:27 p.m. until 6:02 p.m.

SENATOR B. HANSEN PRESIDING

GENERAL FILE

LEGISLATIVE BILL 754. Committee [AM1063](#), found and considered in this day's Journal, was renewed.

Senator J. Cavanaugh renewed [AM1068](#), found and considered in this day's Journal, to the first committee amendment.

Senator Wayne renewed [MO156](#), found and considered in this day's Journal, to bracket until March 30, 2023.

SPEAKER ARCH PRESIDING

Senator Wayne moved for a call of the house. The motion prevailed with 23 ayes, 1 nay, and 25 not voting.

Senator Wayne withdrew his motion to bracket.

The Chair declared the call raised.

Senator J. Cavanaugh moved for a call of the house. The motion prevailed

with 24 ayes, 4 nays, and 21 not voting.

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

Voting in the affirmative, 8:

Cavanaugh, J.	Day	Dungan	Hunt
Cavanaugh, M.	DeBoer	Fredrickson	Raybould

Voting in the negative, 32:

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

Present and not voting, 5:

Bostar	Bostelman	McKinney	Walz	Wayne
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Excused and not voting, 4:

Aguilar	Blood	Conrad	Moser
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The J. Cavanaugh amendment lost with 8 ayes, 32 nays, 5 present and not voting, and 4 excused and not voting.

The Chair declared the call raised.

Senator Dungan offered the following amendment to the first committee amendment:

[AM1047](#) is available in the Bill Room.

Pending.

AMENDMENTS - Print in Journal

Senator Slama filed the following amendment to [LB214](#):

[AM1026](#)

(Amendments to Standing Committee amendments, AM398)

- 1 1. Strike section 6 and insert the following new sections:
- 2 Sec. 6. Section 8-143.01, Reissue Revised Statutes of Nebraska, is
- 3 amended to read:
- 4 8-143.01 (1) No bank shall extend credit to any of its executive
- 5 officers, directors, or principal shareholders or to any related interest
- 6 of such persons in an amount that, when aggregated with the amount of all

7 other extensions of credit by the bank to that person and to all related
8 interests of that person, exceeds the higher of twenty-five thousand
9 dollars or five percent of the bank's unimpaired capital and unimpaired
10 surplus unless (a) the extension of credit has been approved in advance
11 by a majority vote of the entire board of directors of the bank, a record
12 of which shall be made and kept as a part of the records of such bank,
13 and (b) the interested party has abstained from participating directly or
14 indirectly in such vote.

15 (2) No bank shall extend credit to any of its executive officers,
16 directors, or principal shareholders or to any related interest of such
17 persons in an amount that, when aggregated with the amount of all other
18 extensions of credit by the bank to that person and to all related
19 interests of that person, exceeds five hundred thousand dollars except by
20 complying with the requirements of subdivisions (1)(a) and (b) of this
21 section.

22 (3) No bank shall extend credit to any of its executive officers,
23 and no such executive officer shall borrow from or otherwise become
24 indebted to his or her bank, except in the amounts and for the purposes
25 set forth in subsection (4) of this section.

26 (4) A bank shall be authorized to extend credit to any of its
1 executive officers:

2 (a) In any amount to finance the education of such executive
3 officer's children;

4 (b)(i) In any amount to finance or refinance the purchase,
5 construction, maintenance, or improvement of a residence of such
6 executive officer if the extension of credit is secured by a first lien
7 on the residence and the residence is owned or is expected to be owned
8 after the extension of credit by the executive officer and (ii) in the
9 case of a refinancing, only the amount of the refinancing used to repay
10 the original extension of credit, together with the closing costs of the
11 refinancing, and any additional amount thereof used for any of the
12 purposes enumerated in this subdivision are included within this category
13 of credit;

14 (c) In any amount if the extension of credit is (i) secured by a
15 perfected security interest in bonds, notes, certificates of
16 indebtedness, or treasury bills of the United States or in other such
17 obligations fully guaranteed as to principal and interest by the United
18 States, (ii) secured by unconditional takeout commitments or guarantees
19 of any department, agency, bureau, board, commission, or establishment of
20 the United States or any corporation wholly owned directly or indirectly
21 by the United States, or (iii) secured by a perfected security interest
22 in a segregated deposit account in the lending bank; or

23 (d) For any other purpose not specified in subdivisions (a), (b),
24 and (c) of this subsection if the aggregate amount of such other
25 extensions of credit to such executive officer does not exceed, at any
26 one time, the greater of two and one-half percent of the bank's
27 unimpaired capital and unimpaired surplus or twenty-five thousand
28 dollars, but in no event greater than one hundred thousand dollars or the
29 amount of the bank's lending limit as prescribed in section 8-141,
30 whichever is less.

31 ~~(5)(a) Except as provided in subdivision (b) or (c) of this
1 subsection, any executive officer shall make, on an annual basis, a
2 written report to the board of directors of the bank of which he or she
3 is an executive officer stating the date and amount of all loans or
4 indebtedness on which he or she is a borrower, cosigner, or guarantor,
5 the security therefor, and the purpose for which the proceeds have been
6 or are to be used.~~

7 ~~(5)(a) (b) Except as provided in subdivision (b) (e) of this
8 subsection, in lieu of the reports required by subdivision (a) of this
9 subsection, the board of directors of a bank may obtain a credit report~~

10 from a recognized credit agency, on an annual basis, for any or all of
11 its executive officers.

12 (b) Subdivision ~~(e)~~ Subdivisions (a) and (b) of this subsection does
13 ~~do~~ not apply to any executive officer if such officer is excluded by a
14 resolution of the board of directors or by the bylaws of the bank from
15 participating in the major policymaking functions of the bank and does
16 not actually participate in the major policymaking functions of the bank.
17 (6) No bank shall extend credit to any of its executive officers,
18 directors, or principal shareholders or to any related interest of such
19 persons in an amount that, when aggregated with the amount of all other
20 extensions of credit by the bank to that person and to all related
21 interests of that person, exceeds the lending limit of the bank as
22 prescribed in section 8-141.

23 (7)(a) Except as provided in subdivision (b) of this subsection, no
24 bank shall extend credit to any of its executive officers, directors, or
25 principal shareholders or to any related interest of such persons unless
26 the extension of credit (i) is made on substantially the same terms,
27 including interest rates and collateral, as, and following credit-
28 underwriting procedures that are not less stringent than, those
29 prevailing at the time for comparable transactions by the bank with other
30 persons that are not covered by this section and who are not employed by
31 the bank and (ii) does not involve more than the normal risk of repayment
1 or present other unfavorable features.

2 (b) Nothing in subdivision (a) of this subsection shall prohibit any
3 extension of credit made by a bank pursuant to a benefit or compensation
4 program under the provisions of 12 C.F.R. 215.4(a)(2), as such regulation
5 existed on January 1, 2023 ~~2022~~.

6 (8) For purposes of this section:

7 (a) Executive officer means a person who participates or has
8 authority to participate, other than in the capacity of director, in the
9 major policymaking functions of the bank, whether or not the officer has
10 an official title, the title designates such officer as an assistant, or
11 such officer is serving without salary or other compensation. Executive
12 officer includes the chairperson of the board of directors, the
13 president, all vice presidents, the cashier, the corporate secretary, and
14 the treasurer, unless the executive officer is excluded by a resolution
15 of the board of directors or by the bylaws of the bank from
16 participating, other than in the capacity of director, in the major
17 policymaking functions of the bank, and the executive officer does not
18 actually participate in such functions. A manager or assistant manager of
19 a branch of a bank shall not be considered to be an executive officer
20 unless such individual participates or is authorized to participate in
21 the major policymaking functions of the bank; and

22 (b) Unimpaired capital and unimpaired surplus means the sum of:
23 (i) The total equity capital of the bank reported on its most recent
24 consolidated report of condition filed under section 8-166;
25 (ii) Any subordinated notes and debentures approved as an addition
26 to the bank's capital structure by the appropriate federal banking
27 agency; and

28 (iii) Any valuation reserves created by charges to the bank's income
29 reported on its most recent consolidated report of condition filed under
30 section 8-166.

31 (9) Any executive officer, director, or principal shareholder of a
1 bank or any other person who intentionally violates this section or who
2 aids, abets, or assists in a violation of this section is guilty of a
3 Class IV felony.

4 (10) The Director of Banking and Finance may adopt and promulgate
5 rules and regulations to carry out this section, including rules and
6 regulations defining or further defining terms used in this section,
7 consistent with the provisions of 12 U.S.C. 84 and implementing

8 Regulation O as such section and regulation existed on January 1, 2023
9 2022.

10 Sec. 54. Section 76-1007, Reissue Revised Statutes of Nebraska, is
11 amended to read:

12 76-1007 (1) The trustee or the attorney for the trustee shall give
13 written notice of the time and place of sale particularly describing the
14 property to be sold by publication of such notice, at least five times,
15 once a week for five consecutive weeks, the last publication to be at
16 least ten days but not more than thirty days prior to the sale, in some
17 newspaper having a general circulation in each county in which the
18 property to be sold, or some part thereof, is situated.

19 (2) The sale shall be held at the time and place designated in the
20 notice of sale which shall be between the hours of nine a.m. and five
21 p.m. and at (a) the premises, (b) ~~or at~~ the courthouse of the county in
22 which the property to be sold, or some part thereof, is situated, or (c)
23 a public building wherein one or more county offices are located within
24 the county in which the property to be sold, or some part thereof, is
25 situated.

26 (3) The notice of sale shall be sufficient if made in substantially
27 the following form:

28 Notice of Trustee's Sale

29 The following described property will be sold at public auction to

30 the highest bidder at the door of the county courthouse

31 in, County of, Nebraska, on,

1 20.... .

2 (Name of Trustee)

3 2. Renumber the remaining sections and correct the repealer

4 accordingly.

Senator B. Hansen filed the following amendment to LB91:

[AM1082](#)

(Amendments to Standing Committee amendments, AM926)

1 1. On page 2, line 18, strike "A person shall not" and insert "No

2 person shall".

Senator B. Hansen filed the following amendment to LB91:

[AM1081](#)

(Amendments to Standing Committee amendments, AM926)

1 1. On page 2, line 9, after "of" insert "the State of".

Senator B. Hansen filed the following amendment to LB91:

[AM1080](#)

(Amendments to Standing Committee amendments, AM926)

1 1. On page 2, line 4, after "of" insert "the State of".

MOTIONS - Print in Journal

Senator M. Cavanaugh filed the following motion to LB91:

[MO177](#)

Indefinitely postpone pursuant to Rule 6 Section 3(f).

Senator M. Cavanaugh filed the following motions to recommit to committee:

LB91 - [MO178](#)

LB91 - [MO181](#)

LB91 - [MO183](#)

Senator M. Cavanaugh filed the following motions to bracket:

LB91 - [MO179](#)

LB91 - [MO182](#)

Senator M. Cavanaugh filed the following motion to LB91:

[MO180](#)

Indefinitely postpone.

Senator B. Hansen filed the following motion to LB91:

[MO184](#)

Bracket until June 9, 2023.

Senator B. Hansen filed the following motion to LB91:

[MO185](#)

Recommit to Transportation and Telecommunications.

Senator B. Hansen filed the following motion to LB91:

[MO186](#)

Indefinitely postpone.

GENERAL FILE

LEGISLATIVE BILL 754. Committee [AM1063](#), found and considered in this day's Journal, was renewed.

Senator Dungan renewed [AM1047](#), found and considered in this day's Journal, to the first committee amendment.

Senator Dungan moved for a call of the house. The motion prevailed with 23 ayes, 2 nays, and 24 not voting.

Senator Dungan requested a roll call vote on his amendment.

Voting in the affirmative, 6:

Cavanaugh, J.	Conrad	Dungan
Cavanaugh, M.	Day	Raybould

Voting in the negative, 29:

Albrecht	Briese	Geist	Jacobson	Riepe
Arch	Clements	Halloran	Kauth	Sanders
Armentariz	DeKay	Hardin	Linehan	Slama
Ballard	Dorn	Holdercroft	Lippincott	von Gillern
Brandt	Dover	Hughes	Lowe	Wishart
Brewer	Erdman	Ibach	Murman	

Present and not voting, 8:

Bostar	Fredrickson	McKinney	Walz
DeBoer	Hunt	Vargas	Wayne

Excused and not voting, 6:

Aguilar	Bostelman	McDonnell
Blood	Hansen	Moser

The Dungan amendment lost with 6 ayes, 29 nays, 8 present and not voting, and 6 excused and not voting.

The Chair declared the call raised.

Senator von Gillern offered the following amendment to the first committee amendment:

[AM1066](#)

(Amendments to Standing Committee amendments, AM906)

1 1. Insert the following new sections:
 2 Sec. 14. Section 77-2727, Reissue Revised Statutes of Nebraska, is
 3 amended to read:
 4 77-2727 (1) Except as provided in subsection (6) of this section and
 5 subsection (5) of section 77-2775, a partnership as such shall not be
 6 subject to the income tax imposed by the Nebraska Revenue Act of 1967.
 7 Persons or their authorized representatives carrying on business as
 8 partners shall be liable for the income tax imposed by the Nebraska
 9 Revenue Act of 1967 only in their separate or individual capacities.
 10 (2) The partners of such partnership who are residents of this state
 11 or corporations shall include in their incomes their proportionate share
 12 of such partnership's income.
 13 (3) If any partner of such partnership is a nonresident individual
 14 during any part of the partnership's reporting year, he or she shall file
 15 a Nebraska income tax return which shall include in Nebraska adjusted
 16 gross income that portion of the partnership's Nebraska income, as
 17 determined under the provisions of sections 77-2728 and 77-2729,
 18 allocable to his or her interest in the partnership and shall execute and
 19 forward to the partnership, on or before the original due date of the
 20 Nebraska partnership return, an agreement which states that he or she
 21 will file a Nebraska income tax return and pay income tax on all income
 22 derived from or attributable to sources in this state, and such agreement
 23 shall be attached to the partnership's Nebraska return for such reporting
 24 year.
 25 (4)(a) Except as provided in subdivision (c) of this subsection, in
 26 the absence of the nonresident individual partner's executed agreement
 1 being attached to the Nebraska partnership return, the partnership shall

2 remit a portion of such partner's income which was derived from or
3 attributable to Nebraska sources with its Nebraska return for the
4 reporting year. For tax years beginning or deemed to begin before January
5 1, 2013, the amount of remittance, in such instance, shall be the highest
6 individual income tax rate determined under section 77-2715.02 multiplied
7 by the nonresident individual partner's share of the partnership income
8 which was derived from or attributable to sources within this state. For
9 tax years beginning or deemed to begin on or after January 1, 2013, the
10 amount of remittance, in such instance, shall be the highest individual
11 income tax rate determined under section 77-2715.03 multiplied by the
12 nonresident individual partner's share of the partnership income which
13 was derived from or attributable to sources within this state.

14 (b) Any amount remitted on behalf of any partner shall be allowed as
15 a credit against the Nebraska income tax liability of the partner.

16 (c) Subdivision (a) of this subsection does not apply to a publicly
17 traded partnership as defined by section 7704(b) of the Internal Revenue
18 Code of 1986, as amended, that is treated as a partnership for the
19 purposes of the code and that has agreed to file an annual information
20 return with the Department of Revenue reporting the name, address,
21 taxpayer identification number, and other information requested by the
22 department of each unit holder with an income in the state in excess of
23 five hundred dollars.

24 (5) The Tax Commissioner may allow a nonresident individual partner
25 to not file a Nebraska income tax return if the nonresident individual
26 partner's only source of Nebraska income was his or her share of the
27 partnership's income which was derived from or attributable to sources
28 within this state, the nonresident did not file an agreement to file a
29 Nebraska income tax return, and the partnership has remitted the amount
30 required by subsection (4) of this section on behalf of such nonresident
31 individual partner. The amount remitted shall be retained in satisfaction
1 of the Nebraska income tax liability of the nonresident individual
2 partner.

3 (6) Notwithstanding any provision of this section to the contrary:

4 (a) For tax years beginning or deemed to begin on or after January
5 1, 2018, a partnership may annually make an irrevocable election to pay
6 the taxes, interest, or penalties levied by the Nebraska Revenue Act of
7 1967 at the entity level for the taxable period covered by such return.

8 For tax years beginning on or after January 1, 2023, such election must
9 be made on or before the due date for filing the applicable income tax
10 return, including any extensions that have been granted;

11 (b) An electing partnership with respect to a taxable period shall
12 pay an income tax equivalent to the highest individual income tax rate
13 provided in section 77-2715.03 multiplied by the electing partnership's
14 net income as apportioned or allocated to this state in accordance with
15 the Nebraska Revenue Act of 1967, for such taxable period;

16 (c) An electing partnership shall be treated as a corporation with
17 respect to the requirements of section 77-2769 for payments of estimated
18 tax. The requirement for payment of estimated tax under section 77-2769
19 shall not apply for tax years beginning prior to January 1, 2024.

20 Payments of estimated tax made by an eligible partnership that does not
21 make an election under this subsection shall be treated as income tax
22 withholding on behalf of the partners;

23 (d) Except as provided in subdivision (e) of this subsection, the
24 partners of an electing partnership must file a Nebraska return to report
25 their pro rata or distributive share of the income of the electing
26 partnership in accordance with the Nebraska Revenue Act of 1967, as
27 applicable. In determining the sum of its pro rata or distributive share
28 and computing the tax under this subsection, an electing partnership
29 shall add back any amount of Nebraska tax imposed under the Nebraska
30 Revenue Act of 1967 and deducted by the electing partnership for federal

31 income tax purposes under section 164 of the Internal Revenue Code;

1 (e) A nonresident individual who is a partner of an electing
2 partnership shall not be required to file a Nebraska tax return for a
3 taxable year if, for such taxable year, the only source of income derived
4 from or connected with sources within this state for such partner, or for
5 the partner and the partner's spouse if a joint federal income tax return
6 is filed, is from one or more electing partnerships or electing small
7 business corporations as defined in subdivision (9)(a) of section
8 77-2734.01 for such taxable year and such nonresident individual
9 partner's tax under the Nebraska Revenue Act of 1967 would be fully
10 satisfied by the credit allowed to such partner under subdivision (g) of
11 this subsection;

12 (f) If the amount calculated under subdivision (a) of this
13 subsection results in a net operating loss, such net operating loss may
14 not be carried forward to succeeding taxable years;

15 (g)(i) A refundable credit shall be available to the partners in an
16 amount equal to their pro rata or distributive share of the Nebraska
17 income tax paid by the electing partnership;

18 (ii) In the case of a partnership or small business corporation that
19 is a partner of an electing partnership, the refundable credit under this
20 subdivision (g) shall (A) be allowed to its partners or shareholders in
21 accordance with the determination of income and distributive share of the
22 Nebraska income tax paid by the electing partnership or (B) be applied
23 against the partner's tax, interest, and penalty. Any excess credit
24 deemed an overpayment may be refunded or applied to the subsequent tax
25 year;

26 (iii) If a partnership making the election under this subsection is
27 a partner of another electing partnership, net income shall be computed
28 as provided in subsection (1) of this section. The upper tier electing
29 partnership shall claim a credit for the tax paid by the lower tier
30 electing partnership. The upper tier electing partnership shall
31 distribute out the pro rata or distributive share of the credits to its
1 partners for tax paid under this subsection by all tiers of electing
2 partnerships. As used in this subdivision, the term lower tier electing
3 partnership means an electing partnership in which some or all of the
4 partners are an electing partnership. The term upper tier electing
5 partnership means an electing partnership that is a partner of a lower
6 tier electing partnership. An electing partnership may have two or more
7 tiers; and

8 (h)(i) For tax years beginning or deemed to begin on or after
9 January 1, 2018, but prior to January 1, 2023, the electing partnership
10 must make the election under this subsection on or after January 1, 2023,
11 but before December 31, 2025, in the form and manner prescribed by the
12 Tax Commissioner for all years for which the election under this
13 subsection is made on behalf of the electing partnership. The Tax
14 Commissioner shall establish the form and manner, which shall not include
15 any changes to the past returns other than those that are directly
16 related to the election under this subsection.

17 (ii) Notwithstanding any other provision of law, if an electing
18 partnership files in the form and manner as specified in subdivision (h)

19 (i) of this subsection, the deadline for filing a claim for credit or
20 refund prescribed in section 77-2793 shall be extended for affected
21 partners of the electing partnership until the timeframe specified in
22 section 77-2793 or January 31, 2026, whichever is later. The resulting
23 claim of refund for tax years beginning prior to January 1, 2023, shall
24 be submitted in the form and manner as prescribed by the Tax
25 Commissioner. Neither the electing partnership nor its partners shall
26 incur any penalties for late filing nor owe interest on such amounts. The
27 Tax Commissioner shall not be required to pay interest on any amounts
28 owed to the partners resulting from such refund claims.

29 (iii) Notwithstanding the dates provided in subdivision (h)(i) of
30 this subsection, the Tax Commissioner shall have one year from the date
31 an electing partnership files in the form and manner as specified in
1 subdivision (h)(i) of this subsection to review and make a written
2 proposed deficiency determination in accordance with section 77-2786. Any
3 notice of deficiency determination made as specified in this subdivision
4 may be enforced at any time within six years from the date of the notice
5 of deficiency determination.

6 (7) For purposes of this section:

7 (a) Electing partnership means, with respect to a taxable period, an
8 eligible partnership that has made an election pursuant to subsection (6)
9 of this section with respect to such taxable period; and
10 (b) Eligible partnership means any partnership as provided for in
11 section 7701(a)(2) of the Internal Revenue Code that has a filing
12 requirement under the Nebraska Revenue Act of 1967 other than a publicly
13 traded partnership as defined in section 7704 of the Internal Revenue
14 Code. An eligible partnership includes any entity, including a limited
15 liability company, treated as a partnership for federal income tax
16 purposes that otherwise meets the requirements of this subdivision.

17 (8) (6) For purposes of this section, any partner that is a grantor
18 trust of a nonresident shall be disregarded and this section shall apply
19 as though the nonresident grantor was the partner.

20 Sec. 15. Section 77-2730, Reissue Revised Statutes of Nebraska, is
21 amended to read:

22 77-2730 (1) A resident individual and a resident estate or trust
23 shall be allowed a credit against the income tax otherwise due for the
24 amount of any income tax imposed on him or her for each taxable year
25 commencing on or after January 1, 1983, by another state of the United
26 States or a political subdivision thereof or the District of Columbia on
27 income derived from sources therein and which is also subject to income
28 tax under sections 77-2714 to 77-27,123.

29 (2) The credit provided under sections 77-2714 to 77-27,135 shall
30 not exceed the proportion of the income tax otherwise due under such
31 sections that the amount of the taxpayer's adjusted gross income or total
1 income derived from sources in the other taxing jurisdiction bears to
2 federal adjusted gross income or total federal income.

3 (3) For purposes of subsection (1) of this section, a resident
4 individual, estate, or trust shall be deemed to have paid a portion of
5 the income tax imposed by another state, a political subdivision thereof,
6 or the District of Columbia on the income of any partnership, trust, or
7 estate when such resident individual, estate, or trust is a partner, or
8 beneficiary and (a) the income taxed is included in the federal taxable
9 income of the resident individual, estate, or trust and (b) the taxation
10 of such partnership, trust, or estate by the other state is inconsistent
11 with the taxation of such entity under the Internal Revenue Code,
12 including any tax similar to the tax imposed under subsection (6) of
13 section 77-2727 and subsection (8) of section 77-2734.01 for the taxable
14 year imposed by another state of the United States or a political
15 subdivision of such a state, or by the District of Columbia, with respect
16 to the direct and indirect taxable income attributable to the resident
17 individual, estate, or trust from an entity that is also subject to tax
18 under sections 77-2714 to 77-2734.16. The amount of income tax deemed
19 paid by the resident individual, estate, or trust shall be the same
20 percentage of the total tax paid by the entity as the income included in
21 federal taxable income of the resident is to the total taxable income of
22 the entity as computed for the other state.

23 Sec. 17. Section 77-2734.01, Revised Statutes Cumulative Supplement,
24 2022, is amended to read:

25 77-2734.01 (1) Residents of Nebraska who are shareholders of a small
26 business corporation having an election in effect under subchapter S of

27 the Internal Revenue Code or who are members of a limited liability
28 company organized pursuant to the Nebraska Uniform Limited Liability
29 Company Act shall include in their Nebraska taxable income, to the extent
30 includable in federal gross income, their proportionate share of such
31 corporation's or limited liability company's federal income adjusted
1 pursuant to this section. Income or loss from such corporation or limited
2 liability company conducting a business, trade, profession, or occupation
3 shall be included in the Nebraska taxable income of a shareholder or
4 member who is a resident of this state to the extent of such
5 shareholder's or member's proportionate share of the net income or loss
6 from the conduct of such business, trade, profession, or occupation
7 within this state, determined under subsection (2) of this section. A
8 resident of Nebraska shall include in Nebraska taxable income fair
9 compensation for services rendered to such corporation or limited
10 liability company. Compensation actually paid shall be presumed to be
11 fair unless it is apparent to the Tax Commissioner that such compensation
12 is materially different from fair value for the services rendered or has
13 been manipulated for tax avoidance purposes.

14 (2) The income of any small business corporation having an election
15 in effect under subchapter S of the Internal Revenue Code or limited
16 liability company organized pursuant to the Nebraska Uniform Limited
17 Liability Company Act that is derived from or connected with Nebraska
18 sources shall be determined in the following manner:

19 (a) If the small business corporation is a member of a unitary
20 group, the small business corporation shall be deemed to be doing
21 business within this state if any part of its income is derived from
22 transactions with other members of the unitary group doing business
23 within this state, and such corporation shall apportion its income by
24 using the apportionment factor determined for the entire unitary group,
25 including the small business corporation, under sections 77-2734.05 to
26 77-2734.15;

27 (b) If the small business corporation or limited liability company
28 is not a member of a unitary group and is subject to tax in another
29 state, it shall apportion its income under sections 77-2734.05 to
30 77-2734.15; and

31 (c) If the small business corporation or limited liability company
1 is not subject to tax in another state, all of its income is derived from
2 or connected with Nebraska sources.

3 (3) Nonresidents of Nebraska who are shareholders of such
4 corporations or members of such limited liability companies shall file a
5 Nebraska income tax return and shall include in Nebraska adjusted gross
6 income their proportionate share of the corporation's or limited
7 liability company's Nebraska income as determined under subsection (2) of
8 this section.

9 (4) The nonresident shareholder or member shall execute and forward
10 to the corporation or limited liability company before the filing of the
11 corporation's or limited liability company's return an agreement which
12 states he or she will file a Nebraska income tax return and pay the tax
13 on the income derived from or connected with sources in this state, and
14 such agreement shall be attached to the corporation's or limited
15 liability company's Nebraska return for such taxable year.

16 (5) For taxable years beginning or deemed to begin before January 1,
17 2013, in the absence of the nonresident shareholder's or member's
18 executed agreement being attached to the Nebraska return, the corporation
19 or limited liability company shall remit with the return an amount equal
20 to the highest individual income tax rate determined under section
21 77-2715.02 multiplied by the nonresident shareholder's or member's share
22 of the corporation's or limited liability company's income which was
23 derived from or attributable to this state. For taxable years beginning
24 or deemed to begin on or after January 1, 2013, in the absence of the

25 nonresident shareholder's or member's executed agreement being attached
26 to the Nebraska return, the corporation or limited liability company
27 shall remit with the return an amount equal to the highest individual
28 income tax rate determined under section 77-2715.03 multiplied by the
29 nonresident shareholder's or member's share of the corporation's or
30 limited liability company's income which was derived from or attributable
31 to this state. The amount remitted shall be allowed as a credit against
1 the Nebraska income tax liability of the shareholder or member.

2 (6) The Tax Commissioner may allow a nonresident individual
3 shareholder or member to not file a Nebraska income tax return if the
4 nonresident individual shareholder's or member's only source of Nebraska
5 income was his or her share of the small business corporation's or
6 limited liability company's income which was derived from or attributable
7 to sources within this state, the nonresident did not file an agreement
8 to file a Nebraska income tax return, and the small business corporation
9 or limited liability company has remitted the amount required by
10 subsection (5) of this section on behalf of such nonresident individual
11 shareholder or member. The amount remitted shall be retained in
12 satisfaction of the Nebraska income tax liability of the nonresident
13 individual shareholder or member.

14 (7) A small business corporation or limited liability company return
15 shall be filed if the small business corporation or limited liability
16 company has income derived from Nebraska sources.

17 (8) Notwithstanding any provision of this section to the contrary:

18 (a) For tax years beginning or deemed to begin on or after January
19 1, 2018, a small business corporation may annually make an irrevocable
20 election to pay the taxes, interest, or penalties levied by the Nebraska
21 Revenue Act of 1967 at the entity level for the taxable period covered by
22 such return. For tax years beginning on or after January 1, 2023, such
23 election must be made on or before the due date for filing the applicable
24 income tax return, including any extensions that have been granted;

25 (b) An electing small business corporation with respect to a taxable
26 period shall pay an income tax equivalent to the highest individual
27 income tax rate provided in section 77-2715.03 multiplied by the electing
28 small business corporation's net income as apportioned or allocated to
29 this state in accordance with the Nebraska Revenue Act of 1967, for such
30 taxable period;

31 (c) An electing small business corporation shall be treated as a
1 corporation with respect to the requirements of section 77-2769 for
2 payments of estimated tax. The requirement for payment of estimated tax
3 under section 77-2769 shall not apply for tax years beginning prior to
4 January 1, 2024. Payments of estimated tax made by an eligible small
5 business corporation that does not make an election under this subsection
6 shall be treated as income tax withholding on behalf of the shareholders;
7 (d) Except as provided in subdivision (e) of this subsection, the
8 shareholders of an electing small business corporation must file a
9 Nebraska return to report their pro rata or distributive share of the
10 income of the electing small business corporation in accordance with the
11 Nebraska Revenue Act of 1967, as applicable. In determining the sum of
12 its pro rata or distributive share and computing the tax under this
13 subsection, an electing small business corporation shall add back any
14 amount of Nebraska tax imposed under the Nebraska Revenue Act of 1967 and
15 deducted by the electing small business corporation for federal income
16 tax purposes under section 164 of the Internal Revenue Code;

17 (e) A nonresident individual who is a shareholder of an electing
18 small business corporation shall not be required to file a Nebraska tax
19 return for a taxable year if, for such taxable year, the only source of
20 income derived from or connected with sources within this state for such
21 shareholder, or for the shareholder and the shareholder's spouse if a
22 joint federal income tax return is filed, is from one or more electing

23 small business corporations or electing partnerships as defined in
24 subdivision (7)(a) of section 77-2727 for such taxable year and such
25 nonresident individual shareholder's tax under the Nebraska Revenue Act
26 of 1967 would be fully satisfied by the credit allowed to such
27 shareholder under subdivision (g) of this subsection;
28 (f) If the amount calculated under subdivision (a) of this
29 subsection results in a net operating loss, such net operating loss may
30 not be carried forward to succeeding taxable years;
31 (g) A refundable credit shall be available to the shareholders in an
1 amount equal to their pro rata or distributive share of the Nebraska
2 income tax paid by the electing small business corporation; and
3 (h)(i) For tax years beginning or deemed to begin on or after
4 January 1, 2018, but prior to January 1, 2023, the electing small
5 business corporation must make the election under this subsection on or
6 after January 1, 2023, but before December 31, 2025, in the form and
7 manner prescribed by the Tax Commissioner for all years for which the
8 election under this subsection is made on behalf of the electing small
9 business corporation. The Tax Commissioner shall establish the form and
10 manner, which shall not include any changes to the past returns other
11 than those that are directly related to the election under this
12 subsection.
13 (ii) Notwithstanding any other provision of law, if an electing
14 small business corporation files in the form and manner as specified in
15 subdivision (h)(i) of this subsection, the deadline for filing a claim
16 for credit or refund prescribed in section 77-2793 shall be extended for
17 affected shareholders of the electing small business corporation until
18 the timeframe specified in section 77-2793 or January 31, 2026, whichever
19 is later. The resulting claim of refund for tax years beginning prior to
20 January 1, 2023, shall be submitted in the form and manner as prescribed
21 by the Tax Commissioner. Neither the electing small business corporation
22 nor its shareholders shall incur any penalties for late filing nor owe
23 interest on such amounts. The Tax Commissioner shall not be required to
24 pay interest on any amounts owed to the shareholders resulting from such
25 refund claims.
26 (iii) Notwithstanding the dates provided in subdivision (h)(i) of
27 this subsection, the Tax Commissioner shall have one year from the date
28 an electing small business corporation files in the form and manner as
29 specified in subdivision (h)(i) of this subsection to review and make a
30 written proposed deficiency determination in accordance with section
31 77-2786. Any notice of deficiency determination made as specified in this
1 subdivision may be enforced at any time within six years from the date of
2 the notice of deficiency determination.
3 (9) For purposes of this section:
4 (a) Electing small business corporation means, with respect to a
5 taxable period, an eligible small business corporation having an election
6 in effect under subchapter S of the Internal Revenue Code that has made
7 an election pursuant to subsection (8) of this section with respect to
8 such taxable period; and
9 (b) Eligible small business corporation means an entity subject to
10 taxation under subchapter S of the Internal Revenue Code and the
11 regulations thereunder.
12 (10) (8) For purposes of this section, any shareholder or member of
13 the corporation or limited liability company that is a grantor trust of a
14 nonresident shall be disregarded and this section shall apply as though
15 the nonresident grantor was the shareholder or member.
16 Sec. 20. Section 77-2775, Reissue Revised Statutes of Nebraska, is
17 amended to read:
18 77-2775 (1) If the amount of a taxpayer's federal adjusted gross
19 income, taxable income, or tax liability reported on his or her federal
20 income tax return for any taxable year is changed or corrected by the

21 Internal Revenue Service or other competent authority or as the result of
 22 a renegotiation of a contract or subcontract with the United States, the
 23 taxpayer shall report such change or correction in federal adjusted gross
 24 income, taxable income, or tax liability within sixty days after the
 25 final determination of such change, correction, or renegotiation.

26 (2) Whenever the amount of a taxpayer's income which is taxable in
 27 any state for any taxable year or any tax credits allowable in such state
 28 are changed or corrected in a way material to the tax liability owed to
 29 this state by the agency having authority to examine returns filed with
 30 such state or any other competent authority or whenever an amended return
 31 is filed by any taxpayer with a change or correction material to the tax
 1 liability owed to this state with another state, such change or
 2 correction shall be reported to the Tax Commissioner within sixty days
 3 after the final change or correction or filing of the amended return. The
 4 Tax Commissioner shall by rule and regulation provide the nature of any
 5 change or correction which must be reported.

6 (3) The taxpayer shall report all changes or corrections required to
 7 be reported under this section by filing an amended income tax return and
 8 shall give such information as the Tax Commissioner may require. The
 9 taxpayer shall concede the accuracy of any change or correction or state
 10 why it is erroneous.

11 (4) Any taxpayer filing an amended federal income tax return shall
 12 also file within sixty days thereafter an amended income tax return under
 13 the Nebraska Revenue Act of 1967 and shall give such information as the
 14 Tax Commissioner may require. For any amended federal income tax return
 15 requesting a credit or refund, the amended Nebraska income tax return
 16 shall be filed within sixty days after the taxpayer has received proof of
 17 federal acceptance of the credit or refund or within the time for filing
 18 an amended Nebraska income tax return that would otherwise be applicable
 19 notwithstanding the amended federal income tax return, whichever is
 20 later.

21 (5) Notwithstanding the foregoing, any partnership that is required
 22 to file an amended return pursuant to this section shall be allowed, at
 23 the partnership's election, to file an amended Nebraska income tax return
 24 and to pay all Nebraska income tax, penalties, or interest associated
 25 with such amended return, determined after taking into consideration
 26 offsetting positive and negative adjustments of partnership items, at the
 27 top individual tax rate set forth in section 77-2715.03 as if the
 28 partnership were an individual. For a partnership making an election
 29 pursuant to this subsection and paying the tax, penalties, or interest
 30 arising from the amended return, (a) the partners of such electing
 31 partnership shall not be required to file amended Nebraska income tax
 1 returns for the year of the election and shall not be required to pay
 2 Nebraska income tax, penalties, or interest arising as a result of such
 3 amended return and (b) the basis, and other tax items in the hands of the
 4 partner, arising from the partner's interest in the partnership shall be
 5 determined as if the election under this subsection had not been made and
 6 shall be determined in a similar manner as set forth for federal income
 7 tax purposes.

8 2. Renumber the remaining sections and correct the repealer
 9 accordingly.

Senator M. Cavanaugh moved for a call of the house. The motion prevailed
 with 27 ayes, 1 nay, and 21 not voting.

The von Gillern amendment was adopted with 40 ayes, 1 nay, 1 present and
 not voting, and 7 excused and not voting.

The Chair declared the call raised.

Senator DeBoer offered the following amendment to the first committee amendment:

[AM1070](#)

(Amendments to Standing Committee amendments, AM906)

1 1. On page 8, strike lines 11 through 16 and insert the following
2 new subdivisions:

3 "(i) 5.01% for taxable years beginning or deemed to begin on or
4 after January 1, 2014, and before January 1, 2025;

5 (ii) 4.55% for taxable years beginning or deemed to begin on or
6 after January 1, 2025, and before January 1, 2026;

7 (iii) 3.99% for taxable years beginning or deemed to begin on or
8 after January 1, 2026, and before January 1, 2027; and

9 (iv) 3.75% for taxable years beginning or deemed to begin on or
10 after January 1, 2027."

Pending.

MOTIONS- Print in Journal

Senator M.Cavanaugh filed the following motion to LB754:

[MO134](#)

Indefinitely postpone.

Senator M. Cavanaugh filed the following motion to LB754:

[MO135](#)

Recommit to Revenue Committee.

Senator M. Cavanaugh filed the following motion to LB754:

[MO136](#)

Bracket until June 1, 2023.

Senator Conrad filed the following motion to LB683:

[MO157](#)

Indefinitely postpone pursuant to Rule 6 Section 3(f).

Senator Conrad filed the following motion to LB683:

[MO160](#)

Indefinitely postpone.

Senator Conrad filed the following motions to recommit to committee:

LB683 - [MO158](#)

LB683 - [MO161](#)

LB683 - [MO163](#)

Senator Conrad filed the following motions to bracket:

LB683 - [MO159](#)

LB683 - [MO162](#)

Senator Geist filed the following motion to LB683:
[MO173](#)
Recommit to Transportation and Telecommunications Committee.

Senator Geist filed the following motion to LB683:
[MO172](#)
Indefinitely postpone.

Senator Geist filed the following motion to LB683:
[MO171](#)
Bracket until June 2, 2023.

Senator M. Cavanaugh filed the following motion to LB243:
[MO164](#)
Indefinitely postpone pursuant to Rule 6 Section 3(f).

Senator M. Cavanaugh filed the following motion to LB243:
[MO167](#)
Indefinitely postpone.

Senator M. Cavanaugh filed the following motions to recommit:

LB243 - [MO165](#)
LB243 - [MO168](#)
LB243 - [MO170](#)

Senator M. Cavanaugh filed the following the motions to bracket:

LB243 - [MO166](#)
LB243 - [MO169](#)

Senator Briese filed the following motion to LB243:
[MO174](#)
Indefinitely postpone.

Senator Briese filed the following motion to LB243:
[MO175](#)
Recommit to Revenue Committee.

Senator Briese filed the following motion to LB243:
[MO176](#)
Bracket until May 30, 2023.

UNANIMOUS CONSENT - Add Cointroducers

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

Senator Raybould name added to LB14.

Senator Vargas name added to LB111.
Senator Raybould name added to LB256.
Senator Raybould name added to LB362.
Senator McDonnell name added to LB562.
Senator Raybould name added to LB565.

VISITORS

Visitors to the Chamber were students from Ashland-Greenwood Elementary, Ashland.

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

ADJOURNMENT

At 8:59 p.m., on a motion by Senator Geist, the Legislature adjourned until 9:00 a.m., Thursday, March 30, 2023.

Brandon Metzler
Clerk of the Legislature