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TO: NARD Board, NRD Managers and Conservation Partners
FROM: Dean E. Edson, NARD Executive Director
RE: February 13 NARD Update

Committee Action

LB 759 - Change provisions relating to water wells, the Department of Water, Energy, and Environment, the Perkins County Canal Project Act, and the Nebraska Litter Reduction and Recycling Fund. Brandt. Natural Resources Committee Priority.

The Natural Resources Committee advanced LB 759 to General File on Feb. 11, 2026, on a 7-1 vote after adopting a committee amendment (AM 1939). The measure was declared as the committee's 2026 priority measure. AM 1939 incorporates provisions of three other bills, including LB 760, LB 761, and LB 1076.

- ***LB 759 - Change provisions relating to water wells, the Department of Water, Energy, and Environment, the Perkins County Canal Project Act, and the Nebraska Litter Reduction and Recycling Fund.***

  First, the bill corrects several department title references from legacy DNR and DEE to the Department of Water, Energy, and Environment.

  The bill strikes the requirement that the council annually determine percentage amounts for allocation and distribution of funds from the Nebraska Litter Reduction and Recycling fund.

  The bill adds the Chief Water Officer, or his or her designated representative, as a new seat to the Water Well Standards and Contractors' Licensing Board.

  Additionally, the bill clarifies Department authorities under the Perkins County Project Act. These include the authority to enter upon any property to make surveys, examinations, investigations, studies, geological soil borings, and tests and to acquire other necessary and relevant data when in contemplation of:

  (i) establishing the location of the Perkins County Canal Project,
  (ii) acquiring land, property, permits, and construction materials for the Perkins County Canal Project, or
  (iii) performing other operations or activities incident to the Perkins County Canal Project and pursuant to the Perkins County Canal Project Act.

Entry upon any property shall not be considered to be a legal trespass and no damages shall be recoverable on that account alone. In the case of any actual or demonstrable damage to the property, the department shall pay the owner of the property the amount of the damages.

- ***LB 760 - Change and eliminate provisions of the Environmental Safety Act. Brandt.***

  The bill shifts rulemaking authority, inspections, permit requests, violations, enforcement measures, and penalties for swimming pools, mobile home parks, and recreation camps under the Environmental Safety Act from DWEE to the local government entity with jurisdiction.

  Local government is defined as a county, city, or village or a local public health department. In setting health and safety standards governing these areas, the local government must meet or exceed the minimum sanitary and safety requirements adopted and made available to it by DWEE. Local governments are authorized to set, collect, and enforce fees to cover their costs.

- ***LB 761 - Create a fund and change provisions relating to water well fees, use of funds, and powers and duties of the Department of Water, Energy, and Environment. Brandt.***

  The bill as amended with the committee amendment proposes increasing the registration fee for all water wells from $40 to $200. It specifies that collected fees shall be used to cover both direct and indirect costs associated with administering the well registration program.

  The bill as amended also proposes changes to National Pollutant Discharge Elimination System (NPDES) permit fees. For large, concentrated animal feeding operations (CAFOs), the bill would require the Department to ensure that permit fees recover at least 30 percent of program costs from the previous fiscal year, an increase from the current 20 percent requirement. The original bill, prior to the committee amendment, required 40 percent of program costs to be recovered.

  In addition, the bill creates the Water Quality and Quantity Cash Fund. The fund would be used to pay reasonable direct and indirect costs to develop and administer programs regulating discharges under Section 402 of the federal Clean Water Act.

  Beginning July 1, 2027, each application for an NPDES permit or a pretreatment permit must be accompanied by an application fee set by the Department. The fee may not exceed the amount necessary to reimburse the Department for the cost of administering the application. Applications for animal feeding operations or construction and operating permits for livestock waste control facilities shall be exempt from this application fee.

  The bill also proposes that beginning July 1, 2027, the Department shall charge an annual fee to each holder of an NPDES or pretreatment permit. The annual fee may not exceed the actual cost of services provided. Permits for animal feeding operations or construction and operating permits for livestock waste control facilities shall be exempt from the annual fee.

- ***LB 1076 - Change penalty provisions relating to the Nebraska Geologic Storage of Carbon Dioxide Act. Brandt.***

  The bill codifies the Oil and Gas Conservation Commission's authority to take administrative action and impose penalty sanctions when violations occur or are threatened.

The Natural Resources Committee held the hearing for LB 759 on Wednesday, January 21, 2026.

Sen. Brandt opened the hearing noting the bill addresses technical cleanups following the agency merger. Additionally, the bill authorizes access for investigating and examining locations for purposes of Perkins County Canal project. Lastly, the bill updates procedures for allocating and distributing funds of Nebraska Litter Reduction and Recycling fund.

During questioning, Sen. Raybould requested the addition of a requirement for proper notification. Sen. Brandt noted there are other examples of where notification can create issues.

Proponents

Jesse Bradley, Director of DWEE, testified in support. Bradley noted this is a cleanup bill following the agency merger, with a majority of changes addressing technical corrections consistent with the intent of the merger. Additionally, the bill grants limited authority for actions necessary for narrow purposes of the Perkins County Canal project design. The authority is modeled directly off authorities utilized by the Department of Transportation. This measure will reduce costs for the state by preventing costly access agreements. The bill provides protections for landowners by authorizing reimbursements of costs for damages. Bradley also discussed the bill reinstates a member to the well licensing board that was inadvertently removed. The bill has no fiscal impact.

During questioning, Sen. Conrad asked why existing provisions for land surveying are not sufficient - Bradley responded that given the linear nature of the project and certain unique geotechnical and soil boring work that is required, they want to make sure the authority is clear. Currently, these efforts are done through access agreements and while many have worked just fine, there can be challenges regarding fees for access.

Sen. Conrad asked about the scope of support or opposition – Bradley said they have had broad support, and only a couple of challenges, and those were likely driven by opportunistic pursuit of fees for access.

Sen. Conrad and Raybould raised questions about the transfer of funds from the project proposed in the Governor's budget – Bradley reiterated that the Department continues to be committed to moving the project forward and progress continues on moving the project forward on schedule. At a subsequent hearing before the committee, Bradley reiterated that the proposed transfer is consistent with prior language of only transferring interest from the fund and is not an additional transfer.

No opponents and no neutral testimony were provided.

Letters for the record were submitted by two proponents and one opponent.

LB 1048 - Change and eliminate reporting requirements for certain government agencies and preparation of the state executive budget and eliminate the Small Business Advisory Council, the Suggestion Award Board, and the state employee suggestion system. Speaker Arch, at the Request of Governor.

The Government Committee reported LB 1048 to General File on Feb. 12, 2026, on an 8-0 committee vote with a committee amendment (AM 1957). AM 1957 eliminates changes relating to the Small Business Compliance Advisory Panel.

The bill merges reports and reduces duplicative reporting requirements by combining several separate state agency reports required to the Governor and the Legislature.

Related to DWEE, the bill incorporates the following reports into DWEE's annual report due December 1 of each year: Water Resources Cash Fund Report; Annual State Energy Report; Livestock Waste Control Program Report; and Title V Air Quality Permit Program Report.

The Government Committee held the hearing for LB 1048 on Friday, Feb. 6, 2026.

Sen. John Arch opened on the bill stating it was introduced on behalf of Governor Pillen to create efficiencies in government. This is a continuation of work to reduce reports that are outdated, irrelevant or duplicative. He noted the legislature should periodically review these reports to reduce wasteful bureaucracy. He noted they are always ready to take edits to the bill if someone believes a report is necessary.

Proponents

Dustin Antolleno, Policy Advisor for Governor Pillen, testified in support. He noted the Governor's goal is to cut government waste and improve efficiency. He said this continues his work of reducing boards/committees that were outdated and continues to cut outdated reports that mostly go unread. At the time these reports were meant to bring transparency, but as time passed these reports became obsolete. He noted the bill impacts roughly 25 reports that are required to be submitted by state code agencies.

Sen. Dunixi Guereca asked about the Broadband Office report.

Antolleno noted the telecommunications companies are not reporting the information to the Broadband Office, so they don't have a report to file.

Sen. John Cavanaugh asked about the Water Resources Cash Fund report.

Antolleno said he would need to ask DWEE specifically, but the report is still required. The bill combines four DWEE reports into one annual report.

There was no opponent or neutral testimony.

Sen. Arch closed on the bill noting that some reports were eliminated and some were rolled together into a single annual report.

Letters submitted for the record included one proponent, no opponents and one neutral.

General File

LB 823 - Change provisions relating to burning permits and the statewide open burning ban. Wordekemper.

The Legislature advanced LB 823 to Select File on Feb. 11, 2026, on a 30-0 vote.

The Natural Resources Committee reported the bill to General File on Feb. 3, 2026, on an 8-0 committee vote.

The bill adds two requirements for the issuance of burn permits for the local fire chief of a local fire department. These include:

1) Whether the land-management burning is to be a prescribed burning or a controlled burning.
2) The approximate number of acres to be burned.

The bill adds the following definitions for burning:

a. Controlled burning means a nonbroadcast burn primarily to clean up or remove debris or vegetation from a debris pile, ditch, or other condition where the spread of fire is limited to a small area;
b. Land-management burning consists of controlled burning and prescribed burning; and
c. Prescribed burning means a form of controlled burning that includes planning for the systematic application of fire to manage vegetation on land utilized for grazing, pasture, forests, or grassland, control weeds, pests, insects, and disease, prevent wildland fires, manage watersheds, benefit wildlife, care for windbreaks, and conduct scientific research.

The Natural Resources Committee held the hearing for LB 823 on Thursday, Jan. 22, 2026.

Senator Wordekemper opened the hearing noting the bill modernizes statute definitions. Changes appear modest, but with new definitions and new permit requirements it will have a profound impact. The interim study (LR 235) demonstrated that prescribed fire is not just a land management tool, but is the best available tool for managing grasslands and preventing wildfires. Current statute provides only one definition that encompasses everything from burning a small pile or ditch, to large land management burn. Control burning would be small burn piles and ditches - prescribed burning is different and entails a systematic approach that requires planning, weather monitoring, and experience. This bill ensures that everyone across the state uses the same terminology, improves data collection, and will provide the state with a better understanding of the scale and use of burning.

The bill does not change the structure of maintaining local control for the burn permitting process. It does not add new fees and doesn't change when and how burns are permitted. Senator Wordekemper noted the bill is a product of extensive collaboration and he thanked several partners including the NRDs.

During questioning, Senator Wordekemper discussed that this measure may allow for future steps to assist with quantifying the scope of prescribed fire use across the state.

Proponents

Bill Hiatt, Central Platte NRD, testified in support noting their Fire Program began in 2004 due to landowner demand for help with burning their land. It assists landowners in planning, preparing, and implementing prescribed burns through different means: education and training, cost-share, advice, or contracting.

Fire is a natural and important process of rejuvenation, especially in grasslands. For too long, fire has been excluded from environments that need it to thrive. Prescribed burning brings that process

back but under conditions that allow for targeted application. It is vital in our state's fight against woody encroachment and for healthy, resilient grasslands.

The changes made by this Bill may seem semantic but will have a big impact. In my 26 years of experience, the differences between controlled versus prescribed burning has consistently been a topic of misconceptions and confusion. Differentiating between the two in statute and on a plan will cut down on the time it takes to explain the process of prescribed fire and allow for clearer communication with fire departments and to the public.

While it is already standard practice for most, having acreage required in statute will also add an important detail that will allow local fire chiefs to get a fuller picture of the burn they are providing a permit for. On the data side, this small change will make for more efficient reporting, collection, and research. Overall, these small changes are a positive step to encouraging more reporting while also not changing any current burning practices and respecting the privacy of individuals.

Hiatt provided the committee with a thorough overview of the process a burn boss follows for developing a prescription for a prescribed fire. He highlighted the work the district does to support local landowners and local burn associations.

Brian Bruckner, Lower Elkhorn NRD, provided written testimony in support of the bill. The Lower Elkhorn Natural Resources Districts works to provide conservation assistance to landowners in northeast Nebraska and has used prescribed burns on some of our District owned and managed properties, to fight woody encroachment and non-native grass species with great success.

The changes proposed by this legislation will help to clarify issues that have, in the past, created misconceptions and confusion regarding the differences between controlled and prescribed burning. These changes will be helpful for local fire personnel who are responsible for reviewing and issuing burn permits. It also preserves the current system of local control as it pertains to the issuance of those permits, leaving that process in the hands of local fire departments.

An additional benefit of the enactment of this legislation would be the requirement to list the number of acres that would be impacted by a proposed burn. While this practice has already been a standard practice for some, making it a requirement will make it clear to a local fire chief on the number of acres of land that would be impacted, which could be a deciding variable on their decision whether to issue a permit. Requiring the number of acres will also be beneficial for future research and practice evaluation activities.

Ryan McIntosh, Nebraska State Firefighters Association, testified in support. He noted they executed a survey of fire chiefs on the processes being followed for the issuance of burn permits. They received over 200 responses, which demonstrated that permits are handled differently and the process for tracking varies across the state. Definitions provided by the bill will enable better data collection in the future. Fire chiefs maintain a log of permits issued, but those details are not collected or compiled. This would be the first step toward allowing that data to be aggregated and collected.

Ed Hubbs, Nebraska Audubon, testified in support. He noted fire is a natural part of grassland ecosystems. Prescribed fire provides environmental and fire protection benefits. Components of prescriptions for prescribed fire are well understood and recognized in state law.

Senator Wordekemper closed reiterating this effort is just trying to get consistent definitions in place.

In addition to Lower Elkhorn NRD, seven proponents submitted letters in support. There was no opposition or neutral testimony.

Select File

LB 794 – Change powers and duties of the Department of Agriculture and eliminate provisions relating to the Healthy Soils Task Force and obsolete fund transfers. DeKay.

The Legislature advanced LB 794 to Final Reading on Feb. 9, 2026, on a voice vote after adopting AM 2019 on a 35-0 vote. AM 2019 incorporated provisions of LB 827, a summary of LB 827 follows the hearing notes for LB 794.

The Legislature advanced LB 794 to Select File on January 27, 2026, on a 43-0 vote. The measure was voted out of committee on January 21, on an 8-0 vote.

The bill proposes to change the general powers granted to the Department of Agriculture from shall to may.

The bill repeals all sections of statute that were created by LB 243 in 2019 authorizing the Healthy Soils Task Force, and proposes that prior to January 1, 2027, the Department of Agriculture shall electronically submit, to the Clerk of the Legislature a copy of the comprehensive action plan, a copy of agendas, meeting minutes and any other documents, findings and recommendations reported by the Task Force as they existed on January 1, 2021.

The bill strikes language authorizing use of the Fertilizers and Soil Conditioners Administrative Fund to defray costs and provide budgetary support of the Healthy Soils Task Force.

The Agriculture Committee held the hearing for LB 794 on Tuesday, January 20, 2026.

Sen. DeKay opened the hearing outlining that the bill is a result of the termination of the Healthy Soils Task Force work. Sen. DeKay reviewed the purpose for the task force and noted their work ultimately concluded in December of 2020. It was highlighted that the bill includes a one-time reporting requirement to electronically submit final reports to the clerk of legislature – documents are already available, but this measure ensures work is still accessible by public at a later date.

There was no testimony at the hearing. Letters were submitted for the record by one proponent and one neutral.

- ***LB 827 - Provide for natural resources districts to create soil and water programs. DeKay.***

  Provisions of the bill were incorporated into LB 794 via AM 2019 on Feb. 9, 2026, after the adoption of a floor amendment (FA 966) that replaces the word preserve with conserve. The Natural Resources Committee previously reported the bill to General File on Feb. 3, 2026, on an 8-0 committee vote.

  The bill clarifies that a Natural Resources District (NRD) may establish or participate in programs to educate residents about or research practices to improve water quality, water quantity management, or soil health practices.

Such programs may include conducting demonstration projects and hosting educational events to inform agricultural producers and the public about practices to protect and preserve natural resources in the state.

A district may enter into agreements with agricultural producers, nonprofit organizations, companies, service organizations, political subdivisions, public or private postsecondary educational institutions, or state or federal agencies to establish or participate in such programs.

The Natural Resources Committee held the hearing for LB 827 on Wednesday, Jan. 28, 2026.

Annette Sudbeck, Lewis & Clark Natural Resources District (LCNRD) General Manager, testified in support on behalf of the Nebraska Association of Resources Districts and LCNRD.

LB 827 provides clear, practical authority for NRDs to continue, and formally recognizes the important work NRDs already do to support soil health, water quality, water quantity, and public education. This bill strengthens the statutory foundation for programming that directly benefits landowners, communities, and Nebraska's long-term natural resources.

NRDs have long partnered with producers to encourage voluntary, research-based practices that protect Nebraska's land and water. Many of these programs depend on collaboration with UNL Extension, state and federal agencies, nonprofit partners, farmers, and private organizations. LB 827 reflects the modern, collaborative model of conservation that districts are using today. It also affirms our ability to host educational events, support demonstration projects, and provide research-driven information to residents.

At LCNRD, we are actively engaged in programs that would fall squarely within the authority clarified by LB 827. Over the next three years, we will be deeply involved in implementing funds focused on water quality and quantity utilizing district funds to match a Water Sustainability Fund and we recently received notice of approval for a Nebraska Environmental Trust grant focused on:

- Improving groundwater quality through nitrate-reduction efforts.
- Expanding soil health practices through producer-led demonstration fields.
- Supporting efficient water use with updated irrigation technology programs.
- Partnering with neighboring NRDs to address shared water-quality challenges.
- Enhancing education and outreach, including workshops, tours, and on-farm demonstrations.

Several projects implemented by LCNRD and NRDs across the state, particularly those addressing groundwater nitrate levels and long-term aquifer resilience, are structured around multi-year planning, testing, and evaluation. These initiatives rely heavily on our ability to educate landowners, host field days, gather research data, and demonstrate practices on working farms.

LB 827 explicitly supports that framework and enables us to continue these programs effectively.

This bill does not expand NRD authority, it clarifies and modernizes it. The expectations placed on NRDs today require strong partnerships, proactive education, and science-based decision making. LB 827 ensures that state law clearly supports these efforts.

Producers consistently ask for practical, localized information that helps them protect natural resources while remaining profitable. LB 827 helps NRDs continue delivering that information through programs, demonstrations, and collaborative research.

On behalf of Nebraska Association of Resources Districts, LCNRD, and the producers we work with, I respectfully urge the committee to advance LB 827. This bill recognizes the good work already happening across Nebraska and strengthens our ability to protect soil and water resources for future generations.

Sudbeck addressed questions from the committee regarding LCNRD's NET grant being put on hold – she highlighted the impact of the proposed grant activities and the impact the loss of the funds would have on the district's efforts to address water quality. Senator Brandt mentioned an upcoming hearing on Feb. 19, for his CA (LR 298 CA) addressing NET funds.

John Hansen, Nebraska Farmers Union, testified in support suggesting this probably isn't necessary, but they support it if it helps NRDs that may be reluctant to get into the mode of educating. Hansen suggested the way of moving conservation forward is education and then incentives.

Senator DeKay closed by discussing that we can and need to do more to address nitrates. The NRDs are well positioned, and this bill recognizes that. The measure provides clarity to local boards that NRDs have that authority.

Letters were submitted for the record by one proponent.

Governor Action

LB 384 – Require a majority of the elected members of the governing bodies of participating political subdivisions to attend joint public hearings under the Property Tax Request Act. Storer.

Gov. Pillen gave final approval to LB 384 on February 9, 2026. The bill will become law 90 days after the conclusion of the legislative session. The Legislature gave final approval to LB 384 on Feb. 4, 2026, on a 49-0 vote.

Previously, the legislature advanced LB 384 to Final Reading on Jan. 27, 2026. Senators advanced the measure to Select File Jan. 20, 2026, on a 46-0 vote, after adopting AM 703 on a 44-0 vote, and FA 783 on a 39-1 vote.

AM 703 replaces the words "a majority of the elected members" with "one voting member" to require that at least one voting member of the governing body shall attend such joint public hearing. Additionally, FA 783 adds that the County Assessor of the county hosting the hearing shall attend the hearing.

The Revenue Committee advanced LB 384 to General File on March 20, 2025, with Committee Amendment AM 703.

This proposal deals with cities, counties and school districts when they seek to increase its property tax request by more than the allowable growth percentage. This does not apply to NRDs.

The law requires that each such political subdivision shall designate one representative to attend the joint public hearing on behalf of the political subdivision. If a political subdivision includes area in more than one county, the political subdivision shall be deemed to be within the county in which the political subdivision's principal headquarters are located.

The original proposal would require at least a majority of the elected members of the governing body to attend the joint public hearing, which is eliminated with AM 703.

The Revenue Committee held the hearing for LB 384 on Feb. 13, 2025.

Senator Storer introduced LB 384, a bill requiring a majority of the board to attend joint public hearings.

In recent years, pink postcards have provided clear information on property tax increases. LB 384 strengthens the truth-in-taxation law by ensuring that a majority of the board members – those responsible for voting – are present at the joint public hearing. This measure enhances transparency in local government.

By mandating attendance, the bill holds elected officials accountable and modernizes the process, ensuring decision-makers are directly engaged in these critical discussions.

The intent is to have elected officials present to hear directly from their constituents. Currently, they are not required to attend, allowing substitutes—such as a county clerk—to represent them instead. This bill ensures that those making the decisions are the ones listening to public concerns.

Proponents

Doug Kagan testified in support on behalf of Nebraska Taxpayers for Freedom. The intent of the Truth and Taxation law was to require elected officials to be present at public hearings. However, very few elected officials attend these hearings to face the public. Instead, they send representatives who are not required to answer questions. By requiring a majority of governing members to attend, each official can provide their reasoning for tax increases while being directly accountable to the public.

Alan Seybert of Omaha testified in support on behalf of Nebraska Taxpayers for Freedom. He noted if a political subdivision wants to exceed its taxing authority, a majority of elected officials should be required to attend the hearing. All elected officials should be present.

Nicole Fox testified in support on behalf of the Platte Institute. As a supporter of LB 644, which passed in 2021, I worked closely with Senator Hansen to create a direct postcard notification for the public hearing process. We identified the four highest subdivisions responsible for the largest tax increases. The purpose of joint hearings is to prevent Nebraskans from having to take time off work to attend multiple hearings ensuring only one consolidated hearing is held. We believe this proposal is reasonable and continues to strengthen the ability of Nebraskans to engage directly with local officials responsible for tax decisions.

Carter Thiele testified in support on behalf of Lincoln Independent Business Association. He noted LB 644 was created with the understanding that local property tax increases significantly impact Nebraskans. The law was designed to provide transparency, justification for increases, and an opportunity for community feedback. However, the law's intent—to ensure resident feedback matters—is undermined when voting board members do not attend hearings. This proposal aligns with the Truth and Taxation law by requiring decision-makers to be present and engaged. It ensures governing members are willing to listen to their constituents. It allows residents who take the time to attend budget hearings to interact directly with elected officials making the decisions.

Ryan McIntosh testified in support on behalf of the National Federation of Independent Business. He noted when the Truth and Taxation law first passed in 2021, it required a joint public hearing for

property tax increases that exceed allowable limits. However, some political subdivisions are failing to meet their obligations under this law, reducing its effectiveness. This proposal strengthens the requirement, ensuring compliance and accountability.

Opponents

Douglas Kindig, Mayor of La Vista, testified in opposition on behalf of United Cities, emphasizing that they speak with one voice. He argued that requiring a majority of the city council to attend a joint public hearing is both unnecessary and redundant, as it mandates the presence of officials who cannot take action at the meeting. The current law, which requires only one representative from a political subdivision to attend, is sufficient. Kindig reiterated that the budget process already includes three public hearings, ensuring transparency.

While the city actively publishes its budget agenda across multiple outlets, it cannot force residents to read or engage with it. Transparency is already being upheld at the local level, making the additional requirement for the full city council's attendance redundant. His opposition was not based on concerns about transparency but rather on the fact that transparency is already being achieved through existing processes.

Senator Jacobson countered by highlighting that many residents avoid public hearings out of fear of being singled out. He suggested that joint hearings provide an opportunity for like-minded individuals to attend together, making participation more comfortable. Additionally, he argued that attending the hearing firsthand prevents misinterpretation or errors in relayed information, ensuring that people receive accurate details directly from officials.

Dave Welsch, a school board member for 33 years, testified in opposition. He took offense at the term "Truth in Taxation," arguing that it falsely implies school boards are not transparent. He asserted that school boards are always truthful with the public and are required to maintain a quorum at budget hearings. Welsch encouraged residents to engage with school board members and governing bodies throughout the year rather than relying on a single hearing. He also criticized the pink postcard notification system, stating that it arrives too late in the process for meaningful input. He advocated for an earlier notification timeline to allow for more effective public engagement.

Kristy Abraham testified in opposition on behalf of the League of Nebraska Municipalities. She outlined three main concerns. First, she emphasized that residents should attend budget hearings, where their input can still influence decisions. Budget hearings are scheduled at a time when citizen comments can be considered, unlike the pink postcard hearings, which occur too late for adjustments. Second, she pointed out the logistical challenges of requiring full attendance at joint hearings. For example, in Madison County, 72 representatives from five cities, five school districts, and one community college would need to be present. Third, she questioned whether there would be consequences if a majority of a city council failed to attend a joint hearing, asking whether this would impact the city's budget approval process.

Beth Bazin Ferrell testified in opposition on behalf of Nebraska Association of County Officials. She reinforced previous concerns. She argued that it would be more effective for residents to attend budget hearings rather than joint hearings. She noted that most attendees of the pink postcard hearings come to dispute their property tax valuations rather than to discuss budgets or levies. She emphasized that public input should be incorporated earlier in the budget process and expressed support for LB 683, which aims to address these issues.

Colby Coash testified in opposition on behalf of the Nebraska Association of School Boards. He focused on process-related concerns. He stated that school board members participate in these

hearings because they are required to, but they receive public feedback too late in the process to make meaningful adjustments. The current timeline does not allow for concerns to be addressed effectively. He also noted that budget hearings used to be included as agenda items in regular school board meetings but now require separate notices, adding to the administrative burden. His testimony echoed many of the concerns raised by previous speakers.

Courtney Wittstruck testified in opposition on behalf of the Nebraska Community College Association. She reiterated many of the previously stated concerns. She explained that four political subdivisions were selected for joint hearings because they received the highest property tax levies, but community colleges have since dropped from fourth to seventh on that list. She highlighted LB 495, a bill that would remove community colleges from this requirement and stated that further details would be provided when the bill is heard.

Wittstruck emphasized that political subdivisions have been collaborating with senators who support "Truth in Taxation" and suggested that budget hearing dates should be added to the notification process. She argued that residents should be directed to budget hearings instead of joint hearings so they can provide input earlier, allowing boards to adjust. Additionally, she pointed out that many citizens cannot attend budget hearings because they are typically held during the day, advocating for evening hearings to increase accessibility.

In closing, Senator Storer recognized today's discussion brought forward a range of thoughtful questions. However, one clear takeaway is that there are steps we can take to make the pink postcards more effective.

Much of the opposition came from those directly being asked to attend these meetings, and the broader concerns raised were less about the requirement itself and more about whether the pink postcard notification process is truly effective.

As long as the Truth and Transparency Act remains in place, we must remain mindful of our responsibility to taxpayers. If the officials voting on the budget are unable to answer questions about the budgeting process or justify their request for an increase, they are not fully prepared to cast that vote.

Requiring elected officials to attend one additional meeting should not be considered an undue burden—it is a reasonable expectation in the interest of accountability and transparency.

The Following Measures Had Hearings This Week

LB 1049 - Require the Legislative Fiscal Analyst to prepare economic impact reports for regulatory actions. Ibach.

The bill would require the Legislative Fiscal Analyst to prepare and submit an economic impact report to the appropriate standing committee of the Legislature, for any legislative bill that would require, as the result of being signed into law, regulatory action by an agency

The economic impact report shall include a cost benefit analysis including:

(a) The estimated primary or direct benefits;

(b) The estimated cost savings or financial benefits to society;

(c) The estimated number of businesses or other entities to which the regulatory action will apply;

(d) The identity of any localities and types of businesses or other entities that will be particularly affected by the regulatory action;

(e) The estimated compliance costs for regulated entities, including costs for affected businesses, localities, or entities;

(f) The estimated impact on the use and value of private property, including additional costs related to the development of real estate for commercial or residential purposes;

(g) The estimated effect on state expenditures, including estimated administrative expenses;

(h) The estimated secondary or indirect costs; and

(i) Key assumptions and sources of uncertainty.

The bill also would require state agencies to cooperate with the Legislative Fiscal Analyst by providing any information relevant to the economic impact report.

The Executive Board held the hearing for LB 1049 on Thursday, Feb. 12, 2026.

Sen. Ibach's legislative aid opened the hearing discussing the measure follows the intent of LB 366 from last year. That measure stalled because it created a new agency and carried a substantial fiscal note. Despite that effort stalling, it is still worthwhile understanding the cost and impact of new legislation. Instead of waiting, LB 1049 would allow the fiscal office to use the existing fiscal note process to provide estimates of economic impact. The process would be the best guess, but it could likely be completed by those already completing fiscal notes in minutes. The advantage is it would inform legislators about a bill's potential economic impact before it is even considered in committee.

Proponents

Laura Ebke with the Platte Institute, outlined the institute's efforts to identify ways to reduce barriers to economic growth and opportunity. Too often laws are passed without an understanding of the consequences and costs for non-governmental sector. While these economic impacts would be the best guess, it would still be a starting point that is important. Ebke discussed that AI-generated analysis can provide economic cost estimates using free technology. They completed a study and approximately one-third of the sessions introduced bills would require the added regulatory costs analysis.

Emily Amin with Pacific Legal Foundation suggested economic impacts of regulations from new bills are typically not considered by senators.

Jacob Myers, an intern with the Platte Institute, suggested that AI tools can be used to analyze the economic impact of bills. AI tools can identify who the bill might impact and then quantify the impact. Myers provided examples of three bills from this year and the AI analysis that were generated. Senators highlighted several discrepancies in the AI-provided analysis.

Reeve Bull provided testimony in support, offering a summary of his experiences as an analysis for the state of Virginia. In Virginia an office of four people reviewed and assisted agencies with completing economic analysis for bills.

Opponents

There was no opponent testimony.

Neutral

Keisha Patent, with the Legislative Fiscal Office, testified in a neutral capacity noting their office is happy to complete these sorts of analysis. However, they have concerns about the number of bills this would apply to, and the short deadline they would face to complete the analysis. They believe it would take significantly more time and more in-depth process than what has been laid out in the bill.

Written testimony was provided by seven proponents. The Board reported no action on the measure.

LB 1179 - Change provisions relating to the Agriculture and Natural Resources Committee of the Legislature, the Transportation Committee of the Legislature, and the Telecommunications and Technology Committee of the Legislature. DeBoer.

The bill provides an opportunity to discuss creation of a new Committee of the Legislature – the Telecommunications and Technology Committee. This would also include merging the Ag and Natural Resources Committees of the Legislature. There was an interim study on this topic last fall. Included in the bill are several reference changes for reports submitted to the Ag, Natural Resources and Transportation Committee.

The Executive Board held the hearing for LB 1179 on Thursday, Feb. 12, 2026.

Sen. DeBoer discussed that the Legislative Committee changes proposed are based on efforts of LR 174. Ultimately the rules committee will be considering combining Ag and Natural Resources to become one three-day-a-week committee. The current Transportation and Telecommunications Committee would be separated, with Transportation becoming a two-day-a-week committee and a new Technology Committee would be established as a one-day-a-week committee. The Technology Committee would only handle telecommunications delivered technology.

Sen. DeBoer discussed that there are three pieces to making the committee structure change: first there would be the rule change, if that were to occur, then this bill would be needed to make the appropriate statutory updates. Lastly, this summer the rules committee would work on an LR to address referencing.

Sen. DeBoer asked that the bill be held in committee pending the effort of the Rules Committee.

There was no additional testimony. Letters for the record were submitted by one proponent and one opponent.

The Board reported no action on the measure.

LR 292CA - Constitutional amendment to provide a new method of valuing real property for property tax purposes, provide a limit on property tax increases, provide certain exceptions, provide requirements for declared emergencies, provide for emergency bond levies, and eliminate conflicting constitutional provisions. Andersen. Andersen Priority.

The constitutional amendment proposes to establish two valuations for each parcel of real property. First, a fair market value would be assessed uniformly and proportionately upon all real property. Second, a taxable market value would be established and used for purposes of valuing real property for property tax purposes. Taxable market value would be defined as the assessed value of the real property for 2026.

For nonagricultural land, the taxable market value shall be one hundred percent of the property's fair market value.

For agricultural land, the taxable market value shall be adjusted to seventy-five percent of the property's fair market value. Except that for property taxes levied by a school district to pay the principal and interest on bonds that are approved by a vote of the people on or after January 1, 2022, the taxable market value shall be adjusted to fifty percent of the property's fair market value.

The measure proposes that property taxes levied on any parcel of real property shall not increase, from one year to the next, by more than the allowable growth percentage. Allowable growth percentage means the percentage change in the Consumer Price Index.

Exceptions would include adjustments as defined for property when purchased, when newly constructed, when combining parcels, or when a change of ownership has occurred after the 2026 assessment.

Additionally, the amendment would establish a constitutional basis for emergency bond authorizations that can be levied outside the normal property tax limitation framework when necessary. An emergency shall only be declared by an appropriate government official, as determined by the Legislature. During an officially declared emergency if there is a financial need for any local taxing entity which cannot be funded by previously appropriated funds, an election may be conducted to authorize a special bond levy, as determined by the Legislature.

Such authorization shall at a minimum require at least half of the registered voters of such local taxing entity to vote in the election and at least two-thirds of votes cast in the election in favor of the authorization.

The Revenue Committee held the hearing for LR 292CA on Thursday, Feb. 12, 2026.

Sen. Andersen, as amended by AM 2052, introduced LR 292CA to change the system of valuation and property tax increases. He explained that his constituents have asked him to work on property tax reform, noting that it is unfair to punish someone or force them to sell their home because property taxes have risen to unaffordable levels. He stated that it is also unfair that families, children, and the elderly are being taxed out of their homes.

The proposal is intended to stop taxing people out of their homes and create property tax stability for all residents of Nebraska. Sen. Andersen discussed valuations, fair market value, and taxable market value, and outlined how valuations are established, as well as what does and does not impact

taxable market value. He explained that there are two categories of land under the proposal: agricultural land and all other real property.

Proponents

Jack Baum, Americans for Tax Reform, testified that unsustainable property tax growth has been an ongoing problem. According to research, Nebraska ranks fourth nationwide in property taxes, and he said the state cannot afford to remain near the top. He noted that families and farmers are penalized simply to maintain and live in their homes. He emphasized that predictability in tax policy is essential for long-term planning, and that property taxes are one of the largest and most unpredictable costs. While meaningful reform will require multiple policy changes, he described this proposal as a step in the right direction and noted that many states have adopted limits that cap annual increases.

Doug Kagan, Nebraska Taxpayers for Freedom, stated that current tax credits are only band-aids, and existing limits on taxing authority are ineffective. He said the proposal would help homeowners understand future tax liabilities and allow property owners to better plan personal finances and household budgets, since taxes would not increase unpredictably each year. He added that the plan could help attract residents and businesses to Nebraska communities and would allow taxpayers to vote on the measure.

Alan Seybert testified that property owners in Nebraska have experienced increases driven by rising valuations. He said the bill offers solutions by defining fair market value and assessed value, and by tying tax growth to the CPI index. He added that the county assessor process could become more efficient, appeals could decrease significantly, and school tax credits could potentially be eliminated.

Opponents

Dean Edson, submitted testimony in opposition on behalf of NARD.

We want to state up front that we are not opposed to property tax reform. The Natural Resources Districts (NRDs) are very concerned about the heavy reliance on property taxes to fund schools and other political subdivisions.

We are opposed to putting something in the constitution that is a major change to our tax system that may end up with unintended consequences. Rather, we are willing to work with interested parties to work out statutory changes to achieve meaningful property tax relief.

We pledge to work with the Legislature and Governor Pillen on reasonable property tax reform measures. Recent actions have started down a path that addresses equitable school finance and property tax relief. We support reforms that reduce property tax reliance and provide adequate funding for both rural and urban areas.

We oppose restrictions on local budgets that harm the ability of local governments to:

1) Implement programs and projects to meet federal and state mandated programs;

2) Make local annual adjustments to meet the needs of the local citizens;

3) Adequately fund both rural and urban needs; and

4) Provide local funding for efficient natural resources programs that protect water quality, water quantity, soil, property and the economy.

Because of our NRD system, Nebraska has managed the state's natural resources in a manner that protects lives, property, and the future through conservation of our natural resources. This success is due to the local control granted to locally elected NRD directors, and their ability to manage budgets and resources in a manner that best meets the needs of the local citizens.

NRDs construct and manage a variety of projects. For example, NRDs in the state-mandated, fully and over-appropriated areas must develop and pay for offset programs that provide water needed to meet that requirement. The programs must ensure state compliance with compacts, state agreements, while also protecting existing water users.

Other programs include flood control projects necessary to protect lives and property in Nebraska's most flood-prone rural and urban watersheds. Those projects take years to plan and construct. Once completed, the tax request goes down. The nature of natural resources management programs results in year-to-year fluctuations in budgetary needs.

Allowing locally elected NRD boards to make annual budget adjustments ensures they can adequately fund critical projects, when necessary, while maintaining the flexibility and incentive to reduce budgets when conditions allow. This year, despite ongoing inflation and increasing costs, 10 of the 23 NRD boards voted to reduce or request a 0% increase in their tax asking. One district decreased their tax request by 16% following completion of projects.

The property taxes from the NRDs are used to leverage other federal and state funding. For example, in the current FY 25-26, NRDs levied $98.2 million in property taxes, which helped secure an additional $264.5 million in other funding, bringing the total investment for natural resources management to $362.7 million.

Nebraska's locally governed NRD system is widely envied as a national model. Other states, including California, are exploring management frameworks like Nebraska's NRDs after seeing their groundwater resources depleted – but they're 50 years too late.

I would urge the committee to keep working together on statutory programs to bring property tax relief. Putting something in the constitution does not necessarily bring the promise of relief for all. It also makes it very difficult to fix when problems arise.

We urge the committee not to advance LR 292 CA.

John Cannon, Executive Director for NACO, appreciated the effort Sen. Andersen put into the bill. He noted it could mean less work related to the homestead exemption and could eliminate the county appeal process. However, he said that on the tax side, the proposal does not change much. Valuation is a function of the system, not the driver of the tax bill. If something like this had been in place 10 years ago, levy rates would likely be lower overall, but the effect on the total tax load would be a mixed bag. At the individual level, he said everyone should pay their fair share and taxes should be levied uniformly, which this constitutional amendment would not allow. He gave an example of an average market value of a house worth $1.6 million resulting in $16,000 in taxes at a one-percent rate, while a similar home which was purchased many years ago could pay significantly less. He emphasized that valuations are only one part of the equation and levy caps are another.

Meg Harris, City of La Vista and United Cities of Sarpy County, said they recognize the need to reduce property taxes, but cannot support the proposal without addressing existing levy caps. She explained that La Vista has a limited property tax base and must support infrastructure that strains the budget. The concern is the parcel tax limits combined with existing caps, leaving no room to adjust. She said eventually every political subdivision would reach its cap. Over the next 10 years,

the city could lose $40 million in taxes, forcing reductions or elimination of community services, with impacts compounding annually. She urged addressing levy cap issues before advancing the amendment.

Courtney Wittstruck, Nebraska Community College Association, said there was major reform in 2023 that replaced local property taxes with increased state support. She explained that both levy caps and valuation reductions would undo the funding model crafted in 2023. If the state were ever unable to meet its funding commitment, community colleges could reinstate their levy limits to recover the shortfall. She noted that the two-cent levy is the only tool available for capital needs or bond repayment, and the current funding model reflects a compromise intended to provide property tax relief.

Kyle Fairbairn, Greater Nebraska Schools Association, recommended working with the TEEOSA funding committee to address the issue. He explained the TEEOSA formula and provided examples of the potential impacts.

Kim Zwiener, Nebraska Realtors Association, testified that the proposal would reduce mobility and inventory in Nebraska's real estate market. She said similar proposals in other states have produced unintended consequences, including situations where downsizing results in the same or higher tax burden. As a result, many homeowners choose not to move, reducing housing availability, tightening the market, and making it harder for first-time buyers. She cautioned against changes that could slow down the housing market.

Connie Knoche, Open Sky Policy Institute, testified in opposition for two main reasons: the negative effects on local government entities that rely on tax levies, and violations of sound tax policy practices. She said a bifurcated valuation system that freezes property at 2026 values would be problematic, and that using CPI-U is not a good proxy for local spending. She also stated that assessment caps violate basic tax policy principles.

Colby Coash, Nebraska Association of School Boards, said that because this is a constitutional amendment, there is no direct connection to the state funding formula, so the consequences are uncertain. He referenced California's Proposition 13, noting that before its passage, property taxes accounted for about 60 percent of school budgets. After passage, local school revenue declined roughly 50 percent, requiring the state to step in and distribute funds. He said California once had one of the best school funding systems in the country and now ranks 38th and expressed concern about similar long-term consequences.

Lynn Rex, League of Nebraska Municipalities, expressed concerns related to levy caps, noting that over half of municipalities are already at their caps. She said the constitutional amendment would not allow flexibility. She also raised concerns about housing availability and people choosing not to move. She concluded that the amendment would create inequities among property taxpayers.

Neutral

Bruce Rieker, Nebraska Farm Bureau and representing the Ag Leaders Organizations, outlined both strengths and concerns with the proposal. He said the strengths include a more stable and predictable system, market-based reassessment, fewer major tax spikes, and standards for emergency levies. However, he expressed concerns that it would be difficult to correct problems once placed in the Constitution and raised questions about whether it could violate the single-subject rule.

Nicole Fox, Tax Foundation, testified that property tax valuation systems vary widely among states, including rate limits and assessment limits. She noted that Nebraska is currently ranked 46th in

property tax competitiveness. She said assessment limits violate tax neutrality and can shift the tax burden, making homeownership more difficult for first-time buyers who have fewer resources. She also explained that assessment limits can result in newer homes being taxed more heavily, worsening housing affordability. In addition, she noted the proposal would not prevent local taxing jurisdictions from increasing levy rates.

In closing, Sen. Andersen noted that six of the testifiers represented entities that receive tax dollars. He found it telling that there was very little discussion about the individuals who can no longer afford to stay in their homes or buy a house. Many of the concerns seemed focused on maintaining the status quo and preserving existing taxing authority.

Sen. Andersen emphasized that when budgets are discussed, political subdivisions rarely talk about reducing their own spending. Individuals and businesses, however, live within budgets every day. When they can't afford something, they have to make difficult choices and cut back. He expressed concern that this same discipline is often missing in government budgeting.

He also addressed comparisons to California's Proposition 13, noting that the impacts of Proposition 13 are not what is being proposed in this bill and that those comparisons are not accurate.

Sen. Andersen stressed the importance of focusing on what government can realistically afford and adjusting spending to match available resources, rather than continually increasing the burden on taxpayers.

He closed by asking whether it is the Legislature's responsibility to find solutions to this problem. Sen. Andersen thanked everyone who took the time to testify and share their perspectives. He noted that this proposal is the beginning of the conversation about how to provide stability for taxpayers, not the final answer, and that he is committed to working through any necessary changes to find a workable solution.

Written testimony was submitted by 17 proponents, 10 opponents, and one neutral.

The Committee reported no action on the measure.

Committee Hearings Scheduled Next Week

Upcoming Committee Hearings - Committee hearings began Jan. 20, and are scheduled to conclude by Feb. 27. Full-day floor debate will start on March 3, and will carry through until the Legislature adjourns sine die scheduled for April 17.

Hearings and Procedure: The following are procedures for providing hearing testimony:

In Person Public Hearing – individuals attending a public hearing in person will have an opportunity to present verbal testimony to the committee and be subject to questioning by the committee members. In-person testimony is generally limited to at least 3 minutes although the chair of each committee has discretion to modify that time limit. People verbally testifying will be listed as a testifier on the committee statement as has been the practice, and have their position included within the official committee hearing record.

Written Testimony Public Hearing – individuals can submit testimony for the public hearing record as an exhibit once a bill has been scheduled for public hearing and up until 8:00 a.m. CST on the day of the public hearing. Comments must be verified through a confirmation returned from the email address provided by the submitter. Verification must be completed prior to the 8:00 a.m. deadline.

A copy of the rules governing public hearings, testimony and position comments can be found at**:** Nebraska Legislature - Public Input Options

Tuesday, February 17th

Appropriations, Room 1524 - 1:30 PM

The Appropriations committee scheduled the hearing for the state budget bills (LB 1071 & LB 1072) on Feb. 2. While this was the advertised date for the hearings, hearings on the bills will continue for the next few weeks as each code agency receives a specific hearing date – this is the appropriate time for testimony on the appropriations for a respective agency.

- Agency 84 – Dept. of Water, Energy, and Environment is scheduled for a hearing before the committee on **Tuesday, Feb. 17. Room 1524 - 1:30 PM**

Banking, Commerce and Insurance, Room 1507 – 1:30 PM

LB 525 - Adopt the Agricultural Data Privacy Act. Jacobson At the request of the Governor.

The committee will be accepting testimony to a re-write of the bill after negotiations with the parties involved. The testimony will primarily focus on AM 1710, but it will also cover some additional language that has been agreed upon since AM 1710 was filed.

In simple terms, the amendment prohibits the sale of ag data that is collected. It outlines that the agricultural producer is the owner of agricultural data that originates from the farm, land, device, or equipment of such agricultural producer.

It also outlines that a controller or processor shall not engage in the sale of agricultural data without the express written consent of the agricultural producer. Written consent for the sale of agricultural data shall be obtained through clear and conspicuous disclosure that is separate from the primary terms of service or data use agreement.

There are references in the amendment that the bill does not include information that is made available to the public by a government entity or public source.

Additional new language to be considered is that the data would not be subject to a public records request. The exception would be unless publicly disclosed in an open court, open administrative proceeding, or an open meeting or disclosed by a public entity pursuant to its duties.

Finally, the new proposed language includes the following:

The Agricultural Data Privacy Act shall not be construed to:

(1) Limit or supersede any duty or obligation that is imposed by any federal law or any other law of the State of Nebraska;

(2) Relieve any person from any duty or obligation otherwise imposed by law; or

(3) Impair, supersede, or otherwise affect the terms of any private contract that is in existence prior to the effective date of this act.

The following is the summary of the original bill and the hearing notes from last year.

The bill proposes to adopt the Agricultural Data Privacy Act for the purposes of protecting the privacy of agricultural producers in Nebraska; and protecting the agriculture industry in Nebraska.

In basic terms, the bill requires the individual (person) to sign off on releasing any data to anyone. The person could also rescind the release. There is no exception for NRD data requests for water management purposes.

The bill establishes the following definitions for purposes of the Act:

(1) Acquisitions data means data related to the acquisition of capital, land, equipment, inputs, livestock or any other acquisition of agricultural property;

(2) Agricultural data means acquisitions data, care data, crop production data, cultivation data, field usage data, financial standings data, GPS data, historical yield data, irrigation data, maintenance data, marketing strategy and decisions data, purchase sell information, usage data, and yield data;

(3) Care data means data related to the acquisition or selling of livestock and metrics associated with such a transaction;

(4) Controller means an individual or other person that, alone or jointly with others, determines the purpose and means of processing agricultural data;

(5) Crop production data means data related to the practice of protecting the crop yields from different agents including pests, weeds, plant diseases, and other organisms that may cause damage to agricultural crops;

(6) Cultivation data means data related to the practice of planting, harvesting, cultivating, or other related practices and the data such as dates operation occurred, metrics regarding method of the practice, and other personally identifiable related practices;

(7) Field usage data means data related to commodities planted, land care, irrigation, and land management practices;

(8) Financial standings data means data related to financial standings of agricultural production operations including assets and liabilities, and other related identifiable information;

(9) GPS data means data related to Global Positioning Systems (GPS) in farm machinery, decision making software, and all other related systems utilizing GPS in agricultural practices;

(10) Historical yield data means data connected to individual parcels of land, including yield metrics related to the success of crops cultivated in individual parcels;

(11) Irrigation data means data related to the method, timing, and usage of irrigation resources and equipment;

(12) Maintenance data means data related to maintenance actions of equipment, including services, service intervals, and other related personally identifiable data;

(13) Marketing strategy and decisions data means data related to transactions of commodities, livestock, and land, including marketing plans, marketing actions, and related metrics;

(14) Process or processing means an operation or set of operations performed, whether by manual or automated means, on agricultural data or on sets of agricultural data, such as the collection, use, storage, disclosure, analysis, deletion, or modification of agricultural data;

(15) Processor means a person that processes agricultural data on behalf of a controller;

(16) Purchase sell information means data related to the acquisition or selling of livestock and metrics associated with the transaction;

(17) Usage data means data concerning the operation of machinery related to common agricultural practices; and

(18) Yield data means data connected to the harvest of commodities, including yield and production metrics, as well as date of harvest and other personally identifiable data.

A person may provide written consent to any potential controller of such person's agricultural data that authorizes:

(a) The potential controller to process such person's agricultural data; or

(b) A third party to process such person's agricultural data on behalf of the potential controller.

A person that has provided written consent may rescind such consent by providing a written notice of such rescission to the controller of the agricultural data.

A controller shall not:

(a) Require any person to submit to any processing of such person's agricultural data without the written consent of such person;

(b) Provide any difference in any service, good, benefit, or reward provided to any person who does not consent to the collection or possession of agricultural data; or

(c) Sell, provide, or use the agricultural data of any person without such person's authorization.

A controller shall delete the agricultural data relating to a person that has provided a written notice rescinding the authorization pursuant to section of this act within thirty days after receiving such written notice. A processor shall not process, sell to any person, provide to any person, or use the

agricultural data of a person without such person providing written consent that authorizes such processing to the controller of the agricultural data.

The Agricultural Data Privacy Act does not apply to the processing of agricultural data by a person if such person is the owner of the agricultural data.

Any provision of a contract or agreement that waives or limits in any way any requirement for a controller or processor as described in this act is contrary to public policy and is void and unenforceable.

The Attorney General has exclusive authority to enforce the Agricultural Data Privacy Act and may bring an action against any controller or processor to:

(1) Seek injunctive relief; or

(2) Recover a civil penalty in the amount of [XXXX] dollars for each separate violation of the Agricultural Data Privacy Act. All such civil penalties shall be remitted to the State Treasurer for distribution in accordance with Article VII, section 5, of the Constitution of Nebraska.

The Attorney General shall post on the Attorney General's website:

(1) Information relating to:

(a) The responsibilities of a controller under the Agricultural Data Privacy Act;

(b) The responsibilities of a processor under the Agricultural Data Privacy Act; and

(c) A consumer's rights under the Agricultural Data Privacy Act; and

(2) An online mechanism through which a person may submit a complaint under the Agricultural Data Privacy Act to the Attorney General.

The Agricultural Data Privacy Act shall not be construed as providing a basis for, or being subject to, a private right of action for a violation of the Agricultural Data Privacy Act or any other law.

On February 3, 2025, the Banking, Commerce and Insurance Committee accepted testimony on the bill.

In his opening, Sen. Jacobson reported the bill is going to be held over and an interim study will be done on the issue. He mentioned the bill needs to be clarified and has talked to various interested parties about the bill who will be testifying today.

Proponents

Director of Agriculture, Sherry Vinton, testified in support of the bill on behalf of Governor Pillen.

John Hansen, Nebraska Farmers Union, testified in support of the bill noting farmers should keep their own data.

Kevin Kenney, a Nebraska Farmer, testified in support noting he wants to keep his own data and doesn't think the companies should sell it. The trade secrets of farms are at risk, and he expressed concern that robots will replace farmers.

Opponents

There was no opposition testimony.

Neutral

Bruce Reiker testified in a neutral capacity on behalf of the Ag Leaders group, which is made up of eleven ag groups and commodity organizations. He noted the merits of the bill, but also recognized it needs work to clarify the overall goal. He pledged to work with the committee over the interim on the bill.

Phil Erdman, Iowa and Nebraska Equipment Dealers Association, testified in a neutral capacity. He offered their availability during ongoing discussions on the topic. Currently data is managed under the 2014 Ag Data Agreement, which provides customers with safeguards.

Rocky Weber, Nebraska Cooperative Council, testified in a neutral capacity. They appreciate the bill and the good conversation it is creating between commercial and farmer groups. He noted they want to be part of the conversation, and policy needs to recognize that data is generated from a lot of different places.

Dean Edson presented testimony on behalf of NARD. He noted that he has had conversations with Senator Jacobson and the Governor's staff about an amendment to clarify that NRD data and information for water quality & quantity management purposes is not subject to LB 525. If it is not exempt, our NRD boards will not have enough data to make sound decisions on local water management.

We understand the goal of the bill and do not want to be in the way to accomplish such goals. However, we want to work with the committee and parties involved to make sure NRDs have appropriate data to make management decisions on water quality and quantity.

Our data collection programs exceeds 99% from mandatory reporting on metering and fertilizer applications in areas. If this becomes voluntary, with a producer's agreement to supply such data, our collection rates will diminish greatly. We want to make sure the management decisions that are made by the local NRDs is based upon as much relevant information as possible.

The testimony include a couple of aggregate data PowerPoint slides from data collected in the Lower Niobrara NRD. He noted this is provided back to producers for educational and information purposes. The data points are an individual's but they are not identified. The producers know where they are on the charts and it helps them make some better management decisions.

This data in aggregate reports back to producers, the number of producers that exceed the recommended fertilizer rates has dropped from 91% in 2015 to about 62% in 2023. We are gaining ground but still have a ways to go.

We also suggest including some guard rails that we are not going to sell the data, and individual data would not be subject to a public records request. We are willing to share aggregate data but want to make it clear that we will not release any individual data.

Edson offered the following suggested language to consider that will fit the goals of the bill:

In Section 3 add:

- **Controller shall not include a natural resources district, or its employees and agents, when acting in performance of their statutory duties.**

- **Processor shall not include natural resources districts, or its employees and agents, when acting in performance of their statutory duties.**

In Section 6 add:

- **No political subdivision shall sell any of the data identified in this act.**

Amend Neb. Rev. Stat. § 84-712.05

- **The following records, unless publicly disclosed in an open court, open administrative proceeding, or open meeting or disclosed by a public entity pursuant to its duties, may be withheld from the public by the lawful custodian of the records: All data identified in the Agricultural Data Privacy Act, unless prior written consent has been obtained from the person from whom such data was obtained.**

We can't make sound policy decisions without accurate, timely and dependable data. We want to continue down this path to develop sound, workable and accurate policy and encourage the committee to amend the bill to allow us to do so.

Letters were submitted for the record by three proponents, no opponents, and two neutral.

Sen. Jacobson closed by thanking all testifiers and reiterated this is a large and important issue with a lot of moving parts and he wants to avoid unintended consequences.

Wednesday, February 18th

Judiciary, Room 1525 - 1:30 PM

LB 935 - Provide for the award of costs and attorney's fees in certain actions involving political subdivisions. Bosn.

The bill declares it is the policy of the state to deter frivolous or harassing litigation, especially when it involves frivolous claims or defenses against a political subdivision that necessitate the wasteful expenditure of scarce taxpayer resources.

A political subdivision may request an award of costs and attorney's fees if:

1) The political subdivision is defendant against a claim that is frivolous or intended primarily to harass the political subdivision, or its public officials; or

2) Another party asserts a defense against a claim of the political subdivision and such defense is frivolous or intended primarily to harass the political subdivision or its public officials.

The bill outlines a procedure for the court to follow under the act.

Political subdivision is defined in the bill as any village, city, county, school district, public power district, community college, natural resources district, or other unit of local government.

Thursday, February 19th

Natural Resources, Room 1023 – 1:30 PM

LB 1028 - Provide requirements for nutrient management plans and the application of livestock waste or litter. Jaurez.

The bill adds new requirements for large, concentrated animal feeding operation subject to permits from the Nebraska Department of Water, Energy, and Environment (DWEE).

First, it would require such operations to register its nutrient management plan with the department and to update its plan annually thereafter. The plan and any supporting documentation shall be made publicly available on the department's website.

Second, for any acres where livestock waste or litter is applied pursuant to the nutrient management plan, cover crops shall be planted following application unless the field has perennial cover crops. The establishment and maintenance for such cover crops shall be paid by the entity implementing the nutrient management plan.

Third, when reasonably possible, the entity implementing the nutrient management plan shall use regenerative agricultural practices which minimize tillage, establish living roots systems, armor the soil with increased plant matter build up, increase bio-diversity, integrate livestock grazing systems, and respect and restore a region's native ecosystem.

Fourth, for any acres where livestock waste or litter is applied adjacent to a running waterway pursuant to a nutrient management plan, a minimum thirty-foot perennial-grass buffer shall be established and maintained between the area of application and the waterway. The establishment and maintenance for such buffer shall be paid by the entity implementing the nutrient management plan.

Finally, the entity implementing the nutrient management plan shall also annually compensate the landowner of such buffer for production losses on such buffered acres prices as determined by the department.

LR 298CA - Constitutional amendment to create requirements for the use of the Nebraska Environmental Trust Fund. Brandt.

The proposed constitutional amendment would add language to clarify the funds provided to the Nebraska Environmental Trust Fund are to be used exclusively by the Nebraska Environmental Trust.

The proposed amendment would also direct the Nebraska Environmental Trust to fund competitive awarded grants to tax-exempt entities, Nebraska political subdivisions or Nebraska state agencies.

The amendment would also require that a project proposed by a Nebraska state agency shall not be awarded a grant by the Nebraska Environmental Trust unless at least 50% of the project's funding is provided by a political subdivision, the federal government, or private donors.

Bill, LR or CA	Description	Sponsor(s)	Priority	NARD POSITION	Committee	Hearing Date	Status	Amendments/Notes
LR 12CA	Constitutional amendment to impose a limit on ad valorem taxes for real property, provide a new method of valuing real property for tax purposes, provide certain exceptions, and eliminate conflicting constitutional provisions	Kauth	Andersen (2025)	Oppose	Revenue	2/28/2025		MO 126, 127, 128, AM 1101 - Pending
LR 16CA	Constitutional amendment to require the Legislature to reimburse political subdivisions	Urban Affairs Committee		Support	Government	2/27/2025		
LR 18CA	Constitutional amendment to require the Legislature to reimburse political subdivisions	Government Committee		Support	Government	2/27/2025	General File - Failed to advance (23-20)	AM 1727 - Withdrawn
LR 22CA	Constitutional amendment to provide the right to a clean and healthy natural environment and that the state and political subdivisions serve as trustee of the natural resources of Nebraska	Dungan		Oppose	Natural Resources	2/26/2025		
LR 27CA	Constitutional amendment to change legislative term limits to three consecutive terms	Hunt	Planning Committee (2025)	Support	Executive Board	2/27/2025		
LB 86e	Appropriate funds to the Department of Natural Resources	Dorn		Support	Appropriations	3/18/2025		
LB 145	Require the Director of Agriculture to administer a grant program relating to noxious weeds and restate intent regarding appropriations for vegetation management	Ibach		Support	Agriculture	1/28/2025		
LB 147	Change provisions relating to approval and regulation of adding fluoride to the water supply of certain political subdivisions	Hansen		Monitor	Health & Human Services	3/12/2025		
LB 163	Create the Office of Climate Action	Spivey		Monitor	Natural Resources	1/30/2025		
LB 242	Change the Property Tax Growth Limitation Act and the School District Property Tax Relief Act and change provisions relating to budget limitations, municipal occupation taxes, and property tax statements	Riepe		Monitor	Revenue	3/5/2025		Provisions Amended into LB 647 via AM 994 - divided into AM 1202 - Adopted & Passed.
LB 309	Adopt the Safe Battery Collection and Recycling Act	Hughes		Monitor	Natural Resources	2/12/2025		Provisions Amended into LB 36 via AM 635 - Adopted & Passed.
LB 384	Require a majority of the elected members of the governing bodies of participating political subdivisions to attend joint public hearings under the Property Tax Request Act	Storer		Monitor	Revenue	2/13/2025	Passed 49-0	Approved by Govermor on February 9, 2026
LB 393	Eliminate obsolete transfers relating to the Cash Reserve Fund	Clements	Appropriations (2025)	Monitor	Appropriations	3/12/2025		
LB 403	Create the Office of Grants and provide duties	Spivey		Monitor	Government	2/13/2025		
LB 424	Limit increases in property tax bills	Andersen		Monitor - See Policy Statement 2025-1	Revenue	2/27/2025		
LB 525	Adopt the Agricultural Data Privacy Act	Jacobson, at the request of the Governor		Oppose - See Policy Statement 2025-3	Banking, Commerce and Insurance	2/17/2026		AM 1710 - Filed (Hearing Scheduled Feb. 17)
LB 546e	Change provisions relating to proclamations for disasters, emergencies, and civil defense emergencies made by the Governor	Rountree		Support	Government	3/12/2025		
LB 565e	Provide and change requirements relating to agency guidance documents	Quick		Monitor	Government	2/12/2025		AM 239 - Pending
LB 575e	Change provisions relating to the Property Tax Request Act and property tax levy limits	Hallstrom		Oppose - See Policy Statement 2025-1	Revenue	2/20/2025		
LB 579	Prohibit charging a fee for public records requests by members of the Legislature	Cavanaugh, M.		Monitor	Executive Board	2/18/2025		
LB 596	Change requirements for legal publications and notices required by law	Sanders	Government Committee (2026)	Support	Government	3/13/2025		

LB 607	Adopt the Environmental Stewardship of Batteries Act, the Extended Producer Responsibility Data Collection Act, and the Minimum Recycled Content Act, and change provisions relating to the Integrated Solid Waste Management Act, the Environmental Protection Act, and the Waste Reduction and Recycling Incentive Fund	Bostar		Monitor	Natural Resources	2/27/2025		
LB 638e	Change provisions of the Nitrogen Reduction Incentive Act	Ibach		Support - w/ Compensation for Admin.	Agriculture	2/25/2025		
LB 673e	Change provisions relating to the Perkins County Canal Project and provide for a transfer from the Perkins County Canal Project Fund	Raybould		Oppose	Appropriations	3/18/2025		
LB 674e	Change provisions relating to the Perkins County Canal Project and provide for a transfer from the Perkins County Canal Project Fund	Raybould		Oppose	Appropriations	3/18/2025		
LB 683	Change provisions relating to duties of county assessors regarding notification of real property assessments and eliminate and change provisions of the Property Tax Request Act	Raybould		Monitor	Revenue	3/20/2025		
LB 695	Require the Lower Elkhorn Natural Resources District to construct a dam and provide for flood control measures	Dover		Oppose	Natural Resources	3/5/2025		MO 42 - Prevailed
LB 759	Change provisions relating to water wells, the Department of Water, Energy, and Environment, the Perkins County Canal Project Act, and the Nebraska Litter Reduction and Recycling Fund	Brandt	Natural Resources Committee (2026)	Support	Natural Resouces	1/21/2026	General File	AM 1939,FA388 (Kauth) - Pending
LB 761	Create a fund and change provisions relating to water well fees, use of funds, and powers and duties of the Department of Water, Energy, and Environment	Brandt		Support	Natural Resouces	1/21/2026		Provisions ammended into LB 759 via AM 1939
LB 770	Authorize fees for the collection of certain taxes of reclamation districts and county agricultural societies and change the distribution of the nameplate capacity tax	DeKay		Monitor	Revenue	1/21/2026		FA399 Filed - Kauth
LB 772	Eliminate provisions allowing certain transfers of funds	Cavanaugh, M.		Monitor	Appropriations	2/2/2026		FA401 Filed - Kauth
LB 794	Change powers and duties of the Department of Agriculture and eliminate provisions relating to the Healthy Soils Task Force and obsolete fund transfers	DeKay		Monitor	Agriculture	1/20/2026	Final Reading	AM 2019, FA 966 - Adopted
LB 807	Change the administration of the Noxious Weed Control Act from the Department of Agriculture to the Department of Water, Energy, and Environment and change provisions of the Noxious Weed Control Act and the Water Resources Cash Fund	Ibach		Support	Agriculture	1/27/2026	Select File	FA436 (Kauth) - Pending, AM 1757 - Withdrawn, AM 1828 - Adopted
LB 814	Change provisions related to the valuation of agriculture land and horticulture land	Brandt		See Policy Statement 2025-1	Revenue	1/28/2026		FA443 Filed - Kauth
LB 823	Change provisions relating to burning permits and the statewide open burning ban	Wordekemper		Support	Natural Resources	1/22/2026	Select File	FA452 Filed - Kauth
LB 827	Provide for natural resources districts to create soil and water programs	DeKay		Support	Natural Resources	1/28/2026	General File	Provisions ammended into LB 794 via AM 2019
LB 898	Change which political subdivisions may use virtual conferencing for meetings under the Open Meetings Act and change related requirements	Lonowski		Support	Government	2/5/2026		FA538 Filed - Kauth
LB 935	Provide for the award of costs and attorney's fees in certain actions involving political subdivisions	Bosn		Support	Judiciary	2/18/2026		FA594 Filed - Kauth
LB 947	Change fees under the Plant Protection and Plant Pest Act and the Pesticide Act, change, eliminate and and terminate certain funds	Agriculture Committee		Support	Agriculture	1/27/2026		FA603 Filed - Kauth
LB 964	Adopt the Nebraska Public Property Disclosure Act	Bostar		Oppose	Government	2/5/2026		FA620 Filed - Kauth
LB 1028	Provide requirements for nutrient management plans and the application of livestock waste or litter	Jaurez		Oppose	Natural Resources	2/19/2026		FA684 Filed - Kauth
LB 1048	Change and eliminate reporting requirements for certain government agencies and preparation of the state executive budget and eliminate the Small Business Advisory Council, the Suggestion Award Board, and the state employee suggestion system	Arch, at the Request of Governor		Support	Government	2/6/2026	General File	AM 1957, FA707 (Kauth) - Filed

LB 1049	**Require the Legislative Fiscal Analyst to prepare economic impact reports for regulatory actions**	**Ibach**		**Monitor**	**Executive Board**	**2/12/2026**		**FA708 Filed - Kauth**
LB 1071	**Provide, change, and eliminate provisions related to appropriations for the expenses of Nebraska State Government for the biennium ending June 30, 2027**	**Arch, at the Request of Governor**		**See Policy Statement 2025-1**	**Appropriations**	**2/2/2026**		**FA 945, 730 (Kauth) - Filed**
LB 1072	**Provide for and change transfers from the Cash Reserve Fund and provide, change, and eliminate provisions relating to fees, funds, fund transfers, agency powers and duties, and various statutory programs**	**Arch, at the Request of Governor**		**See Policy Statement 2025-1**	**Appropriations**	**2/2/2026**		**FA731 Filed - Kauth**
LB 1081	**Require state agencies and political subdivisions to purchase flags made in the United States**	**Meyer, G.**		**Support**	**Government**			**FA740 Filed - Kauth**
LB 1096	**Adopt the Preventing Lethal Agricultural and National Threats Act and the Critical Infrastructure Protection Act, authorize the withholding of records relating to critical water infrastructure, and provide civil and criminal penalties**	**Bostar, at the request of the Governor**		**Monitor**	**Judiciary**	**2/5/2026**		**FA755 Filed - Kauth**
LB 1130	**Adopt the Community Improvement District Act**	**Jacobson**		**Monitor**	**Urban Affairs**	**2/3/2026**		**FA 790 Filed - Kauth**
LB 1136	**Require political subdivisions to identify authorized recipients of tort claims filed under the Political Subdivisions Tort Claims Act**	**Dungan**		**Oppose**	**Judiciary**	**2/19/2026**		**FA 796 Filed - Kauth**
LB 1145	**Change provisions relating to notice requirements for a meeting of a public body under the Open Meetings Act**	**Lonowski**		**Support**	**Government**	**2/5/2026**		**FA 805 Filed - Kauth**
LB 1179	**Change provisions relating to the Agriculture and Natural Resources Committee of the Legislature, the Transportation Committee of the Legislature, and the Telecommunications and Technology Committee of the Legislature**	**DeBoer**		**Oppose**	**Executive Board**	**2/12/2026**		**FA 839 Filed - Kauth**
LB 1183	**Change provisions relating to valuation of property**	**Lippincott**		**See Policy Statement 2025-1**	**Revenue**	**2/5/2026**		**FA 843 Filed - Kauth**
LB 1215	**Adopt the Political Subdivision Contracting Transparency Act**	**McKinney**		**Oppose**	**Government**			**FA 875 Filed - Kauth**
LB 1219	**Limit the amount of property taxes that may be levied by a political subdivision**	**Brandt**		**See Policy Statement 2025-1**	**Revenue**	**2/5/2026**		**FA 879 Filed - Kauth**
LB 1256	**Redefine a term under the Emergency Management Act**	**Cavanaugh, J.**		**Support**	**Government**			**FA 916 Filed - Kauth**
LR 292CA	**Constitutional amendment to provide a new method of valuing real property for property tax purposes, provide a limit on property tax increases, provide certain exceptions, provide requirements for declared emergencies, provide for emergency bond levies, and eliminate conflicting constitutional provisions**	**Andersen**	**Andersen (2026)**	**Oppose**	**Revenue**	**2/12/2026**		**FA343 Filed - Andersen**
LR 298CA	**Constitutional amendment to create requirements for the use of the Nebraska Environmental Trust Fund**	**Brandt**		**Support**	**Natural Resources**	**2/19/2026**		
LR 317CA	**Constitutional amendment to limit the annual growth in the amount of property taxes levied by political subdivisions**	**Brandt**		**Oppose**	**Revenue**	**2/5/2026**		

NARD Policy Statement 2025-1 - We will work with the Legislature and Governor Pillen on reasonable property tax reform measures. We support reforms that reduce property tax reliance and provide adequate funding for both rural and urban areas. We oppose restrictions on local budgets that harm the ability of local governments: 1) To implement programs and projects to meet federal and state mandated programs; 2) Make local annual adjustments to meet the needs of the local citizens; 3) Adequately fund both rural and urban needs; and 4) Provide local funding for efficient natural resources programs that protect water quality, water quantity, soil, property and the economy.

NARD Policy Statement 2025-3 – We support with an amendment to exclude NRD data request for water quality and quantity management.