

FIFTY-THIRD DAY - MARCH 30, 2023**LEGISLATIVE JOURNAL****ONE HUNDRED EIGHTH LEGISLATURE
FIRST SESSION****FIFTY-THIRD DAY**

Legislative Chamber, Lincoln, Nebraska
Thursday, March 30, 2023

PRAYER

The prayer was offered by Reverend Brenda Peters, Unity of Omaha, Omaha.

PLEDGE OF ALLEGIANCE

The Pledge of Allegiance was offered by Specialist 4th Class Ronald Leishman, 145th Aviation Battalion, Army, Lincoln.

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, Conrad, Day, B, Hansen, Hunt, Vargas, and Walz who were excused until they arrive.

CORRECTIONS FOR THE JOURNAL

The Journal for the fifty-second day was approved.

MOTIONS - Print in Journal

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

LB11 - [MO187](#)
LB14 - [MO194](#)
LB50 - [MO208](#)
LB71 - [MO229](#)
LB77 - [MO236](#)

Senator Hunt filed the following motions to indefinitely postpone:

LB11 - [MO190](#)
LB14 - [MO197](#)
LB50 - [MO211](#)
LB71 - [MO232](#)
LB77 - [MO239](#)

Senator Hunt filed the following motions to recommit to committee:

LB11 - [MO188](#)
LB11 - [MO191](#)
LB11 - [MO193](#)
LB14 - [MO195](#)
LB14 - [MO198](#)
LB14 - [MO200](#)
LB50 - [MO209](#)
LB50 - [MO212](#)
LB50 - [MO214](#)
LB71 - [MO230](#)
LB71 - [MO233](#)
LB71 - [MO235](#)
LB77 - [MO237](#)
LB77 - [MO240](#)
LB77 - [MO242](#)

Senator Hunt filed the following motions to bracket:

LB11 - [MO189](#)
LB11 - [MO192](#)
LB14 - [MO196](#)
LB14 - [MO199](#)
LB50 - [MO210](#)
LB50 - [MO213](#)
LB71 - [MO231](#)
LB71 - [MO234](#)
LB77 - [MO238](#)
LB77 - [MO241](#)

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

LB35 - [MO201](#)
LB61 - [MO215](#)
LB63 - [MO222](#)
LB78 - [MO243](#)

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

LB35 - [MO204](#)

LB61 - [MO218](#)
LB63 - [MO225](#)
LB78 - [MO246](#)

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

LB35 - [MO202](#)
LB35 - [MO205](#)
LB35 - [MO207](#)
LB61 - [MO216](#)
LB61 - [MO219](#)
LB61 - [MO221](#)
LB63 - [MO223](#)
LB63 - [MO226](#)
LB63 - [MO228](#)
LB78 - [MO244](#)
LB78 - [MO247](#)
LB78 - [MO249](#)

Senator M. Cavanaugh filed the following motions to bracket:

LB35 - [MO203](#)
LB35 - [MO206](#)
LB61 - [MO217](#)
LB61 - [MO220](#)
LB63 - [MO224](#)
LB63 - [MO227](#)
LB78 - [MO245](#)
LB78 - [MO248](#)

GENERAL FILE

LEGISLATIVE BILL 754. The first committee [AM1063](#), found on page 906 and considered on pages 906, 908, 910, and 915, was renewed.

Senator DeBoer withdrew [AM1070](#), found and considered on page 924, to the first committee amendment.

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

[AM1092](#)

(Amendments to Standing Committee amendments, AM906)

1 1. On page 8, line 14, strike the second occurrence of "and"; in
2 line 16 strike the period and insert ", and before January 1, 2028; and";
3 and after line 16 insert the following new subdivision:
4 "(iv) 3.75% for taxable years beginning or deemed to begin on or
5 after January 1, 2028."

Senator DeBoer withdrew and refiled, [AM1092](#).

SENATOR B. HANSEN PRESIDING**SPEACKER ARCH PRESIDING**

Senator Linehan moved for a call of the house. The motion prevailed with 21 ayes, 3 nays, and 25 not voting.

Senator Linehan requested a roll call vote on the first committee amendment, as amended.

Voting in the affirmative, 40:

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

Voting in the negative, 4:

Cavanaugh, J. Cavanaugh, M. Conrad Dungan

Present and not voting, 3:

McKinney Raybould Wayne

Excused and not voting, 2:

Aguilar Hunt

The first committee amendment, as amended, was adopted with 40 ayes, 4 nays, 3 present and not voting, and 2 excused and not voting.

The Chair declared the call raised.

Pending.

MOTIONS - Print in Journal

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

LB78 - [MO250](#)

LB79 - [MO258](#)

LB84 - [MO272](#)

Senator Hunt filed the following motions to indefinitely postpone:

LB78 - [MO253](#)
LB79 - [MO261](#)
LB84 - [MO275](#)

Senator Hunt filed the following motions to recommit to committee:

LB78 - [MO251](#)
LB78 - [MO254](#)
LB78 - [MO257](#)
LB79 - [MO259](#)
LB79 - [MO262](#)
LB79 - [MO264](#)
LB84 - [MO273](#)
LB84 - [MO276](#)
LB84 - [MO278](#)

Senator Hunt filed the following motions to bracket:

LB78 - [MO252](#)
LB78 - [MO255](#)
LB79 - [MO260](#)
LB79 - [MO263](#)
LB84 - [MO274](#)
LB84 - [MO277](#)

Senator M. Cavanaugh filed the following motion to LB81:
[MO265](#)

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

Senator M. Cavanaugh filed the following motion to LB81:
[MO268](#)

Indefinitely postpone.

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

LB81 - [MO266](#)
LB81 - [MO269](#)
LB81 - [MO271](#)

Senator M. Cavanaugh filed the following motions to bracket:

LB81 - [MO267](#)
LB81 - [MO270](#)

Senator Day filed the following motions to indefinitely postpone:

LB84 - [MO279](#)

LB84 - [MO282](#)

Senator Day filed the following motions to recommit to committee:

LB84 - [MO280](#)

LB84 - [MO283](#)

LB84 - [MO285](#)

Senator Day filed the following motions to bracket:

LB84 - [MO281](#)

LB84 - [MO284](#)

COMMITTEE REPORTS

Natural Resources

LEGISLATIVE BILL 425. Placed on General File with amendment. [AM1010](#) is available in the Bill Room.

(Signed) Bruce Bostelman, Chairperson

Transportation and Telecommunications

LEGISLATIVE BILL 607. Placed on General File.

LEGISLATIVE BILL 796. Placed on General File.

LEGISLATIVE BILL 234. Placed on General File with amendment. [AM714](#)

1 1. On page 2, lines 11 and 12, strike "blocked railroad crossings"
2 and insert "railroad crossings blocked for ten minutes or longer"; in
3 line 24 after "to" insert "the Department of Transportation and"; and in
4 line 26 strike "1" and insert "31".

(Signed) Suzanne Geist, Chairperson

GENERAL FILE

LEGISLATIVE BILL 754. The second committee [AM1064](#), found on page 907, was offered.

Senator Linehan offered the following motion:

[MO324](#)

Invoke cloture pursuant to Rule 7, Sec. 10.

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

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

Voting in the affirmative, 41:

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

Voting in the negative, 0.

Present and not voting, 7:

Cavanaugh, J.	Dungan	McKinney	Wayne
Cavanaugh, M.	Hunt	Raybould	

Excused and not voting, 1:

Aguilar

The Linehan motion to invoke cloture prevailed with 41 ayes, 0 nays, 7 present and not voting, and 1 excused and not voting.

The second committee amendment, [AM1064](#), found on page 907, was not further considered.

Senator Raybould requested a roll call vote on the original undivided committee amendment, [AM906](#), as amended.

Voting in the affirmative, 41:

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

Voting in the negative, 1:

Hunt

Present and not voting, 6:

Cavanaugh, J. Dungan Raybould
 Cavanaugh, M. McKinney Wayne

Excused and not voting, 1:

Aguilar

The original undivided committee amendment, [AM906](#), found on page 803, as amended, was adopted, with 41 ayes, 1 nay, 6 present and not voting, and 1 excused and not voting.

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

Voting in the affirmative, 41:

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

Voting in the negative, 0.

Present and not voting, 7:

Cavanaugh, J.	Dungan	McKinney	Wayne
Cavanaugh, M.	Hunt	Raybould	

Excused and not voting, 1:

Aguilar

Advanced to Enrollment and Review Initial with 41 ayes, 0 nays, 7 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 motions to indefinitely postpone pursuant to Rule 6, Section 3(f):

LB90 - [MO286](#)

LB92 - [MO293](#)

LB116 - [MO307](#)

LB181 - [MO336](#)

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

LB90 - [MO289](#)

LB92 - [MO296](#)

LB116 - [MO310](#)

LB181 - [MO339](#)

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

LB90 - [MO287](#)

LB90 - [MO290](#)

LB90 - [MO292](#)

LB92 - [MO294](#)

LB92 - [MO297](#)

LB92 - [MO299](#)

LB116 - [MO308](#)

LB116 - [MO311](#)

LB116 - [MO313](#)

LB181 - [MO337](#)

LB181 - [MO340](#)

LB181 - [MO342](#)

Senator M. Cavanaugh filed the following motions to bracket:

LB90 - [MO288](#)

LB90 - [MO291](#)

LB92 - [MO295](#)

LB92 - [MO298](#)

LB116 - [MO309](#)

LB116 - [MO312](#)

LB181 - [MO338](#)

LB181 - [MO341](#)

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

LB103 - [MO300](#)

LB138 - [MO314](#)

LB157 - [MO321](#)

LB165 - [MO329](#)

Senator Hunt filed the following motions to indefinitely postpone:

LB103 - [MO303](#)

LB138 - [MO317](#)

LB157 - [MO325](#)

LB165 - [MO332](#)

Senator Hunt filed the following motions to recommit to committee:

LB103 - [MO301](#)

LB103 - [MO304](#)

LB103 - [MO306](#)

LB138 - [MO315](#)

LB138 - [MO318](#)

LB138 - [MO320](#)

LB157 - [MO322](#)

LB157 - [MO326](#)

LB157 - [MO328](#)

LB165 - [MO330](#)

LB165 - [MO333](#)

LB165 - [MO335](#)

Senator Hunt filed the following motions to bracket:

LB103 - [MO302](#)

LB103 - [MO305](#)

LB138 - [MO316](#)

LB138 - [MO319](#)

LB157 - [MO323](#)

LB157 - [MO327](#)

LB165 - [MO331](#)

LB165 - [MO334](#)

GENERAL FILE

LEGISLATIVE BILL 683. Senator Conrad offered [MO157](#), found on page 924, to indefinitely postpone prior to the bill being read, pursuant to Rule 6 Section 3(f).

Senator Geist opened on the Transportation and Telecommunications Committee bill, LB683.

Senator Conrad opened on her motion, MO157.

Senator Conrad withdrew her motion to indefinitely postpone prior to the bill being read.

Title read. Considered.

Senator Conrad offered [MO159](#), found on page 924, to bracket until June 1, 2023.

Pending.

COMMITTEE REPORT
Enrollment and Review

LEGISLATIVE BILL 77. Placed on Final Reading.

LEGISLATIVE BILL 276. Placed on Select File with amendment.

[ER17](#)

1 1. Strike the original sections and insert the following new
2 sections:
3 Section 1. Section 71-801, Revised Statutes Cumulative Supplement,
4 2022, is amended to read:
5 71-801 Sections 71-801 to 71-830 and the Certified Community
6 Behavioral Health Clinic Act shall be known and may be cited as the
7 Nebraska Behavioral Health Services Act.
8 Sec. 2. Sections 2 to 7 of this act shall be known and may be cited
9 as the Certified Community Behavioral Health Clinic Act.
10 Sec. 3. The intent of the Legislature is to increase access to
11 mental health and substance use treatment and expand capacity for
12 comprehensive, holistic services, respond to local needs, incorporate
13 evidence-based practices, and establish care coordination as a linchpin
14 for service delivery including effective community partnerships with law
15 enforcement, schools, hospitals, primary care providers, and public and
16 private service organizations to improve care, reduce recidivism, and
17 address health disparities.
18 Sec. 4. For purposes of the Certified Community Behavioral Health
19 Clinic Act:
20 (1) Certified community behavioral health clinic means a nonprofit
21 organization, a unit of the local behavioral health authority, an entity
22 operated under authority of the Indian Health Service, an Indian tribe,
23 or tribal organization pursuant to a contract, grant, cooperative
24 agreement, or compact with the Indian Health Service pursuant to the
25 Indian Self-Determination and Education Assistance Act of 1975, or an
26 entity that is an urban Indian organization pursuant to a grant or
27 contract with the Indian Health Service under Title V of the Indian
1 Health Care Improvement Act, Public Law 94-437, providing community-based
2 mental health and substance use health services that are nationally
3 accredited that:
4 (a) Meet the federal certification criteria of the federal
5 Protecting Access to Medicare Act of 2014 or a state certification system
6 for certified community behavioral health clinics to be established by
7 the department and which shall be substantially equivalent to the federal
8 Protecting Access to Medicare Act of 2014; and
9 (b) Provide, at a minimum, the following community-based services
10 either directly or indirectly through formal referral relationships with
11 other providers:
12 (i) Outpatient mental health and substance use services;
13 (ii) Crisis mental health services;
14 (iii) Screening, assessment, and diagnosis, including risk
15 assessments;
16 (iv) Person-centered treatment planning;
17 (v) Outpatient clinic primary care screening and monitoring of key
18 health indicators and health risks;
19 (vi) Targeted case management;
20 (vii) Psychiatric rehabilitation services;
21 (viii) Peer support and counselor services and family supports; and
22 (ix) Community-based mental health care for members of the armed

23 forces and veterans consistent with minimum clinical mental health
 24 guidelines promulgated by the Veterans Health Administration; and
 25 (2) Prospective payment system means a daily or monthly medicaid
 26 payment methodology that allows providers to be reimbursed based on
 27 anticipated costs of providing required services to persons enrolled in
 28 medicaid.
 29 Sec. 5. (1) The department shall develop a prospective payment
 30 system under the medical assistance program for funding certified
 31 community behavioral health clinics. Such system shall permit either
 1 daily or monthly payment rates.
 2 (2) The department shall submit to the federal Centers for Medicare
 3 and Medicaid Services any approval request necessary for a medicaid state
 4 plan amendment to implement this section.
 5 (3) Subject to such approval, such prospective payment system shall
 6 be implemented before January 1, 2026.
 7 (4) The department shall solicit input from current certified
 8 community behavioral health clinics during the development of the
 9 medicaid state plan amendment.
 10 Sec. 6. The department shall adopt and promulgate rules and
 11 regulations to implement sections 3 to 6 of this act.
 12 Sec. 7. It is the intent of the Legislature to appropriate no more
 13 than four million five hundred thousand dollars annually beginning in
 14 fiscal year 2025-26 from the General Fund for the purpose of the
 15 Certified Community Behavioral Health Clinic Act.
 16 Sec. 8. Original section 71-801, Revised Statutes Cumulative
 17 Supplement, 2022, is repealed.
 18 Sec. 9. Since an emergency exists, this act takes effect when
 19 passed and approved according to law.

LEGISLATIVE BILL 276A. Placed on Select File.

(Signed) Beau Ballard, Chairperson

MOTIONS - Print in Journal

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

LB184 - [MO343](#)
 LB195 - [MO357](#)
 LB206 - [MO371](#)

Senator Hunt filed the following motions to indefinitely postpone:

LB184 - [MO346](#)
 LB195 - [MO360](#)
 LB206 - [MO374](#)

Senator Hunt filed the following motions to recommit to committee:

LB184 - [MO344](#)
 LB184 - [MO347](#)
 LB184 - [MO349](#)
 LB195 - [MO358](#)

LB195 - [MO361](#)
LB195 - [MO363](#)
LB206 - [MO372](#)
LB206 - [MO375](#)
LB206 - [MO377](#)

Senator Hunt filed the following motions to bracket:

LB184 - [MO345](#)
LB184 - [MO348](#)
LB195 - [MO359](#)
LB195 - [MO362](#)
LB206 - [MO373](#)
LB206 - [MO376](#)

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

LB191 - [MO350](#)
LB198 - [MO364](#)

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

LB191 - [MO353](#)
LB198 - [MO367](#)

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

LB191 - [MO351](#)
LB191 - [MO354](#)
LB191 - [MO356](#)
LB198 - [MO365](#)
LB198 - [MO368](#)
LB198 - [MO370](#)

Senator M. Cavanaugh filed the following motions to bracket:

LB191 - [MO352](#)
LB191 - [MO355](#)
LB198 - [MO366](#)
LB198 - [MO369](#)

AMENDMENTS - Print in Journal

Senator Hunt filed the following amendment to [LB461](#):
[AM1065](#)

(Amendments to Standing Committee amendments, AM389)

1 1. Strike amendment 2 and insert the following new amendment:

2 "2. On page 4, lines 1 and 2, strike the new matter and insert
 3 'including any officer or state agency established by the Constitution of
 4 Nebraska except for the University of Nebraska or the Nebraska state
 5 colleges. For purposes of procurement of services, state agency includes
 6 any officer or state agency established by the Constitution of Nebraska
 7 but does not include'; strike line 5 and show as stricken; after line 5
 8 insert the following new subdivision:
 9 '(12) State agency director means (a) for contracts entered into by
 10 a state agency other than an officer or agency established by the
 11 Constitution of Nebraska, the director or executive head of the agency,
 12 (b) for contracts entered into by a board, commission, or department
 13 established by the Constitution of Nebraska, the designee of the board,
 14 commission, or department, and (c) for contracts entered into by any
 15 other state constitutional officer, the state constitutional officer or
 16 the designee of the state constitutional officer; and'; and in line 6
 17 strike '(12)' and insert '(13)'."

Senator Hunt filed the following amendment to [LB461](#):
[AM1067](#)

(Amendments to Standing Committee amendments, AM389)

1 1. Strike amendment 7 and insert the following new amendments:
 2 "2. On page 2, line 1, strike '19' and insert '20'.
 3 8. Renumber the remaining sections and correct internal references
 4 accordingly."
 5 2. On page 1, line 1, strike the second occurrence of "section" and
 6 insert "sections"; and after line 1 insert the following new section:
 7 Sec. 20. The state shall not enter into any contract for personal
 8 property or services with an entity unless the contract includes a
 9 written certification that such entity has a policy stating that it does
 10 not tolerate discrimination against its employees on the basis of race,
 11 color, religion, national origin, ancestry, citizenship, gender, sexual
 12 orientation, gender identity, disability, or special education status.
 13 3. Renumber section 40 as section 41.
 14 4. Renumber the remaining amendments accordingly.

Senator Raybould filed the following amendment to [LB754](#):
[AM1099](#) is available in the Bill Room.

Senator Dungan filed the following amendment to [LB683](#):
[AM1096](#)

(Amendments to Standing Committee amendments, AM870)

1 1. On page 5, strike beginning with the comma in line 18 through the
 2 comma in line 19.

ANNOUNCEMENT

Senator B. Hansen announced the Health and Human Services Committee will hold an executive session Friday, March 31, 2023, at 10:30 a.m., under the South Balcony.

VISITORS

Visitors to the Chamber were Betty and Eric Leishman, Lincoln; students from St. Stephen the Martyr Catholic Church, Omaha; students from Immanuel Lutheran School, Columbus; members of Overton FFA; members

of the Jewish Community Relations Council of the Jewish Federation of Omaha; students from Jobs for America's Graduates-Nebraska; Homeschool students, Lincoln; Tara Heights Elementary, Papillion; members of Riverside Public School-FFA Chapter.

RECESS

At 11:54 a.m., on a motion by Senator von Gillern, the Legislature recessed until 1:00 p.m.

AFTER RECESS

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

ROLL CALL

The roll was called and all members were present except Senators Aguilar and Blood who were excused; and Senators Ballard, Bostar, Briese, Day, B, Hansen, Hunt, Kauth, Linehan, McKinney, Murman, Slama, von Gillern, and Wayne who were excused until they arrive.

MOTIONS - Print in Journal

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

LB214 - [MO378](#)
LB227 - [MO392](#)
LB249 - [MO399](#)

Senator Hunt filed the following motions to indefinitely postpone:

LB214 - [MO381](#)
LB227 - [MO395](#)
LB249 - [MO402](#)

Senator Hunt filed the following motions recommit to committee:

LB214 - [MO379](#)
LB214 - [MO382](#)
LB214 - [MO384](#)
LB227 - [MO393](#)
LB227 - [MO396](#)
LB227 - [MO398](#)
LB249 - [MO400](#)
LB249 - [MO403](#)
LB249 - [MO405](#)

Senator Hunt filed the following motions to bracket:

LB214 - [MO380](#)
LB214 - [MO383](#)
LB227 - [MO394](#)
LB227 - [MO397](#)
LB249 - [MO401](#)
LB249 - [MO404](#)

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

LB220 - [MO385](#)
LB254 - [MO406](#)
LB256 - [MO413](#)

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

LB220 - [MO388](#)
LB254 - [MO409](#)
LB256 - [MO416](#)

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

LB220 - [MO386](#)
LB220 - [MO389](#)
LB220 - [MO391](#)
LB254 - [MO407](#)
LB254 - [MO410](#)
LB254 - [MO412](#)
LB256 - [MO414](#)
LB256 - [MO417](#)
LB256 - [MO419](#)

Senator M. Cavanaugh filed the following motions to bracket:

LB220 - [MO387](#)
LB220 - [MO390](#)
LB254 - [MO408](#)
LB254 - [MO411](#)
LB256 - [MO415](#)
LB256 - [MO418](#)

GENERAL FILE

LEGISLATIVE BILL 683. Senator Conrad renewed [MO159](#), found on page 924 and considered in this day's Journal, to bracket until June 1, 2023.

Senator Conrad withdrew her motion to bracket.

Pending.

MOTIONS - Print in Journal

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

LB262 - [MO420](#)
LB267 - [MO427](#)
LB276 - [MO434](#)

Senator Hunt filed the following motions to indefinitely postpone:

LB262 - [MO423](#)
LB267 - [MO430](#)

Senator Hunt filed the following motions to recommit to committee:

LB262 - [MO421](#)
LB262 - [MO424](#)
LB262 - [MO426](#)
LB267 - [MO428](#)
LB267 - [MO431](#)
LB267 - [MO433](#)
LB276 - [MO435](#)
LB276 - [MO437](#)

Senator Hunt filed the following motions to bracket:

LB262 - [MO422](#)
LB262 - [MO425](#)
LB267 - [MO429](#)
LB267 - [MO432](#)
LB276 - [MO436](#)

Senator M. Cavanaugh filed the following motion to [LB277](#):
[MO438](#)
Indefinitely postpone pursuant to Rule 6 Section 3(f).

Senator M. Cavanaugh filed the following motion to [LB277](#):
[MO441](#)
Indefinitely postpone.

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

LB277 - [MO439](#)
LB277 - [MO442](#)
LB277 - [MO444](#)

Senator M. Cavanaugh filed the following motions to bracket:

LB277 - [MO440](#)

LB277 - [MO443](#)

COMMITTEE REPORT

Enrollment and Review

LEGISLATIVE BILL 376. Placed on Final Reading.

(Signed) Beau Ballard, Chairperson

GENERAL FILE

LEGISLATIVE BILL 683. Committee [AM870](#), found on page 787, was offered.

Senator M. Cavanaugh offered the following amendment to the committee amendment:

[AM1083](#)

(Amendments to Standing Committee amendments, AM870)

1 1. On page 8, line 30, strike the new matter and reinstate the
2 stricken matter.

Senator M. Cavanaugh moved for a call of the house. The motion prevailed with 6 ayes, 2 nays, and 41 not voting.

Senator M. Cavanaugh requested a roll call vote on her amendment, to the committee amendment.

Voting in the affirmative, 6:

Cavanaugh, M.	Day	Raybould
Conrad	Hunt	Wayne

Voting in the negative, 32:

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

Present and not voting, 6:

Bostar DeBoer Fredrickson
Cavanaugh, J. Dungan Walz

Excused and not voting, 5:

Aguilar Blood McKinney Slama Wishart

The M. Cavanaugh amendment, to the committee amendment, lost with 6 ayes, 32 nays, 6 present and not voting, and 5 excused and not voting.

The Chair declared the call raised.

Pending.

MOTIONS - Print in Journal

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

LB286 - [MO445](#)
LB296 - [MO459](#)
LB297 - [MO466](#)
LB298 - [MO473](#)

Senator Hunt filed the following motions to indefinitely postpone:

LB286 - [MO448](#)
LB296 - [MO462](#)
LB297 - [MO469](#)
LB298 - [MO476](#)

Senator Hunt filed the following motions to recommit to committee:

LB286 - [MO446](#)
LB286 - [MO449](#)
LB286 - [MO451](#)
LB296 - [MO460](#)
LB296 - [MO463](#)
LB296 - [MO465](#)
LB297 - [MO467](#)
LB297 - [MO470](#)
LB297 - [MO472](#)
LB298 - [MO474](#)
LB298 - [MO477](#)
LB298 - [MO479](#)

Senator Hunt filed the following motions to bracket:

LB286 - [MO447](#)
LB286 - [MO450](#)
LB296 - [MO461](#)
LB296 - [MO464](#)
LB297 - [MO468](#)
LB297 - [MO471](#)
LB298 - [MO475](#)
LB298 - [MO478](#)

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

LB294 - [MO452](#)
LB307 - [MO480](#)
LB308 - [MO487](#)
LB314 - [MO494](#)

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

LB294 - [MO455](#)
LB307 - [MO483](#)
LB308 - [MO490](#)
LB314 - [MO497](#)

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

LB294 - [MO453](#)
LB294 - [MO456](#)
LB294 - [MO458](#)
LB307 - [MO481](#)
LB307 - [MO484](#)
LB307 - [MO486](#)
LB308 - [MO488](#)
LB308 - [MO491](#)
LB308 - [MO493](#)
LB314 - [MO495](#)
LB314 - [MO498](#)
LB314 - [MO500](#)

Senator M. Cavanaugh filed the following motions to bracket:

LB294 - [MO454](#)
LB294 - [MO457](#)
LB307 - [MO482](#)
LB307 - [MO485](#)
LB308 - [MO489](#)
LB308 - [MO492](#)
LB314 - [MO496](#)
LB314 - [MO499](#)

RESOLUTION

LEGISLATIVE RESOLUTION 78. Introduced by McDonnell, 5.

WHEREAS, Caterina Malara was born Caterina Giulivo on November 11, 1935, in Reggio Calabria, Italy, and entered into eternal rest on March 12, 2023, in Papillion, Nebraska; and

WHEREAS, Caterina, along with her husband Luigi and their growing family, immigrated to Omaha, Nebraska, in 1964, in order to care for her mother, Maria Baldanza; and

WHEREAS, tragedy struck the young family when Luigi passed away unexpectedly, leaving Caterina as the sole provider for her four daughters; and

WHEREAS, demonstrating immense resilience and fortitude, Caterina committed herself to keeping her family together and used her exceptional talents as a cook and seamstress to sell homemade raviolis and pasta out of her basement and create wedding dresses for her daughters; and

WHEREAS, through her strong will, determination, and hard work, Caterina realized her dream of opening her own restaurant in 1984 providing a gathering place for the community and a lasting legacy for her family; and

WHEREAS, Caterina, also known lovingly as Nani, has been a beloved matriarch of her family with her love and influence extending to her children, grandchildren, and great-grandchildren.

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

1. That Legislature recognizes and honors the life and contributions of Caterina Malara to the Omaha community and her family and celebrates her inspiring legacy of resilience, determination, and love in the face of adversity.

2. That the Legislature acknowledges the strength and dedication of Caterina Malara in overcoming personal tragedy, becoming a pillar of her family and community, and impacting the lives of those around her.

3. That the Legislature offers its condolences to the family of Caterina Malara and expresses appreciation for her contributions to the state and her community.

4. That a copy of this resolution be sent to the family of Caterina Malara.

Laid over.

SPEAKER ARCH PRESIDING

GENERAL FILE

LEGISLATIVE BILL 683. Committee [AM870](#), found on page 787 and considered in this day's Journal, was renewed.

Senator M. Cavanaugh offered the following amendment to the committee amendment:

[AM1094](#)

(Amendments to Standing Committee amendments, AM870)

1 1. On page 4, line 15, strike "and serve at the pleasure of".

PRESIDENT KELLY PRESIDING

Pending.

MOTIONS - Print in the Journal

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

LB327 - [MO501](#)

LB335 - [MO508](#)

LB343 - [MO522](#)

Senator Hunt filed the following motions to indefinitely postpone:

LB327 - [MO504](#)

LB335 - [MO511](#)

LB343 - [MO525](#)

Senator Hunt filed the following motions to recommit to committee:

LB327 - [MO502](#)

LB327 - [MO505](#)

LB327 - [MO507](#)

LB335 - [MO509](#)

LB335 - [MO512](#)

LB335 - [MO514](#)

LB343 - [MO523](#)

LB343 - [MO526](#)

LB343 - [MO528](#)

Senator Hunt filed the following motions to bracket:

LB327 - [MO503](#)

LB327 - [MO506](#)

LB335 - [MO510](#)

LB335 - [MO513](#)

LB343- [MO524](#)

LB343 - [MO527](#)

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

LB341 - [MO515](#)
LB348 - [MO529](#)
LB385 - [MO536](#)
LB387 - [MO543](#)

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

LB341 - [MO518](#)
LB348 - [MO532](#)
LB385 - [MO539](#)
LB387 - [MO546](#)

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

LB341 - [MO516](#)
LB341 - [MO519](#)
LB341 - [MO521](#)
LB348 - [MO530](#)
LB348 - [MO533](#)
LB348 - [MO535](#)
LB385 - [MO537](#)
LB385 - [MO540](#)
LB385 - [MO542](#)
LB387 - [MO544](#)
LB387 - [MO547](#)
LB387 - [MO549](#)

Senator M. Cavanaugh filed the following motions to bracket:

LB341 - [MO517](#)
LB341 - [MO520](#)
LB348 - [MO531](#)
LB348 - [MO534](#)
LB385 - [MO538](#)
LB385 - [MO541](#)
LB387 - [MO545](#)
LB387 - [MO548](#)

AMENDMENTS - Print in Journal

Senator Erdman filed the following amendment to [LB243](#):
[AM1079](#)

(Amendments to Standing Committee amendments, AM977)

- 1 1. Strike section 21 and insert the following new sections:
- 2 Sec. 14. Section 77-5003, Reissue Revised Statutes of Nebraska, is
- 3 amended to read:
- 4 77-5003 (1) The Tax Equalization and Review Commission is created.
- 5 The Tax Commissioner has no supervision, authority, or control over the
- 6 actions or decisions of the commission relating to its duties prescribed

7 by law. ~~Beginning July 1, 2023~~ Prior to July 1, 2011, the commission
8 shall have four commissioners, one commissioner from each congressional
9 district and one at-large commissioner. ~~On July 1, 2011, the term of each~~
10 ~~commissioner shall expire, and thereafter the commission shall have three~~
11 ~~commissioners, one from each congressional district, with terms as~~
12 provided in subsection (2) of this section. All commissioners shall be
13 appointed by the Governor with the approval of a majority of the members
14 of the Legislature. ~~The salaries of the commissioners shall be fixed by~~
15 ~~the Governor.~~

16 (2) The term of the commissioner from district 1 expires January 1,
17 ~~2028~~ ~~2016~~, the term of the commissioner from district 2 expires January
18 1, ~~2024~~ ~~2018~~, and the term of the commissioner from district 3 expires
19 January 1, ~~2026~~, and the term of the at-large commissioner expires
20 ~~January 1, 2028~~ ~~2014~~. After the terms of the commissioners are completed
21 as provided in this subsection, each subsequent term shall be for six
22 years beginning and ending on January 1 of the applicable year. Vacancies
23 occurring during a term shall be filled by appointment for the unexpired
24 term. Upon the expiration of his or her term of office, a commissioner
25 shall continue to serve until his or her successor has been appointed.

26 (3) The commission shall designate pursuant to rule and regulation
1 its chairperson and vice-chairperson on a two-year, rotating basis.

2 (4) A commissioner may be removed by the Governor for misfeasance,
3 malfeasance, or willful neglect of duty or other cause after notice and a
4 public hearing unless notice and hearing are expressly waived in writing
5 by the commissioner.

6 Sec. 15. Section 77-5004, Revised Statutes Cumulative Supplement,
7 2022, is amended to read:

8 77-5004 (1) Each commissioner shall be a qualified voter and
9 resident of the state and a domiciliary of the district ~~from which he or~~
10 ~~she is appointed~~ represents.

11 (2) Each commissioner shall devote his or her full time and efforts
12 to the discharge of his or her duties and shall not hold any other office
13 under the laws of this state, any city or county in this state, or the
14 United States Government while serving on the commission. Each
15 commissioner shall possess:

16 (a) Appropriate knowledge of terms commonly used in or related to
17 real property appraisal and of the writing of appraisal reports;

18 (b) Adequate knowledge of depreciation theories, cost estimating,
19 methods of capitalization, and real property appraisal mathematics;

20 (c) An understanding of the principles of land economics, appraisal
21 processes, and problems encountered in the gathering, interpreting, and
22 evaluating of data involved in the valuation of real property, including
23 complex industrial properties and mass appraisal techniques;

24 (d) Knowledge of the law relating to taxation, civil and
25 administrative procedure, due process, and evidence in Nebraska;

26 (e) At least thirty hours of successfully completed class hours in
27 courses of study, approved by the Real Property Appraiser Board, which
28 relate to appraisal and which include the fifteen-hour National Uniform
29 Standards of Professional Appraisal Practice Course. If a commissioner
30 has not received such training prior to his or her appointment, such
31 training shall be completed within one year after appointment; and

1 (f) Such other qualifications and skills as reasonably may be
2 requisite for the effective and reliable performance of the commission's
3 duties.

4 (3) At least one commissioner shall possess the certification or
5 training required to become a licensed residential real property
6 appraiser as set forth in section 76-2230.

7 (4) At least ~~two commissioners~~ ~~one commissioner~~ shall have been
8 engaged in the practice of law in the State of Nebraska for at least five
9 years, which may include prior service as a judge, and shall be currently

10 admitted to practice before the Nebraska Supreme Court. The attorney
11 commissioners shall be presiding hearing officers for commission
12 proceedings involving appeal hearings and other proceedings involving
13 panels of more than one commissioner.

14 (5) No commissioner or employee of the commission shall hold any
15 position of profit or engage in any occupation or business interfering
16 with or inconsistent with his or her duties as a commissioner or
17 employee. A person is not eligible for appointment and may not hold the
18 office of commissioner or be appointed by the commission to or hold any
19 office or position under the commission if he or she holds any official
20 office or position.

21 (6) Each commissioner shall annually attend a seminar or class of at
22 least two days' duration that is:

23 (a) Sponsored by a recognized assessment or appraisal organization,
24 in each of these areas: Utility and railroad appraisal; appraisal of
25 complex industrial properties; appraisal of other hard to assess
26 properties; and mass appraisal, residential or agricultural appraisal, or
27 assessment administration; or

28 (b) Pertaining to management, law, civil or administrative
29 procedure, or other knowledge or skill necessary for performing the
30 duties of the office.

31 (7) Each commissioner shall within two years after his or her
1 appointment attend at least thirty hours of instruction that constitutes
2 training for judges or administrative law judges.

3 (8) The commissioners shall be considered employees of the state for
4 purposes of sections 81-1320 to 81-1328 and 84-1601 to 84-1615.

5 (9) The commissioners shall be reimbursed as prescribed in sections
6 81-1174 to 81-1177 for expenses in the performance of their official
7 duties pursuant to the Tax Equalization and Review Commission Act.

8 (10) Due to the domicile requirements of subsection (1) of this
9 section and subsection (1) of section 77-5003, each commissioner shall be
10 reimbursed for mileage at the rate provided in section 81-1176 for actual
11 round trip travel from the commissioner's residence to the state office
12 building described in section 81-1108.37 or to the location of any
13 hearing or other official business of the commission. Reimbursements
14 under this subsection shall be made from the Tax Equalization and Review
15 Commission Cash Fund.

16 (11) The salary for commissioners serving as a presiding hearing
17 officer for commission hearings and proceedings involving a panel of more
18 than one commissioner shall be in an amount equal to eighty-five percent
19 of the salary set for the Chief Justice and judges of the Supreme Court.
20 The salary for commissioners not serving as a presiding hearing officer
21 for commission hearings or proceedings involving a panel of more than one
22 commissioner shall be in an amount equal to seventy percent of the salary
23 set for the Chief Justice and judges of the Supreme Court.

24 Sec. 17. Section 77-5015.02, Reissue Revised Statutes of Nebraska,
25 is amended to read:

26 77-5015.02 (1) A single commissioner may hear an appeal and cross
27 appeal and appeals and cross appeals consolidated with any such appeal
28 and cross appeal when:

29 (a) The taxable value of each parcel is ~~two one~~ million dollars or
30 less as determined by the county board of equalization; and

31 (b) The appeal and cross appeal has been designated for hearing
1 pursuant to this section by the chairperson of the commission or in such
2 manner as the commission may provide in its rules and regulations.

3 (2) A proceeding held before a single commissioner shall be
4 informal. The usual common-law or statutory rules of evidence, including
5 rules of hearsay, shall not apply, and the commissioner may consider and
6 utilize all matters presented at the proceeding in making his or her
7 determination.

8 (3) Any party to an appeal designated for hearing before a single
 9 commissioner pursuant to this section may, prior to a hearing, elect in
 10 writing to have the appeal heard by the commission. The commissioner
 11 conducting a proceeding pursuant to this section may at any time
 12 designate the appeal for hearing by the commission.
 13 (4) Documents necessary to establish jurisdiction of the commission
 14 shall constitute the record of a proceeding before a single commissioner.
 15 No recording shall be made of a proceeding before a single commissioner.
 16 (5) A party to a proceeding before a single commissioner may request
 17 a rehearing pursuant to section 77-5005.
 18 (6) An order entered by a single commissioner pursuant to this
 19 section may not be appealed pursuant to section 77-5019 or any other
 20 provision of law.
 21 (7) Subdivisions (3), (6), (8), (9), (10), (11), and (12) of section
 22 77-5016 apply to proceedings before a single commissioner.
 23 Sec. 24. Sections 1, 2, 3, 4, 5, 6, 7, 8, 9, 10, and 29 of this act
 24 become operative on January 1, 2024. Sections 11, 12, 13, 18, 19, 20, 21,
 25 22, 23, and 28 of this act become operative three calendar months after
 26 the adjournment of this legislative session. Sections 14, 15, 17, and 27
 27 of this act become operative on July 1, 2023. The other sections of this
 28 act become operative on their effective date.
 29 Sec. 25. If any section in this act or any part of any section is
 30 declared invalid or unconstitutional, the declaration shall not affect
 31 the validity or constitutionality of the remaining portions.
 1 Sec. 27. Original sections 77-5003 and 77-5015.02, Reissue Revised
 2 Statutes of Nebraska, and section 77-5004, Revised Statutes Cumulative
 3 Supplement, 2022, are repealed.
 4 2. Renumber the remaining sections and correct internal references
 5 accordingly.

Senator Hunt filed the following amendment to [LB243](#):
[AM1077](#)

(Amendments to Standing Committee amendments, AM977)

1 1. Strike section 13 and insert the following new sections:
 2 Sec. 12. 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) A refundable credit equal to ten percent of the federal credit
23 allowed under section 32 of the Internal Revenue Code of 1986, as
24 amended, except that for taxable years beginning or deemed to begin on or
25 after January 1, 2015, such refundable credit shall be allowed only if
26 the individual would have received the federal credit allowed under
27 section 32 of the code after adding back in any carryforward of a net
28 operating loss that was deducted pursuant to such section in determining
29 eligibility for the federal credit.

30 (3) There shall be allowed to all individuals as a nonrefundable
31 credit against the income tax imposed by the Nebraska Revenue Act of
1 1967:

2 (a) A credit for personal exemptions allowed under section
3 77-2716.01;

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

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

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

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

17 (f) A credit to employers as provided in sections 77-27,238 and
18 77-27,240; and

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

20 (4) There shall be allowed as a credit against the income tax
21 imposed by the Nebraska Revenue Act of 1967:

22 (a) A credit to all resident estates and trusts for taxes paid to
23 another state as provided in section 77-2730;

24 (b) A credit to all estates and trusts for contributions to
25 certified community betterment programs as provided in the Community
26 Development Assistance Act; and

27 (c) A refundable credit for individuals who qualify for an income
28 tax credit as an owner of agricultural assets under the Beginning Farmer
29 Tax Credit Act for all taxable years beginning or deemed to begin on or
30 after January 1, 2009, under the Internal Revenue Code of 1986, as

31 amended. The credit allowed for each partner, shareholder, member, or
1 beneficiary of a partnership, corporation, limited liability company, or
2 estate or trust qualifying for an income tax credit as an owner of
3 agricultural assets under the Beginning Farmer Tax Credit Act shall be
4 equal to the partner's, shareholder's, member's, or beneficiary's portion
5 of the amount of tax credit distributed pursuant to subsection (6) of
6 section 77-5211.

7 (5)(a) For all taxable years beginning on or after January 1, 2007,
8 and before January 1, 2009, under the Internal Revenue Code of 1986, as
9 amended, there shall be allowed to each partner, shareholder, member, or
10 beneficiary of a partnership, subchapter S corporation, limited liability
11 company, or estate or trust a nonrefundable credit against the income tax
12 imposed by the Nebraska Revenue Act of 1967 equal to fifty percent of the
13 partner's, shareholder's, member's, or beneficiary's portion of the
14 amount of franchise tax paid to the state under sections 77-3801 to
15 77-3807 by a financial institution.

16 (b) For all taxable years beginning on or after January 1, 2009,
17 under the Internal Revenue Code of 1986, as amended, there shall be
18 allowed to each partner, shareholder, member, or beneficiary of a
19 partnership, subchapter S corporation, limited liability company, or
20 estate or trust a nonrefundable credit against the income tax imposed by
21 the Nebraska Revenue Act of 1967 equal to the partner's, shareholder's,
22 member's, or beneficiary's portion of the amount of franchise tax paid to
23 the state under sections 77-3801 to 77-3807 by a financial institution.

24 (c) Each partner, shareholder, member, or beneficiary shall report
25 his or her share of the credit in the same manner and proportion as he or
26 she reports the partnership, subchapter S corporation, limited liability
27 company, or estate or trust income. If any partner, shareholder, member,
28 or beneficiary cannot fully utilize the credit for that year, the credit
29 may not be carried forward or back.

30 (6) There shall be allowed to all individuals nonrefundable credits
31 against the income tax imposed by the Nebraska Revenue Act of 1967 as
1 provided in section 77-3604 and refundable credits against the income tax
2 imposed by the Nebraska Revenue Act of 1967 as provided in section
3 77-3605.

4 (7)(a) For taxable years beginning or deemed to begin on or after
5 January 1, 2020, and before January 1, 2026, under the Internal Revenue
6 Code of 1986, as amended, a nonrefundable credit against the income tax
7 imposed by the Nebraska Revenue Act of 1967 in the amount of five
8 thousand dollars shall be allowed to any individual who purchases a
9 residence during the taxable year if such residence:

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

11 blighted area under section 18-2101.02;

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

13 (iii) Was not purchased from a family member of the individual or a
14 family member of the individual's spouse.

15 (b) The credit provided in this subsection shall be claimed for the
16 taxable year in which the residence is purchased. If the individual
17 cannot fully utilize the credit for such year, the credit may be carried
18 forward to subsequent taxable years until fully utilized.

19 (c) No more than one credit may be claimed under this subsection
20 with respect to a single residence.

21 (d) The credit provided in this subsection shall be subject to
22 recapture by the Department of Revenue if the individual claiming the
23 credit sells or otherwise transfers the residence or quits using the
24 residence as his or her primary residence within five years after the end
25 of the taxable year in which the credit was claimed.

26 (e) For purposes of this subsection, family member means an
27 individual's spouse, child, parent, brother, sister, grandchild, or
28 grandparent, whether by blood, marriage, or adoption.

29 (8) There shall be allowed to all individuals refundable credits
30 against the income tax imposed by the Nebraska Revenue Act of 1967 as
31 provided in the Nebraska Higher Blend Tax Credit Act, the Nebraska
1 Property Tax Incentive Act, and the Renewable Chemical Production Tax
2 Credit Act.

3 (9)(a) For taxable years beginning or deemed to begin on or after
4 January 1, 2022, under the Internal Revenue Code of 1986, as amended, a
5 refundable credit against the income tax imposed by the Nebraska Revenue
6 Act of 1967 shall be allowed to the parent of a stillborn child if:
7 (i) A fetal death certificate is filed pursuant to subsection (1) of
8 section 71-606 for such child;
9 (ii) Such child had advanced to at least the twentieth week of
10 gestation; and
11 (iii) Such child would have been a dependent of the individual
12 claiming the credit.

13 (b) The amount of the credit shall be two thousand dollars.
14 (c) The credit shall be allowed for the taxable year in which the
15 stillbirth occurred.

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

25 Sec. 14. Section 77-4212, Revised Statutes Cumulative Supplement,
26 2022, is amended to read:
27 77-4212 (1) For tax year 2007, the amount of relief granted under
28 the Property Tax Credit Act shall be one hundred five million dollars.
29 For tax year 2008, the amount of relief granted under the act shall be
30 one hundred fifteen million dollars. It is the intent of the Legislature
31 to fund the Property Tax Credit Act for tax years after tax year 2008
1 using available revenue. For tax year 2017, the amount of relief granted
2 under the act shall be two hundred twenty-four million dollars. For tax
3 ~~years year 2020 through 2022 and each tax year thereafter~~, the minimum
4 amount of relief granted under the act shall be two hundred seventy-five
5 million dollars. ~~For tax year 2023 and each tax year thereafter, the~~
6 ~~amount of relief granted under the act shall be two hundred million~~
7 ~~dollars. If money is transferred or credited to the Property Tax Credit~~
8 ~~Cash Fund pursuant to any other state law, such amount shall be added to~~
9 ~~the minimum amount provided in required under this subsection when~~
10 ~~determining the total amount of relief granted under the act. The relief~~
11 ~~shall be in the form of a property tax credit which appears on the~~
12 ~~property tax statement.~~

13 (2)(a) For tax years prior to tax year 2017, to determine the amount
14 of the property tax credit, the county treasurer shall multiply the
15 amount disbursed to the county under subdivision (4)(a) of this section
16 by the ratio of the real property valuation of the parcel to the total
17 real property valuation in the county. The amount determined shall be the
18 property tax credit for the property.

19 (b) Beginning with tax year 2017, to determine the amount of the
20 property tax credit, the county treasurer shall multiply the amount
21 disbursed to the county under subdivision (4)(b) of this section by the
22 ratio of the credit allocation valuation of the parcel to the total
23 credit allocation valuation in the county. The amount determined shall be
24 the property tax credit for the property.

25 (3) If the real property owner qualifies for a homestead exemption
26 under sections 77-3501 to 77-3529, the owner shall also be qualified for

27 the relief provided in the act to the extent of any remaining liability
28 after calculation of the relief provided by the homestead exemption. If
29 the credit results in a property tax liability on the homestead that is
30 less than zero, the amount of the credit which cannot be used by the
31 taxpayer shall be returned to the Property Tax Administrator by July 1 of
1 the year the amount disbursed to the county was disbursed. The Property
2 Tax Administrator shall immediately credit any funds returned under this
3 subsection to the Property Tax Credit Cash Fund. Upon the return of any
4 funds under this subsection, the county treasurer shall electronically
5 file a report with the Property Tax Administrator, on a form prescribed
6 by the Tax Commissioner, indicating the amount of funds distributed to
7 each taxing unit in the county in the year the funds were returned, any
8 collection fee retained by the county in such year, and the amount of
9 unused credits returned.

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

25 (b) Beginning with tax year 2017, the amount disbursed to each
26 county shall be equal to the amount available for disbursement determined
27 under subsection (1) of this section multiplied by the ratio of the
28 credit allocation valuation in the county to the credit allocation
29 valuation in the state. By September 15, the Property Tax Administrator
30 shall determine the amount to be disbursed under this subdivision to each
31 county and certify such amounts to the State Treasurer and to each
1 county. The disbursements to the counties shall occur in two equal
2 payments, the first on or before January 31 and the second on or before
3 April 1. After retaining one percent of the receipts for costs, the
4 county treasurer shall allocate the remaining receipts to each taxing
5 unit based on its share of the credits granted to all taxpayers in the
6 taxing unit.

7 (5) For purposes of this section, credit allocation valuation means
8 the taxable value for all real property except agricultural land and
9 horticultural land, one hundred twenty percent of taxable value for
10 agricultural land and horticultural land that is not subject to special
11 valuation, and one hundred twenty percent of taxable value for
12 agricultural land and horticultural land that is subject to special
13 valuation.

14 (6) The State Treasurer shall transfer from the General Fund to the
15 Property Tax Credit Cash Fund one hundred five million dollars by August
16 1, 2007, and one hundred fifteen million dollars by August 1, 2008.

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

19 2. Renumber the remaining sections and correct internal references
20 accordingly.

21 3. Correct the operative date and repealer sections so that the
22 sections added by this amendment become operative three calendar months
23 after the adjournment of this legislative session.

GENERAL FILE

LEGISLATIVE BILL 683. Committee [AM870](#), found on page 787 and considered in this day's Journal, was renewed.

Senator M. Cavanaugh renewed [AM1094](#), found and considered in this day's Journal, to the committee amendment.

Senator M. Cavanaugh moved for a call of the house. The motion prevailed with 11 ayes, 5 nays, and 33 not voting.

Senator M. Cavanaugh requested a roll call vote on her amendment, to the committee amendment.

Voting in the affirmative, 8:

Cavanaugh, J.	Conrad	Dungan	Hunt
Cavanaugh, M.	Day	Fredrickson	Wayne

Voting in the negative, 34:

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

Present and not voting, 2:

Bostar	Walz
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Excused and not voting, 5:

Aguilar	Blood	McKinney	Raybould	Slama
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The M. Cavanaugh amendment, to the committee amendment, lost with 8 ayes, 34 nays, 2 present and not voting, and 5 excused and not voting.

The Chair declared the call raised.

Pending.

MOTIONS - Print in Journal

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

LB388 - [MO550](#)
LB425 - [MO564](#)
LB426 - [MO571](#)
LB447 - [MO578](#)
LB461 - [MO585](#)
LB462 - [MO592](#)
LB465 - [MO599](#)
LB514 - [MO613](#)

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

LB388 - [MO553](#)
LB425 - [MO567](#)
LB426 - [MO574](#)
LB447 - [MO581](#)
LB461 - [MO588](#)
LB462 - [MO595](#)
LB465 - [MO602](#)
LB514 - [MO616](#)

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

LB388 - [MO551](#)
LB388 - [MO554](#)
LB388 - [MO556](#)
LB425 - [MO565](#)
LB425 - [MO568](#)
LB425 - [MO570](#)
LB426 - [MO572](#)
LB426 - [MO575](#)
LB426 - [MO577](#)
LB447 - [MO579](#)
LB447 - [MO582](#)
LB447 - [MO584](#)
LB461 - [MO586](#)
LB461 - [MO589](#)
LB461 - [MO591](#)
LB462 - [MO593](#)
LB462 - [MO596](#)
LB462 - [MO598](#)
LB465 - [MO600](#)
LB465 - [MO603](#)
LB465 - [MO605](#)
LB514 - [MO614](#)
LB514 - [MO617](#)
LB514 - [MO619](#)

Senator M. Cavanaugh filed the following motions to bracket:

LB388 - [MO552](#)
LB388 - [MO555](#)
LB425 - [MO566](#)
LB425 - [MO569](#)
LB426 - [MO573](#)
LB426 - [MO576](#)
LB447 - [MO580](#)
LB447 - [MO583](#)
LB461 - [MO587](#)
LB461 - [MO590](#)
LB462 - [MO594](#)
LB462 - [MO597](#)
LB465 - [MO601](#)
LB465 - [MO604](#)
LB514 - [MO615](#)
LB514 - [MO618](#)

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

LB412 - [MO557](#)
LB474 - [MO606](#)
LB516 - [MO620](#)
LB535 - [MO627](#)
LB552 - [MO634](#)

Senator Hunt filed the following motions to indefinitely postpone:

LB412 - [MO560](#)
LB474 - [MO609](#)
LB516 - [MO623](#)
LB535 - [MO630](#)
LB552 - [MO637](#)

Senator Hunt filed the following motions to recommit to committee:

LB412 - [MO558](#)
LB412 - [MO561](#)
LB412 - [MO563](#)
LB474 - [MO607](#)
LB474 - [MO610](#)
LB474 - [MO612](#)
LB516 - [MO621](#)
LB516 - [MO624](#)
LB516 - [MO626](#)
LB535 - [MO628](#)
LB535 - [MO631](#)
LB535 - [MO633](#)

LB552 - [MO635](#)
LB552 - [MO638](#)
LB552 - [MO640](#)

Senator Hunt filed the following motions to bracket:

LB412 - [MO559](#)
LB412 - [MO562](#)
LB474 - [MO608](#)
LB474 - [MO611](#)
LB516 - [MO622](#)
LB516 - [MO625](#)
LB535 - [MO629](#)
LB535 - [MO632](#)
LB552 - [MO636](#)
LB552 - [MO639](#)

GENERAL FILE

LEGISLATIVE BILL 683. Committee [AM870](#), found on page 787 and considered in this day's Journal, was renewed.

Senator M. Cavanaugh offered the following amendment to the committee amendment:

[AM1095](#)

(Amendments to Standing Committee amendments, AM870)

1 1. On page 6, after line 9 insert the following new subsection:
2 "(5) The Nebraska Broadband Office shall be subject to the Open
3 Meetings Act."

Pending.

COMMITTEE REPORT

Education

LEGISLATIVE BILL 583. Placed on General File with amendment. [AM970](#) is available in the Bill Room.

(Signed) Dave Murman, Chairperson

MOTIONS - Print in Journal

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

LB562 - [MO641](#)
LB565 - [MO648](#)
LB570 - [MO655](#)
LB575 - [MO666](#)

Senator Hunt filed the following motions to indefinitely postpone:

LB562 - [MO644](#)
LB565 - [MO651](#)
LB570 - [MO658](#)
LB574 - [MO662](#)
LB575 - [MO669](#)

Senator Hunt filed the following motions to recommit to committee:

LB562 - [MO642](#)
LB562 - [MO645](#)
LB562 - [MO647](#)
LB565 - [MO649](#)
LB565 - [MO652](#)
LB565 - [MO654](#)
LB570 - [MO656](#)
LB570 - [MO659](#)
LB570 - [MO661](#)
LB574 - [MO663](#)
LB574 - [MO665](#)
LB575 - [MO667](#)
LB575 - [MO670](#)
LB575 - [MO672](#)

Senator Hunt filed the following motions to bracket:

LB562 - [MO643](#)
LB562 - [MO646](#)
LB565 - [MO650](#)
LB565 - [MO653](#)
LB570 - [MO657](#)
LB570 - [MO660](#)
LB574 - [MO664](#)
LB575 - [MO668](#)
LB575 - [MO671](#)

Senator M. Cavanaugh filed the following motion to [LB580](#):
[MO673](#)

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

Senator M. Cavanaugh filed the following motion to [LB580](#):
[MO676](#)

Indefinitely postpone.

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

LB580 - [MO674](#)

LB580 - [MO677](#)

LB580 - [MO679](#)

Senator M. Cavanaugh filed the following motions to bracket:

LB580 - [MO675](#)

LB580 - [MO678](#)

AMENDMENTS - Print in Journal

Senator M. Cavanaugh filed the following amendment to [LB683](#):

[AM1097](#)

(Amendments to Standing Committee amendments, AM870)

1 1. On page 6, line 9, after "report" insert "or on any other matter
2 related to the Nebraska Broadband Office".

Senator Hunt filed the following amendment to [LB683](#):

[AM1072](#)

(Amendments to Standing Committee amendments, AM870)

1 1. On page 6, after line 9 insert the following new subsection:
2 "(5) The Nebraska Broadband Office shall provide grants for the
3 purposes of assisting lower-income Nebraskans in accessing home broadband
4 service. Such grants shall utilize federal funds and be available to
5 residents who report an annual household income for the most recently
6 completed tax year of less than the state median household income for
7 such tax year, as determined by the office."

Senator Hunt filed the following amendment to [LB683](#):

[AM1073](#)

(Amendments to Standing Committee amendments, AM870)

1 1. On page 6, after line 9 insert the following new subsection:
2 "(5) The Nebraska Broadband Office shall establish and maintain a
3 satellite office in each congressional district to increase accessibility
4 for Nebraska residents."

Senator Hunt filed the following amendment to [LB683](#):

[AM1074](#)

(Amendments to Standing Committee amendments, AM870)

1 1. On page 8, line 30, strike the new matter and reinstate the
2 stricken matter.

Senator Hunt filed the following amendment to [LB683](#):

[AM1075](#)

(Amendments to Standing Committee amendments, AM870)

1 1. On page 4, strike beginning with "appointed" in line 15 through
2 "Legislature" in line 16 and insert "elected at each statewide general
3 election".

Senator Hunt filed the following amendment to [LB683](#):

[AM1076](#)

(Amendments to Standing Committee amendments, AM870)

1 1. Strike section 8.

Senator M. Cavanaugh filed the following amendment to [LB683](#):

[AM1101](#)

(Amendments to Standing Committee amendments, AM870)

1 1. Strike section 8.

ANNOUNCEMENT

Senator Linehan announced the Revenue Committee will hold a briefing on LB243 as amended by AM 977 (the Property Tax Package) tomorrow, March 31, 2023, at 8 a.m. in Room 1524.

UNANIMOUS CONSENT - Add Cointroducers

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

Senator Ballard name added to LB243.

Senator Clements name added to LB254.

Senator Fredrickson name added to LB276.

Senator McDonnell name added to LB419.

Senator Ballard name added to LB754.

VISITORS

Visitors to the Chamber were Bud Henderson, Lincoln; students from Rockbrook Elementary, Omaha; students and teacher from Boarding School Solling, Germany; students and teacher from Wauneta-Palisade High School.

The Doctor of the Day was Dr. Rob Rhodes of Eagle.

ADJOURNMENT

At 5:19 p.m., on a motion by Senator B. Hansen the Legislature adjourned until 9:00 a.m., Friday, March 31, 2023.

Brandon Metzler
Clerk of the Legislature

