

FIRST DAY - JULY 25, 2024

LEGISLATIVE JOURNAL

**ONE HUNDRED EIGHTH LEGISLATURE
FIRST SPECIAL SESSION**

FIRST DAY

Legislative Chamber, Lincoln, Nebraska
Thursday, July 25, 2024

PRAYER

The prayer was offered by Senator Dorn.

PLEDGE OF ALLEGIANCE

The Pledge of Allegiance was offered by Senator Hughes.

ROLL CALL

Pursuant to a proclamation by the Honorable Governor of the State of Nebraska, Jim Pillen, the One Hundred Eighth Legislature, First Special Session of the Legislature of Nebraska, assembled in the George W. Norris Legislative Chamber of the State Capitol, at the hour of 10:00 a.m., Thursday, July 25, 2024, and was called to order by President Kelly.

The roll was called and the following members were present:

Aguilar, Raymond	Day, Jen	Linehan, Lou Ann
Albrecht, Joni	DeBoer, Wendy	Lowe, John S. Sr.
Arch, John	DeKay, Barry	McDonnell, Mike
Armendariz, Christy	Dorn, Myron	McKinney, Terrell
Ballard, Beau	Dover, Robert	Moser, Mike
Blood, Carol	Dungan, George III	Raybould, Jane
Bosn, Carolyn	Fredrickson, John	Riepe, Merv
Bostar, Eliot	Halloran, Steve	Sanders, Rita
Brandt, Tom	Hughes, Jana	Slama, Julie
Cavanaugh, John	Hunt, Megan	Vargas, Tony
Cavanaugh, Machaela	Ibach, Teresa	von Gillern, R. Brad
Clements, Robert	Jacobson, Mike	Wishart, Anna
Conrad, Danielle	Kauth, Kathleen	

The following members were excused:

Bostelman, Bruce	Hardin, Brian	Murman, Dave
Brewer, Tom	Holdcroft, Rick	Walz, Lynne
Erdman, Steve	Lippincott, Loren	Wayne, Justin
Hansen, Ben	Meyer, Fred	

DECLARATION

Pursuant to a proclamation issued by the Honorable Jim Pillen, Governor of Nebraska, we are here and now assembled in the One Hundred Eighth Legislature, First Special Session of the Nebraska Legislature. I, as President of the Legislature, declare that we are now open for the transaction of business.

(Signed) Joe Kelly
President of the Legislature

PROCLAMATION

BY VIRTUE OF THE AUTHORITY VESTED in the Governor by Article IV, Section 8, of the Constitution of the State of Nebraska, I, Jim Pillen, as Governor of the State of Nebraska, believing that an extraordinary occasion has arisen, DO HEREBY CALL the Legislature of Nebraska to convene in extraordinary session at the State Capitol on July 25, 2024, at 10:00 AM, for the purpose of considering and enacting legislation relating only to the following subjects:

1. Making the following changes to appropriations approved by the 108th Legislature:
 - a. Reducing general fund appropriations and reappropriations approved by the 108th Legislature;
 - b. Lapsing cash fund balances and reallocate cash fund revenue and interest as approved by the 108th Legislature;
 - c. Modifying fees and assessments to replace general fund appropriations as approved by the 108th Legislature;
 - d. Creating cash and revolving funds and expanding eligible uses of specific funds to support general fund appropriation reductions approved by the 108th Legislature;
 - e. Modifying cash fund, revolving fund, and federal fund appropriations to support general fund reductions approved by the 108th Legislature;
 - f. Transferring funds to the General Fund and Education Future Fund;

- g. Transferring funds between cash funds to support specific general fund reductions approved by the 108th Legislature;
 - h. Transferring funds from the cash reserve fund to cash funds to support specific general fund reductions approved by the 108th Legislature;
 - i. Modifying cash fund appropriations approved by the 108th Legislature to support specific general fund reductions;
2. Modifying the state cigarette tax;
 3. Modifying state taxes on vaping products;
 4. Modifying the state tax on consumable spirit alcohol;
 5. Modifying the state tax on Keno gaming;
 6. Modifying the state tax on game of skill devices as defined in LB685, as approved on April 15, 2024;
 7. Establishing sales or use taxes on services and items that are not currently taxed;
 8. Establishing an excise tax on consumable hemp, as defined in the Agriculture Improvement Act of 2018;
 9. Eliminating state sales tax exemptions;
 10. Eliminating the personal property tax liability on agricultural and machinery equipment;
 11. Reforming credits defined in the Property Tax Credit Act;
 12. Reforming credits defined in the Nebraska Property Tax Incentive Act;
 13. Amending Neb. Rev. Stat. § 77-27,142 to allow for the redistribution of local option sales taxes;
 14. Establishing a property tax relief program, which may include modifying state educational aid or establishing tax credits, to reduce property tax revenue collected for schools and taking steps necessary to ensure any such program which requires a constitutional amendment be printed on the November 2024 ballot, or as soon as possible thereafter;
 15. Establishing revenue caps that limit the authority of City and County governments to collect property tax revenue; and
 16. Appropriating funds to the Legislative Council for the necessary expenses incurred by the Legislature due to the convening of the extraordinary session herein called.

NOW, THEREFORE, I direct members of the Legislature of the State of Nebraska be notified of the convening of this extraordinary session by presenting to each of them a copy of this proclamation;

IN WITNESS WHEREOF, I have hereunto set my hand, and cause the Great Seal of the State of Nebraska to be affixed this 24th day of July, in the year of our Lord Two Thousand Twenty-four.

10	Wendy DeBoer	November 8, 2022
11	Terrell McKinney	November 3, 2020
12	Merv Riepe	November 8, 2022
13	Justin T. Wayne	November 3, 2020
14	John Arch	November 8, 2022
15	Lynne M. Walz	November 3, 2020
16	Ben Hansen	November 8, 2022
17	Joni Albrecht	November 3, 2020
18	Christy Armendariz	November 8, 2022
19	Robert Dover*	Appointed July 22, 2022
20	John A. Fredrickson	November 8, 2022
21	Beau Ballard*	Appointed January 4, 2023
22	Mike Moser	November 8, 2022
23	Bruce Bostelman	November 3, 2020
24	Jana Hughes	November 8, 2022
25	Carolyn Bosn*	Appointed April 7, 2023
26	George C. Dungan III	November 8, 2022
27	Anna Wishart	November 3, 2020
28	Jane Raybould	November 8, 2022
29	Eliot Bostar	November 3, 2020
30	Myron Dorn	November 8, 2022
31	Kathleen R. Kauth	November 8, 2022
32	Tom Brandt	November 8, 2022
33	Steve Halloran	November 3, 2020
34	Loren Lippincott	November 8, 2022
35	Raymond M. Aguilar	November 3, 2020
36	Rick Holdcroft	November 8, 2022
37	John S. Lowe Sr.	November 3, 2020
38	Dave Murman	November 8, 2022
39	Lou Ann Linehan	November 3, 2020
40	Barry DeKay	November 8, 2022
41	Fred Meyer*	Appointed November 15, 2023
42	Mike Jacobson	November 8, 2022
43	Tom Brewer	November 3, 2020
44	Teresa J. Ibach	November 8, 2022
45	Rita Sanders	November 3, 2020
46	Danielle Conrad	November 8, 2022
47	Steve Erdman	November 3, 2020
48	Brian Hardin	November 8, 2022
49	Jen Day	November 3, 2020

MESSAGE(S) FROM THE GOVERNOR

May 22, 2024

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

Dear Mr. President, Speaker Arch, and Members of the Legislature:

Contingent upon your approval, the following individuals are being reappointed as members of the Natural Resources Commission:

John Shadle, 311 Morton Road, Columbus, NE 68601, Public Power District

Rick Kubat, 8222 Castelar Street, Omaha, NE 68124, Metropolitan Utilities District

Bradley Dunbar, 16131 Bedford Avenue, Omaha, NE 68116, Manufacturing
Scott Smathers, 6140 South Richland Cr, Lincoln, NE 68516, Outdoor Recreation User

Stanley A Clouse, 4307 29th Avenue Pl, Kearney, NE 68845, Municipal

The aforementioned appointees are respectfully submitted for your consideration. Copies of the certificate and background information are included for your review.

Sincerely,
(Signed) Jim Pillen
Governor

Enclosures

May 22, 2024

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

Dear Mr. President, Speaker Arch, and Members of the Legislature:

Contingent upon your approval, the following individual is being appointed as a member of the Natural Resources Commission:

Kennon Meyer, 2520 Cedar Cove Road, Lincoln, NE 68507, Municipal User-Primary Class City

The aforementioned appointee is respectfully submitted for your consideration. Copies of the certificate and background information are included for your review.

Sincerely,
(Signed) Jim Pillen
Governor

Enclosures

BILLS ON FIRST READING

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

LEGISLATIVE BILL 1. Introduced by Linehan, 39; at the request of the Governor.

A BILL FOR AN ACT relating to revenue and taxation; to amend sections 2-2701, 9-648, 13-508, 13-518, 13-2817, 29-3933, 53-160, 72-2305, 72-2306, 77-2701.11, 77-2701.35, 77-2704.10, 77-2704.24, 77-2704.27, 77-2704.50, 77-27,142, 77-27,148, 77-27,235, 77-5209.02, and 79-1002, Reissue Revised Statutes of Nebraska; sections 77-382, 77-693, 77-801, 77-1238, 77-1239, 77-1248, 77-1776, 77-2602, 77-2701.16, 77-2703, 77-27,144, and 81-12,193, Revised Statutes Cumulative Supplement, 2022; sections 77-1632, 77-1633, 77-1701, 77-2734.01, 77-4008, 77-6702, and 77-6703, Revised Statutes Supplement, 2023; section 77-3005, Reissue Revised Statutes of Nebraska, as amended by Laws 2024, LB685, section 11; section 77-202, Revised Statutes Cumulative Supplement, 2022, as amended by Laws 2024, LB874, section 10, and Laws 2024, LB1317, section 73; section 9-1,101, Revised Statutes Supplement, 2023, as amended by Laws 2024, LB685, section 1; section 77-2701, Revised Statutes Supplement, 2023, as amended by Laws 2024, LB937, section 67, Laws 2024, LB1023, section 8, and Laws 2024, LB1317, section 80; section 77-2701.02, Revised Statutes Supplement, 2023, as amended by Laws 2024, LB1317, section 81; section 77-2701.04, Revised Statutes Supplement, 2023, as amended by Laws 2024, LB937, section 68, and Laws 2024, LB1317, section 82; section 77-2716, Revised Statutes Supplement, 2023, as amended by Laws 2024, LB937, section 75, Laws 2024, LB1023, section 10, Laws 2024, LB1317, section 85, and Laws 2024, LB1394, section 1; section 77-27,132, Revised Statutes Supplement, 2023, as amended by Laws 2024, LB1108, section 3; section 77-4025, Revised Statutes Supplement, 2023, as amended by Laws 2024, LB1204, section 36; section 77-4212, Revised Statutes Supplement, 2023, as amended by Laws 2024, LB126, section 11; section 77-4405, Revised Statutes Supplement, 2023, as amended by Laws 2024, LB1317, section 90, and Laws 2024, LB1344, section 14; section 79-1021, Revised Statutes Supplement, 2023, as amended by Laws 2024, LB1284, section 12; Laws 2024, LB685, section 17; and Laws 2024, LB1204, section 17; to adopt the Property Tax Growth Limitation Act, the School District Property Tax Relief Act, and the Advertising Services Tax Act; to change provisions relating to the taxes collected under the Nebraska County and City Lottery Act; to change provisions relating to budgets and budget limitations; to change provisions relating to the taxes collected under the Nebraska Liquor Control Act; to change the Personal Property Tax Relief Act as prescribed; to change provisions relating to property tax statements, the cigarette tax, and sales tax rates; to eliminate certain sales and use tax exemptions and impose sales and use taxes on certain services; to define and redefine terms; to change provisions relating to the imposition of sales and use taxes; to change income tax provisions relating to certain income or loss received from

S-corporations and limited liability companies; to change the distribution of sales and use tax and income tax revenue; to change provisions of the Local Option Revenue Act, the Mechanical Amusement Device Tax Act, the Tobacco Products Tax Act, the Property Tax Credit Act, the Nebraska Property Tax Incentive Act, and the Tax Equity and Educational Opportunities Support Act; to harmonize provisions; to provide an operative date; to provide severability; to repeal the original sections; to outright repeal sections 77-2701.49, 77-2701.50, 77-2701.51, 77-2701.52, 77-2701.53, 77-2704.22, 77-2704.38, 77-2704.39, 77-2704.40, 77-2704.51, 77-2704.53, 77-2704.56, 77-2704.57, 77-2704.60, 77-2704.61, 77-2704.62, 77-2704.63, 77-2704.65, and 77-2704.67, Reissue Revised Statutes of Nebraska; sections 77-2704.20 and 77-2704.69, Revised Statutes Cumulative Supplement, 2022; sections 77-2704.36 and 77-4003.01, Revised Statutes Supplement, 2023; and section 77-2704.66, Reissue Revised Statutes of Nebraska, as amended by Laws 2024, LB1317, section 83; and to declare an emergency.

LEGISLATIVE BILL 2. Introduced by Clements, 2; at the request of the Governor.

A BILL FOR AN ACT relating to appropriations; to amend Laws 2023, LB814, sections 13, 14, 29, 30, 31, 33, 40, 66, 111, 112, 138, 147, 148, 150, 151, 152, 205, 207, 214, 218, 220, 227, 238, 239, 240, 251, 265, 266, 271, 272, 275, and 293; Laws 2024, LB1200A, section 2; Laws 2024, LB1355A, section 7; and Laws 2024, LB1412, sections 57, 58, 59, 61, 69, 74, 75, 83, 86, 87, 89, 107, and 108; to define terms; to provide, change, and eliminate appropriations for operation of state government, postsecondary education, state aid, and capital construction; to repeal the original sections; and to declare an emergency.

LEGISLATIVE BILL 3. Introduced by Clements, 2; at the request of the Governor.

A BILL FOR AN ACT relating to funds; to amend sections 2-1091.02, 2-1807, 2-2634, 2-2635, 2-2638, 2-2656, 2-2705.01, 2-3408, 2-3633, 2-3971, 2-4323, 3-126, 23-2310.04, 23-2319.01, 28-1246, 28-1251, 37-323, 37-327.01, 37-431, 43-3718, 44-116, 54-627, 54-856, 54-1165, 54-1704, 54-1904, 54-2306, 68-1804, 72-1248, 77-4211, 79-968, 81-2,174, 81-5,152, 81-1117, 81-15,174.01, 81-1835, 84-1314, 84-1506.01, and 85-1654, Reissue Revised Statutes of Nebraska; sections 37-811, 61-222, 79-9,115.02, 81-2,147.10, 81-2,162.06, 81-2,162.23, 81-503.01, 81-505.01, 81-5,170, 81-5,199, 81-5,201, 81-5,214, 81-1230, 81-15,151, 84-1321.01, and 89-187, Revised Statutes Cumulative Supplement, 2022; sections 46-1,164, 81-1213.05, 85-1920, and 85-3211, Revised Statutes Supplement, 2023; section 8-1120, Reissue Revised Statutes of Nebraska, as amended by Laws 2024, LB1074, section 48; section 81-550, Reissue Revised Statutes of Nebraska, as amended by Laws 2024, LB1069, section 6; section 81-5,159, Reissue Revised Statutes of Nebraska, as amended by Laws 2024, LB1069, section 7; section 66-1519, Revised Statutes Cumulative

Supplement, 2022, as amended by Laws 2024, LB867, section 7; section 71-5318, Revised Statutes Cumulative Supplement, 2022, as amended by Laws 2024, LB880, section 1; section 80-322.01, Revised Statutes Cumulative Supplement, 2022, as amended by Laws 2024, LB252, section 2; section 81-2,270, Revised Statutes Cumulative Supplement, 2022, as amended by Laws 2024, LB262, section 39; section 37-1804, Revised Statutes Supplement, 2023, as amended by Laws 2024, LB1413, section 34; section 61-218, Revised Statutes Supplement, 2023, as amended by Laws 2024, LB1368, section 9; section 77-4025, Revised Statutes Supplement, 2023, as amended by Laws 2024, LB1204, section 36; section 79-1021, Revised Statutes Supplement, 2023, as amended by Laws 2024, LB1284, section 12; section 81-1239, Revised Statutes Supplement, 2023, as amended by Laws 2024, LB164, section 17; section 84-612, Revised Statutes Supplement, 2023, as amended by Laws 2024, LB600, section 9, and Laws 2024, LB1413, section 58; section 85-3112, Revised Statutes Supplement, 2023, as amended by Laws 2024, LB1284, section 20; section 86-324, Revised Statutes Supplement, 2023, as amended by Laws 2024, LB1413, section 59; Laws 2024, LB164, section 10; Laws 2024, LB600, section 7; and Laws 2024, LB1284, section 16; to provide for, change, and eliminate fund transfers; to create a fund; to provide, change, and eliminate fees; to provide powers and duties; to change the use of certain funds and the investment earnings of certain funds; to eliminate obsolete provisions; to harmonize provisions; to repeal the original sections; and to declare an emergency.

LEGISLATIVE BILL 4. Introduced by Speaker Arch, 14; at the request of the Governor.

A BILL FOR AN ACT relating to appropriations; to appropriate funds for the expenses incurred during the One Hundred Eighth Legislature, First Special Session, 2024; and to declare an emergency.

LEGISLATIVE BILL 5. Introduced by Blood, 3.

A BILL FOR AN ACT relating to the Constitution of Nebraska; to amend section 49-202.01, Reissue Revised Statutes of Nebraska; to change requirements relating to proposals for constitutional amendments submitted by the Legislature; to repeal the original section; and to declare an emergency.

LEGISLATIVE BILL 6. Introduced by Blood, 3.

A BILL FOR AN ACT relating to gaming; to amend sections 28-1101, 28-1105, and 28-1113, Revised Statutes Cumulative Supplement, 2022; to adopt the Fantasy Contests Act; to redefine terms; to provide a gambling exception for conducting or participating in fantasy contests; to change a provision relating to the possession of gambling records; to harmonize provisions; and to repeal the original sections.

LEGISLATIVE BILL 7. Introduced by Blood, 3.

A BILL FOR AN ACT relating to revenue and taxation; to amend section 77-2715.03, Revised Statutes Supplement, 2023; section 77-2716, Revised Statutes Supplement, 2023, as amended by Laws 2024, LB937, section 75, Laws 2024, LB1023, section 10, Laws 2024, LB1317, section 85, and Laws 2024, LB1394, section 1; and Laws 2024, LB1023, sections 3 and 5; to change provisions relating to individual income tax rates; to harmonize provisions; to repeal the original sections; and to declare an emergency.

LEGISLATIVE BILL 8. Introduced by Blood, 3.

A BILL FOR AN ACT relating to revenue and taxation; to amend section 77-2701, Revised Statutes Supplement, 2023, as amended by Laws 2024, LB937, section 67, Laws 2024, LB1023, section 8, and Laws 2024, LB1317, section 80; and section 77-2701.04, Revised Statutes Supplement, 2023, as amended by Laws 2024, LB937, section 68, and Laws 2024, LB1317, section 82; to provide for a luxury tax; to harmonize provisions; to provide an operative date; and to repeal the original sections.

LEGISLATIVE BILL 9. Introduced by Hughes, 24; Brandt, 32; Conrad, 46; Dorn, 30.

A BILL FOR AN ACT relating to school funding; to amend sections 79-1005.01, 79-1007.11, 79-1007.18, 79-1016, and 81-12,193, Revised Statutes Cumulative Supplement, 2022; sections 77-3442, 77-6703, 79-1001, 79-3402, and 79-3406, Revised Statutes Supplement, 2023; and section 79-1021, Revised Statutes Supplement, 2023, as amended by Laws 2024, LB1284, section 12; to change provisions relating to property tax levies for school districts and the Nebraska Property Tax Incentive Act; to add, change, and eliminate certain calculations under the Tax Equity and Educational Opportunities Support Act; to state intent regarding transfers into the Education Future Fund; to authorize school districts to levy taxes under certain circumstances; to change provisions relating to the School District Property Tax Limitation Act and the Nebraska Transformational Project Fund; to harmonize provisions; and to repeal the original sections.

LEGISLATIVE BILL 10. Introduced by Raybould, 28; Blood, 3; Brandt, 32.

A BILL FOR AN ACT relating to revenue and taxation: to amend sections 77-2715.03 and 77-2734.02, Revised Statutes Supplement, 2023; to change provisions relating to individual and corporate income tax rates; and to repeal the original sections.

LEGISLATIVE BILL 11. Introduced by Cavanaugh, M., 6.

A BILL FOR AN ACT relating to revenue and taxation; to amend section 77-2602, Revised Statutes Cumulative Supplement, 2022; to increase the

cigarette tax and distribute tax proceeds as prescribed; to create a fund; to harmonize provisions; to repeal the original section; and to declare an emergency.

LEGISLATIVE BILL 12. Introduced by Day, 49; Cavanaugh, J., 9; Cavanaugh, M., 6; Conrad, 46; Hughes, 24; Hunt, 8; Raybould, 28.

A BILL FOR AN ACT relating to revenue and taxation; to amend section 81-12,193, Revised Statutes Cumulative Supplement, 2022, and sections 77-6702 and 77-6703, Revised Statutes Supplement, 2023; to adopt the School District Property Tax Relief Act; to change provisions relating to the Nebraska Property Tax Incentive Act; to harmonize provisions; to repeal the original sections; and to declare an emergency.

LEGISLATIVE BILL 13. Introduced by Bostar, 29.

A BILL FOR AN ACT relating to gambling and the Constitution of Nebraska; to amend sections 9-1204 and 49-202.01, Reissue Revised Statutes of Nebraska; section 9-1103, Revised Statutes Supplement, 2023; and section 9-1110, Revised Statutes Supplement, 2023, as amended by Laws 2024, LB1317, section 49; to define and redefine terms; to authorize an authorized gaming operator to conduct sports wagering by means of an online sports wagering platform under the Nebraska Racetrack Gaming Act as prescribed; to change provisions for the distribution of taxes collected from sports wagering; to change requirements relating to proposals for constitutional amendments submitted by the Legislature; to provide operative dates; to provide severability; to repeal the original sections; and to declare an emergency.

LEGISLATIVE BILL 14. Introduced by Bostar, 29.

A BILL FOR AN ACT relating to revenue and taxation; to amend section 77-2715.07, Revised Statutes Supplement, 2023, as amended by Laws 2024, LB937, section 74, Laws 2024, LB1023, section 9, Laws 2024, LB1344, section 9, and Laws 2024, LB1402, section 2; to provide an income tax credit for renters as prescribed; and to repeal the original section.

LEGISLATIVE BILL 15. Introduced by Erdman, 47.

A BILL FOR AN ACT relating to the Constitution of Nebraska; to amend section 49-202.01, Reissue Revised Statutes of Nebraska; to change a requirement relating to proposals for constitutional amendments submitted by the Legislature; to repeal the original section; and to declare an emergency.

LEGISLATIVE BILL 16. Introduced by Erdman, 47.

A BILL FOR AN ACT relating to revenue and taxation; to amend sections 13-319, 13-501, 13-2813, 60-3,185, 60-3,190, 77-27,148, and 77-3507,

Reissue Revised Statutes of Nebraska, sections 77-201, 77-2004, 77-2005, 77-2006, 77-3508, 77-6406, and 77-6827, Revised Statutes Cumulative Supplement, 2022, sections 18-2147, 77-3506, 79-1001, and 85-2231, Revised Statutes Supplement, 2023, and section 77-2701, Revised Statutes Supplement, 2023, as amended by Laws 2024, LB937, section 67, Laws 2024, LB1023, section 8, and Laws 2024, LB1317, section 80; to adopt the Nebraska EPIC Option Consumption Tax Act; to terminate the Nebraska Budget Act, tax-increment financing, the motor vehicle tax, the motor vehicle fee, the property tax, the inheritance tax, sales and use taxes, the income tax, the homestead exemption, the Tax Equity and Educational Opportunities Support Act, and the Community College Aid Act as prescribed; to change an application deadline under the ImagiNE Nebraska Act; and to repeal the original sections.

LEGISLATIVE BILL 17. Introduced by Cavanaugh, J., 9; Blood, 3; Cavanaugh, M., 6; Dungan, 26; Hunt, 8; McKinney, 11.

A BILL FOR AN ACT relating to the Perkins County Canal Project; to amend section 61-305, Revised Statutes Supplement, 2023, as amended by Laws 2024, LB164, section 14; and Laws 2024, LB164, section 13; to change provisions relating to the credit and transfer of Perkins County Canal Project Fund investment earnings and to terminate the fund; to transfer unobligated money in the Perkins County Canal Project Fund to the Property Tax Credit Cash Fund; to repeal the Perkins County Canal Project Act; to harmonize provisions; to repeal the original sections; and to outright repeal sections 61-301, 61-302, 61-303, and 61-304, Revised Statutes Cumulative Supplement, 2022.

LEGISLATIVE BILL 18. Introduced by Cavanaugh, J., 9; Blood, 3; Brandt, 32; Cavanaugh, M., 6; Conrad, 46; Dungan, 26; Hunt, 8; McKinney, 11.

A BILL FOR AN ACT relating to the Constitution of Nebraska; to amend section 49-202.01, Reissue Revised Statutes of Nebraska; to change requirements relating to proposals for constitutional amendments submitted by the Legislature; to repeal the original section; and to declare an emergency.

LEGISLATIVE BILL 19. Introduced by Hughes, 24.

A BILL FOR AN ACT relating to revenue and taxation; to amend section 77-2701, Revised Statutes Supplement, 2023, as amended by Laws 2024, LB937, section 67, Laws 2024, LB1023, section 8, and Laws 2024, LB1317, section 80; and section 77-2701.04, Revised Statutes Supplement, 2023, as amended by Laws 2024, LB937, section 68, and Laws 2024, LB1317, section 82; to define a term; to provide for an excise tax; to harmonize provisions; to provide an operative date; and to repeal the original sections.

LEGISLATIVE BILL 20. Introduced by McKinney, 11; Cavanaugh, M., 6; Dungan, 26.

A BILL FOR AN ACT relating to revenue and taxation; to amend section 77-2715.07, Revised Statutes Supplement, 2023, as amended by Laws 2024, LB937, section 74, Laws 2024, LB1023, section 9, Laws 2024, LB1344, section 9, and Laws 2024, LB1402, section 2; and section 77-4212, Revised Statutes Supplement, 2023, as amended by Laws 2024, LB126, section 11; to provide an income tax credit for renters as prescribed; to change provisions relating to a property tax credit; and to repeal the original sections.

RESOLUTION(S)

LEGISLATIVE RESOLUTION 1CA. Introduced by Blood, 3.

THE MEMBERS OF THE ONE HUNDRED EIGHTH LEGISLATURE OF NEBRASKA, FIRST SPECIAL SESSION, RESOLVE THAT:

Section 1. At the general election in November 2024, the following proposed amendment to the Constitution of Nebraska shall be submitted to the electors of the State of Nebraska for approval or rejection:

To amend Article III, section 22:

III-22 (1) Each Legislature shall make appropriations for the expenses of the Government. And whenever it is deemed necessary to make further appropriations for deficiencies, the same shall require a two-thirds vote of all the members elected to the Legislature.

(2) Bills making appropriations for the pay of members and officers of the Legislature, and for the salaries of the officers of the Government, shall contain no provision on any other subject.

(3) The Legislature shall not impose responsibility for a program created after the year 2024 or an increased level of service required under an existing program after the year 2024 on any political subdivision of the state unless the subdivision is fully reimbursed by the state for the cost of such program or increase in level of service. Reimbursement by the state shall be in the form of a specific appropriation or an increase in state distribution of revenue to such political subdivision.

Sec. 2. The proposed amendment shall be submitted to the electors in the manner prescribed by the Constitution of Nebraska, Article XVI, section 1, with the following ballot language:

A constitutional amendment to require the state to reimburse political subdivisions for responsibilities imposed or increased levels of service required after the year 2024.

For

Against.

LEGISLATIVE RESOLUTION 2CA. Introduced by Brandt, 32.

THE MEMBERS OF THE ONE HUNDRED EIGHTH LEGISLATURE OF NEBRASKA, FIRST SPECIAL SESSION, RESOLVE THAT:

Section 1. At the general election in November 2024, the following proposed amendment to the Constitution of Nebraska shall be submitted to the electors of the State of Nebraska for approval or rejection:

To amend Article VIII, section 1:

VIII-1 The necessary revenue of the state and its governmental subdivisions shall be raised by taxation in such manner as the Legislature may direct. Notwithstanding Article I, section 16, Article III, section 18, or Article VIII, section 4, of this Constitution or any other provision of this Constitution to the contrary: (1) Taxes shall be levied by valuation uniformly and proportionately upon all real property and franchises as defined by the Legislature except as otherwise provided in or permitted by this Constitution; (2) tangible personal property, as defined by the Legislature, not exempted by this Constitution or by legislation, shall all be taxed at depreciated cost using the same depreciation method with reasonable class lives, as determined by the Legislature, or shall all be taxed by valuation uniformly and proportionately; (3) the Legislature may provide for a different method of taxing motor vehicles and may also establish a separate class of motor vehicles consisting of those owned and held for resale by motor vehicle dealers which shall be taxed in the manner and to the extent provided by the Legislature and may also establish a separate class for trucks, trailers, semitrailers, truck-tractors, or combinations thereof, consisting of those owned by residents and nonresidents of this state, and operating in interstate commerce, and may provide reciprocal and proportionate taxation of such vehicles. The tax proceeds from motor vehicles taxed in each county shall be allocated to the county and the cities, villages, and school districts of such county; (4) the Legislature may provide that agricultural land and horticultural land, as defined by the Legislature, shall constitute a separate and distinct class of property for purposes of taxation and may provide for a different method of taxing agricultural land and horticultural land which results in values that are not uniform and proportionate with all other real property and franchises but which results in values that are uniform and proportionate upon all property within the class of agricultural land and horticultural land; (5) the Legislature may enact laws to provide that the value of land actively devoted to agricultural or horticultural use shall for property tax purposes be that value which such land has for agricultural or horticultural use without regard to any value which such land might have for other purposes or uses; (6) the Legislature may prescribe standards and methods for the determination of the value of real property at uniform and proportionate values; (7) in furtherance of the purposes for which such a law of the United States has been adopted, whenever there exists a law of the United States which is intended to protect a specifically designated type, use, user, or owner of property or franchise from discriminatory state or local taxation, such property or franchise shall constitute a separate class of property or franchise under the laws of the State of Nebraska, and such property or franchise may not be taken into consideration in determining whether taxes are levied by valuation uniformly or proportionately upon any property or franchise, and the Legislature may enact laws which statutorily recognize such class and which tax or exempt from taxation such class of property or franchise in

such manner as it determines; ~~and~~ (8) the Legislature may provide that livestock shall constitute a separate and distinct class of property for purposes of taxation and may further provide for reciprocal and proportionate taxation of livestock located in this state for only part of a year; and (9) the Legislature may provide that owner-occupied housing, as defined by the Legislature, shall constitute a separate and distinct class of property for purposes of taxation and may provide for a different method of taxing owner-occupied housing which results in values that are not uniform and proportionate with all other real property and franchises but which results in values that are uniform and proportionate upon all property within the class of owner-occupied housing. Each actual property tax rate levied for a governmental subdivision shall be the same for all classes of taxed property and franchises. Taxes uniform as to class of property or the ownership or use thereof may be levied by valuation or otherwise upon classes of intangible property as the Legislature may determine, and such intangible property held in trust or otherwise for the purpose of funding pension, profit-sharing, or other employee benefit plans as defined by the Legislature may be declared exempt from taxation. Taxes other than property taxes may be authorized by law. Existing revenue laws shall continue in effect until changed by the Legislature.

Sec. 2. The proposed amendment shall be submitted to the electors in the manner prescribed by the Constitution of Nebraska, Article XVI, section 1, with the following ballot language:

A constitutional amendment to authorize the Legislature to provide a different method of taxing owner-occupied housing.

For

Against.

LEGISLATIVE RESOLUTION 3CA. Introduced by Bostar, 29.

THE MEMBERS OF THE ONE HUNDRED EIGHTH LEGISLATURE OF NEBRASKA, FIRST SPECIAL SESSION, RESOLVE THAT:

Section 1. At the general election in November 2024, the following proposed amendment to the Constitution of Nebraska shall be submitted to the electors of the State of Nebraska for approval or rejection:

To amend Article III, section 24:

III-24 (1) Except as provided in this section, the Legislature shall not authorize any game of chance or any lottery or gift enterprise when the consideration for a chance to participate involves the payment of money for the purchase of property, services, or a chance or admission ticket or requires an expenditure of substantial effort or time.

(2) The Legislature may authorize and regulate a state lottery pursuant to subsection (3) of this section and other lotteries, raffles, and gift enterprises which are intended solely as business promotions or the proceeds of which are to be used solely for charitable or community betterment purposes without profit to the promoter of such lotteries, raffles, or gift enterprises.

(3)(a) The Legislature may establish a lottery to be operated and regulated by the State of Nebraska. The proceeds of the lottery shall be appropriated

by the Legislature for the costs of establishing and maintaining the lottery and for the following purposes, as directed by the Legislature:

(i) The first five hundred thousand dollars after the payment of prizes and operating expenses shall be transferred to the Compulsive Gamblers Assistance Fund;

(ii) Forty-four and one-half percent of the money remaining after the payment of prizes and operating expenses and the initial transfer to the Compulsive Gamblers Assistance Fund shall be transferred to the Nebraska Environmental Trust Fund to be used as provided in the Nebraska Environmental Trust Act;

(iii) Forty-four and one-half percent of the money remaining after the payment of prizes and operating expenses and the initial transfer to the Compulsive Gamblers Assistance Fund shall be used for education as the Legislature may direct;

(iv) Ten percent of the money remaining after the payment of prizes and operating expenses and the initial transfer to the Compulsive Gamblers Assistance Fund shall be transferred to the Nebraska State Fair Board if the most populous city within the county in which the fair is located provides matching funds equivalent to ten percent of the funds available for transfer. Such matching funds may be obtained from the city and any other private or public entity, except that no portion of such matching funds shall be provided by the state. If the Nebraska State Fair ceases operations, ten percent of the money remaining after the payment of prizes and operating expenses and the initial transfer to the Compulsive Gamblers Assistance Fund shall be transferred to the General Fund; and

(v) One percent of the money remaining after the payment of prizes and operating expenses and the initial transfer to the Compulsive Gamblers Assistance Fund shall be transferred to the Compulsive Gamblers Assistance Fund.

(b) No lottery game shall be conducted as part of the lottery unless the type of game has been approved by a majority of the members of the Legislature.

(4) Nothing in this section shall be construed to prohibit (a) the enactment of laws providing for the licensing and regulation of wagering on the results of horseraces, wherever run, either within or outside of the state, by the parimutuel method, when such wagering is conducted by licensees within a licensed racetrack enclosure or (b) the enactment of laws providing for the licensing and regulation of bingo games conducted by nonprofit associations which have been in existence for a period of five years immediately preceding the application for license, except that bingo games cannot be conducted by agents or lessees of such associations on a percentage basis.

(5) This section shall not apply to any law which is enacted contemporaneously with the adoption of this subsection or at any time thereafter and which provides for the licensing, authorization, regulation, or taxation of all forms of games of chance when such games of chance are conducted by authorized gaming operators within a licensed racetrack enclosure. Any authorized gaming operator conducting sports wagering within a licensed racetrack enclosure may allow a sports wager to be placed by means of a mobile or electronic platform that is offered by or in

partnership with such authorized gaming operator as long as the individual placing the sports wager is located inside the State of Nebraska at the time the sports wager is placed.

Sec. 2. The proposed amendment shall be submitted to the electors in the manner prescribed by the Constitution of Nebraska, Article XVI, section 1, with the following ballot language:

A constitutional amendment to permit an authorized gaming operator conducting sports wagering within a licensed racetrack enclosure to allow a sports wager to be placed by an individual located within the State of Nebraska at the time the individual places the sports wager by means of a mobile or electronic platform.

For

Against.

LEGISLATIVE RESOLUTION 4CA. Introduced by Erdman, 47.

THE MEMBERS OF THE ONE HUNDRED EIGHTH LEGISLATURE OF NEBRASKA, FIRST SPECIAL SESSION, RESOLVE THAT:

Section 1. At the general election in November 2024, the following proposed amendment to the Constitution of Nebraska shall be submitted to the electors of the State of Nebraska for approval or rejection:

To add a new section 15 to Article VIII:

VIII-15 Beginning January 1, 2026, the State of Nebraska shall impose a retail consumption tax or an excise tax on all new goods and services, and the Legislature may authorize political subdivisions to do the same. There shall be no exemption from such taxes except for grocery items purchased for off-premises consumption.

Sec. 2. The proposed amendment shall be submitted to the electors in the manner prescribed by the Constitution of Nebraska, Article XVI, section 1, with the following ballot language:

A constitutional amendment to provide that the State of Nebraska shall impose a retail consumption tax or an excise tax on all new goods and services, that the Legislature may authorize political subdivisions to do the same, and that there shall be no exemption from such taxes except for grocery items purchased for off-premises consumption.

For

Against.

LEGISLATIVE RESOLUTION 5CA. Introduced by Erdman, 47.

THE MEMBERS OF THE ONE HUNDRED EIGHTH LEGISLATURE OF NEBRASKA, FIRST SPECIAL SESSION, RESOLVE THAT:

Section 1. At the general election in November 2024, the following proposed amendment to the Constitution of Nebraska shall be submitted to the electors of the State of Nebraska for approval or rejection:

To add a new section 14 to Article VIII:

VIII-14 Notwithstanding any other provision of this Constitution, beginning January 1, 2026, no governmental entity in the State of Nebraska may impose taxes other than retail consumption taxes or excise taxes.

Sec. 2. The proposed amendment shall be submitted to the electors in the manner prescribed by the Constitution of Nebraska, Article XVI, section 1, with the following ballot language:

A constitutional amendment to provide that, beginning January 1, 2026, no governmental entity in the State of Nebraska may impose taxes other than retail consumption taxes or excise taxes.

For

Against.

MOTION(S) - Print in Journal

Senator Conrad filed the following motion to LB1:

MO1

Indefinitely postpone pursuant to Rule 6, Sec. 3(f).

Senator Conrad filed the following motion to LB1:

MO2

Bracket until January 7, 2025.

Senator Linehan filed the following motion to LB1:

MO3

Indefinitely postpone pursuant to Rule 6, Sec. 3(f).

Senator Linehan filed the following motion to LB1:

MO4

Bracket until August 16, 2024.

Senator Linehan filed the following motion to LB1:

MO5

Indefinitely postpone pursuant to Rule 6, Sec. 3(f).

Senator Linehan filed the following motion to LB1:

MO6

Bracket until August 16, 2024.

Senator Conrad filed the following motion to LB1:

MO8

Bracket until January 7, 2025.

Senator Conrad filed the following motion to LB1:

MO9

Indefinitely postpone.

Senator Conrad filed the following motion to LB2:

MO10

Indefinitely postpone pursuant to Rule 6, Sec. 3(f).

Senator Conrad filed the following motion to LB2:

[MO11](#)

Bracket until January 7, 2025.

Senator Conrad filed the following motion to LB2:

[MO12](#)

Bracket until January 7, 2025.

Senator Conrad filed the following motion to LB2:

[MO13](#)

Indefinitely postpone.

Senator Conrad filed the following motion to LB3:

[MO14](#)

Indefinitely postpone pursuant to Rule 6, Sec. 3(f).

Senator Conrad filed the following motion to LB3:

[MO16](#)

Bracket until January 7, 2025.

Senator Conrad filed the following motion to LB3:

[MO17](#)

Indefinitely postpone.

AMENDMENT(S) - Print in Journal

Senator Clements filed the following amendment to LB1:

[FA2](#)

Strike Section 1.

Senator Clements filed the following amendment to LB1:

[FA3](#)

Strike Section 2.

Senator Linehan filed the following amendment to LB1:

[FA4](#)

Strike the enacting clause.

Senator Clements filed the following amendment to LB1:

[FA5](#)

Strike Section 1.

Senator Clements filed the following amendment to LB1:

[FA6](#)

Strike Section 2.

Senator Clements filed the following amendment to LB2:

[FA7](#)

Strike Section 1.

Senator Clements filed the following amendment to LB2:

[FA8](#)

Strike Section 2.

Senator Clements filed the following amendment to LB2:

[FA9](#)

Strike Section 1.

Senator Clements filed the following amendment to LB2:

[FA10](#)

Strike Section 2.

Senator Clements filed the following amendment to LB3:

[FA11](#)

Strike Section 1.

Senator Clements filed the following amendment to LB3:

[FA12](#)

Strike Section 2.

Senator Clements filed the following amendment to LB3:

[FA13](#)

Strike Section 1.

Senator Clements filed the following amendment to LB3:

[FA14](#)

Strike Section 2.

ADJOURNMENT

At 11:04 a.m., on a motion by Senator Lowe, the Legislature adjourned until 10:00 a.m., Friday, July 26, 2024.

Brandon Metzler
Clerk of the Legislature