Nebraska's Natural Resources Districts
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TO: NARD Board, NRD Managers and Conservation Partners
FROM: Dean E. Edson, NARD Executive Director
RE: February 6 NARD Update

Appropriation Committee Preliminary Report – The Appropriations Committee released their preliminary report this week. The report lays out the committee's initial budget recommendations and fiscal projections for the upcoming biennium. It is a benchmark that guides hearings, legislative debate, and later formal budget proposals. The report uses the most recent revenue forecasts to estimate appropriations and budget estimates.

The preliminary budget includes a shortfall of $344.5 million reflected on the General Fund financial status. This shortfall will need addressed either through future increased revenues or additional cash fund transfers or reductions to appropriations.

The preliminary budget includes some changes and additions to General and Cash Fund transfers. However, pending agency hearings, several transfers proposed in the Governor's recommendation are not included in the preliminary budget.

Cash Fund transfers of interest in the preliminary budget report include:

- $4,770,000 from the Trail Development and Maintenance Fund in FY25-26. The Governor's proposal included a $4,900,000 transfer.
- $5,277,522 from the Perkins County Canal Fund in FY26-27. The Governor's proposals included a $5,747,931 transfer. This would be limited to interest from the fund.
- $1,400,000 from the Jobs and Economic Development Initiative Fund. This aligns with Governor's recommendation.
- $250,000 from the Integrated Solid Waste Management Cash Fund. This aligns with Governor's recommendation.

Not included in the Committee's preliminary report were transfers that had been proposed by the Governor from the Safe Drinking Water Act Cash Fund, the Water Recreation Enhancement Fund, the Surface Water Irrigation Infrastructure Fund and the Nebraska Environmental Trust Fund. Discission continues on those proposed transfers, and a decision will be made later.

Related to General Fund operations for the Department of Water, Energy and Environment - the preliminary budget includes a reduction in general operations of $525,000 in FY25-26 and $50,000

in FY26-27. The preliminary budget also includes a reduction of $343,263 General Funds in both FY25-26 and FY26-27, reflecting vacant positions which will be closed out by the agency.

After the budget hearings conclude and following the updated revenue forecasts from the Feb. 27 meeting of the Nebraska Economic Forecast Advisory Board, the Appropriations Committee will finalize their budget and bring a completely new proposal to the floor by day 40.

Committee Action

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

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.

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

The Natural Resources Committee 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.

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.

The Legislature advanced LB 807 to Select File on Feb. 4, 2026, on a 33-0 vote, after adopting the committee amendment, AM 1828, on a 31-0 vote. The bill was reported to General File on January 29, 2026, on an 8-0 committee vote after adopting committee amendment AM 1828.

The committee amendment (AM 1828) strikes the original sections and becomes the bill. The amendment retains administration of the Noxious Weed Control Act with the Department of Agriculture rather than transferring it to DWEE as the original bill proposed. The measure repeals authorization for the Riparian Vegetation Management Task Force and transfers authority for grant funding of state aid assistance to riparian vegetation management projects to DWEE.

The amendment establishes riparian vegetation management projects as eligible activities for state aid grant assistance through the Water Resources Cash Fund administered by DWEE. The amendment authorizes eligible uses of grant funds to include riparian vegetation removal that improves streamflow conveyance and the acquisition of equipment related to that purpose. Entities eligible to apply for a grant through DWEE include natural resources districts, weed control authorities, and other weed management entities. No later than January 1, 2027, the department shall prescribe the form for application. Priority in awarding grants under this program is given to applicants for projects within streams subject to an interstate compact or decree.

The original bill also included intent language to increase annual appropriation from $3 million to $6 million. These provisions were eliminated with the committee amendment, AM 1828.

The Agriculture Committee held the hearing for LB 807 on Tuesday, Jan. 27, 2026.

In her opening, Senator Ibach introduced LB 807 and AM 1757, a white copy amendment that would become the bill. Comments were limited to the amendment, which has been a collaborative effort between the Department of Agriculture (NDA) and the Department of Water, Energy, and Environment (DWEE).

AM 1757 keeps administration of the Noxious Weed Act with the Department of Agriculture but amends the Water Resources Cash Fund to expand its uses to provide grants to weed management entities. Priority will be given to entities involved in interstate compacts, such as the Republican River and the Platte River.

Senator Ibach suggested that DWEE supports LB 807 and this change will address the issue long term, as proponents will no longer have to seek general appropriation for these funds.

Proponents

John Thorburn, Tri-Basin NRD General Manager, testified in support. The Tri-Basin Natural Resources District, along with most of Nebraska's NRDs, is an active participant in and strong supporter of managing invasive vegetation in riparian areas to reduce flooding potential by ensuring that stream channel capacity is maintained. Controlling invasive species also protects critical riparian wildlife habitat and reduces non-beneficial water consumption during drought.

Tri-Basin NRD is responsible for protecting the soil and water resources of Gosper, Phelps and Kearney counties in South-Central Nebraska. Our NRD helped organize both the Platte Valley and Twin Valleys Weed Management Areas. NRD staff work with these entities, helping to identify areas that need treatment and making contact with affected district landowners to secure their cooperation with Phragmites control efforts on their properties. We have also budgeted $20,000 of our local funds annually for the past 15 years to support Platte Valley Weed Management Area. Tri-Basin isn't exceptional in this respect. Overall, Nebraska's NRDs spent more than $ 500,000 of local funds and over 3,000 hours of staff time controlling noxious and invasive weeds in FY 2024-25.

Over the past 15 years, Weed Management Areas (WMAs) have received modest, but steady funding from several sources and have utilized those dollars extremely effectively, keeping invasive riparian plants under control in our river systems. Steady, predictable funding is key to effective management of invasive plants. This can't be an on again/off again process. Missing even one spray season could unravel the progress that we've achieved over the past 15 years. We don't expect the state to pay all the cost of managing invasive riparian plants, but we do need a reliable, predictable partner.

Because phragmites control is so closely related to flood control efforts, we believe that the Department of Water, Energy, and Environment is a good choice to administer Riparian Weed Management grant funds. Nebraska's Natural Resources Districts work closely with DWEE on a variety of issues. Adding this program increases opportunities for collaboration on flood control efforts.

Jon Cannon, NACO, stated that their interest is in the Water Management Cash Fund and ensuring its uses can be directed toward issues tied to water management, particularly those related to the Republican River Compact. He highlighted the U.S. Supreme Court case involving the Republican River, noting the significant return on investment—avoiding a potential $100 million lawsuit and resolving it for approximately $7 million, especially given that Kansas was likely to prevail. This was a case against the State, and the Constitution provides that no property tax shall be levied for a state purpose. Instead, the approach has been to allow weed management areas to handle activities such as spraying for phragmites. These associations are primarily funded by property taxes. By funding these efforts through the Cash Fund, NACO believes their purposes can be accomplished more effectively.

Brent Meyer, Noxious Weed Superintendent for Lancaster County, testified in support on behalf of several weed management organizations. He noted that Nebraska has seen significant improvements in weed management, helping the state meet its water obligations to Kansas. Ensuring compliance with interstate compacts is a state responsibility.

Meyer stated that LB 807 makes practical improvements by strengthening funding, clarifying eligibility, and ensuring resources are directed toward effective, science-based weed management. He emphasized that the bill is a strong fit for the Water Resources Cash Fund, as improving streamflow conveyance supports flood mitigation, water management, and protection of public infrastructure. Nothing in the bill changes existing responsibilities; rather, it provides additional tools and partnerships to address statewide challenges.

Mike Reed, representing the Governor's Riparian Task Force and the Nebraska Weed Control Association, testified that the bill is critical for three reasons: 1) It helps maintain water conveyance for Nebraska's interstate water compacts; 2) DWEE intends to continue the work of the Riparian Task Force to improve and maintain streamflow, channel conveyance, riparian areas, ecosystem health, and water availability; and 3) Moving this effort to the Water Resources Cash Fund identifies a much-needed and appropriate funding source for water management. He concluded that it is good legislation that makes sense.

John Hansen, President of the Nebraska Farmers Union, stated that the amendment changed their position on the bill. He referenced the historical perspective shared by Jon Cannon, noting that this has long been a significant problem for the State of Nebraska, but one the state has tackled with substantial progress. He emphasized that this is a never-ending job and one where it pays to stay at it year after year. The work these groups are doing is saving Nebraska a tremendous amount of money, making it a sound investment.

There was no opponent testimony.

Neutral

Sherry Vinton, Director of the Department of Agriculture, testified that the Department would be concerned with the bill as originally introduced, as it removes the Department's responsibilities under the Noxious Weed Control Act and transfers them to DWEE. These responsibilities have been performed by the Department of Agriculture since 1989.

She stated that if LB 807 is amended to keep the program within the Department of Agriculture, the Department would support the bill. The Department is in favor of repealing the Riparian Task Force and supports the new language allowing the Water Resources Cash Fund to be used for riparian management purposes.

In closing, Senator Ibach addressed the earlier question regarding funding. Previously, the program was funded 50/50 with NET and General Funds; it is now funded 100 percent through NET. With this measure the program can return to the $5 million request level, allowing more remediation to occur in a shorter amount of time. As noted in testimony, this is a long-standing issue, and these changes will help reduce future litigation while ensuring Nebraska can deliver the required amounts of water.

With the amendment, the fiscal note is eliminated. Senator Ibach emphasized that the intent is not to move noxious weeds out of the Department of Agriculture. Noxious weeds will remain with the Department of Agriculture, while invasive species responsibilities will move to DWEE.

Letters of support were submitted by five proponents.

Final Reading

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.

The Legislature gave final approval to LB 384 on Feb. 4, 2026, on a 49-0 vote. The measure now awaits action by Gov. Pillen.

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 Bills Had Hearings This Week

The Appropriations Committee held a joint hearing for LB 1071 and LB 1072 on Monday, Feb. 2, 2026.

LB 1071 - Provide, change, and eliminate provisions related to appropriations for the expenses of Nebraska State Government for the biennium ending June 30, 2027. Speaker Arch, at the request of Governor.

The bill proposes mid-biennium adjustments to appropriations for state agencies. Overall, the Governor's proposals target a reduction in state spending of 0.4% in FY2025-26 and by 1.8% in FY2026-27. The Governor's budget packages propose a total of $495 million in spending cuts over the biennium. Related to natural resources, the bill proposes the following:

AGENCY NO. 11 — ATTORNEY GENERAL

Program No. 496 - Interstate Water Litigation – adjusts the FY2026-27 General Fund appropriation from $300,000 to $0; this is offset by an increase in Cash Fund appropriation from $200,000 to $500,000.

AGENCY NO. 84 — DEPARTMENT OF WATER, ENERGY, AND ENVIRONMENT

Program No. 313 - Water Sustainability Fund – Increases the Cash Fund Appropriation for FY2025-26 from $0 to $5,172,364.

Program No. 334 - Soil and Water Conservation – Decreases FY2025-26 General Fund appropriation from $10,708,426 to $9,645,854 and decreases the FY2026-27 General Fund appropriation from $10,758,426 to $10,160,854.

The General Fund appropriation shown for Program 334 for FY2026-27 is reduced by $210,000 if LB 761 (water well registration fees) becomes law. The Cash Fund for Program 334 for FY2026-27 is increased by $210,000 if LB 761 becomes law.

Program No. 513 - Environmental Quality – Decreases FY2025-26 General Fund appropriation from $5,593,323 to $5,250,000 and decreases FY2026-27 General Fund appropriation from $5,593,323 to $5,250,060 in FY2026-27.

The General Fund appropriation shown for Program 513 for FY2026-27 is reduced by $315,000 if LB 761 (NPDES fees) becomes law. The Cash Fund appropriation shown for this program for FY2026-27 is increased by $315,000 if LB 761 becomes law.

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. Speaker Arch, at the request of Governor.

As part of the Governor's overall effort to address the budget deficit, the bill modifies several cash funds and redirects interests and makes transfers to the General Fund. The proposal includes

transfers totaling $192.6 million over the biennium from various cash funds into the General Fund. Related to natural resources, the bill proposes the following:

- Cash Fund transfers to be made to General Fund on or before June 30, 2026:
    - Niobrara Council Easement Defense Fund remaining balance within the Niobrara Council Fund.
    - Remaining balance of the Niobrara Council Fund.
    - Remaining balance from the Leaking Underground Storage Tanks Trust Fund.
    - Remaining balance from the Petroleum Products and Hazardous Substances Storage and Handling Fund.
    - $4,900,000 from the Trail Development and Maintenance Fund.
    - $5,000,000 from the Surface Water Irrigation Infrastructure Fund.
    - $1,400,000 from the Jobs and Economic Development Initiative Fund.
    - $250,000 from the Integrated Solid Waste Management Cash Fund.
    - $400,000 from the Safe Drinking Water Act Cash Fund.
    - $50,700,000 from the Water Recreation Enhancement Fund.
    - $2,000,000 from the Nebraska Outdoor Recreation Development Cash Fund.
    - $1,000,000 from the Wildlife Conservation Fund.
    - $2,000,000 from the Game and Parks Commission Capital Maintenance Fund.
    - Remaining balance from the Nebraska Environmental Response Cash Fund.
    - Remaining balance from the Small Watersheds Flood Control Fund.

- Cash Fund transfers to be made to General Fund on or before June 30, 2027:
    - $5,747,931 from the Perkins County Canal Project Fund.
    - $250,000 from the Safe Drinking Water Act Cash Fund.
    - Remaining balance from the Superfund Cost Share Cash Fund.
    - Remaining balance from the Nebraska Environmental Response Cash Fund.
    - $2,000,000 from the Game and Parks Commission Capital Maintenance Fund.

Additionally, the bill proposes to transfer $32,700,000 from the Nebraska Environmental Trust Fund to the Water Recreation Enhancement Fund before June 30, 2026, and $8,000,000 from the Nebraska Environmental Trust Fund to the Water Resources Cash Fund before June 30, 2027.

To carry out provisions, the bill proposes to add the Water Recreation Enhancement Fund to list of funds eligible to receive transfers from the Nebraska Environmental Trust Fund.

Furthermore, the bill outright repeals the Small Watersheds Flood Control Fund.

The Appropriations Committee held a joint hearing for LB 1071 and LB 1072 on Monday, Feb. 2, 2026.

Neil Sullivan, State Budget Administrator, introduced LB 1071 and LB 1072 on behalf of Gov. Pillen. He noted that the State of Nebraska remains in excellent fiscal condition and emphasized that the projected $471 million budget gap is fundamentally a spending issue, not a revenue shortfall. The Governor's budget recommendation addresses this gap while maintaining a balanced budget.

Sullivan noted that the mid-biennium budget recommendation reverses the state's recent spending trajectory, shifting from positive growth to a negative growth rate. He explained that the administration's approach includes broadening the state sales tax base by addressing select exemptions in order to stabilize revenues and deliver long-term budget sustainability.

He outlined the state's current reserve position, explaining that Nebraska holds approximately $1.3 billion in total reserves, including roughly $800 million in the Cash Reserve Fund, with the remaining balance in the General Fund. Sullivan emphasized that the budget strategy focuses on real spending reductions, not merely shifting costs from cash funds to fees.

With respect to agency reductions, particularly within the Department of Health and Human Services, Sullivan stated that the budget reflects approximately $200 million in reductions achieved through a more strategic approach. He explained that these reductions include a combination of position reductions, office closures, operational efficiencies, and targeted program reductions. While not all reductions result in the elimination of programs, he acknowledged that some program funding is being reduced. He emphasized that the administration is recommending reductions rather than complete program eliminations, and that statutory changes proposed in the bills are directly tied to appropriation reductions.

Sullivan also addressed questions regarding cash fund balances, noting that excess balances are often statutorily earmarked for specific purposes. When transfers to the General Fund are not permitted, the state must identify eligible uses consistent with existing statutory and constitutional requirements.

He confirmed that all budget recommendations comply with the Environmental Trust Act and constitutional requirements. Regarding the pause in certain grant awards, Sullivan characterized that decision as a political choice rather than a budgetary necessity.

In response to questions on lottery proceeds, Sullivan explained that lottery revenues are allocated 45 percent to education and 45 percent to the Nebraska Environmental Trust Fund. He also discussed the condition of the Education Future Fund, noting that special education funding has grown at a significantly faster rate. While a $60 million transfer to the fund provides temporary relief, he emphasized that the underlying causes of that growth must be addressed.

Finally, Sullivan explained that transfers such as the movement of funds from the teacher certification fund to the Education Future Fund are consistent with "usual and customary" practices and ensure that excess funds remain aligned as closely as possible with their original intent. He expressed support for rewording technical statutory language, including "shall" versus "may," noting that prior interpretations necessitated the proposed language changes.

Proponents

There was no testimony in support of the measure.

Opponents

David Potter, General Manager of the Lower Platte South Natural Resources District (NRD) testified in opposition. The District covers more than 1,500 square miles and serves over 350,000 people across Lancaster, Cass, Butler, Saunders, Seward, and Otoe Counties.

Potter testified in opposition to LB 1072, based on two provisions of the bill that would significantly impact on the Lower Platte South NRD and the communities and people we serve.

First, LB 1072 proposes a sweep of Nebraska Environmental Trust funds. These funds are essential to supporting water quality, wildlife habitat, soil conservation, outdoor recreation, and community-driven environmental projects across Nebraska. The Lower Platte South NRD currently has an approved Environmental Trust project that is now in limbo due to this proposed transfer of funds.

This city-NRD project is critical to the flood reduction effort on Deadman's Run in Lincoln between 48th Street and Cornhusker Highway. The approved $687,000 of Trust funds are key to designing and constructing a wetlands complex and detention basin on UNL's East Campus necessary for the overall $30 million Deadman's Run Flood Reduction Project which will remove nearly 480 properties from the mapped floodplain and benefit public safety. Construction on this project is expected to start later this year. Without this state investment, the project which has consumed much time and resources is now at risk.

The second, and most significant, concern is the sweep of trail funds designated for the MoPac East Trail Connector. Lower Platte South NRD has been working diligently on this trail connection project since the legislature allocated funds for it in 2022, and many aspects are actively underway. These are not future expenses, but rather dollars we are spending now. Currently, we are developing 2.25 miles of trail, advancing construction and design activities, and coordinating a key connection in Cass County.

In addition, Lower Platte South NRD has multiple existing contracts and agreements in place related to the MoPac Connector Project. These commitments were made in good faith based on the availability of the appropriated funds. A sweep of these dollars would jeopardize not only the project but also our ability to meet existing obligations.

The MoPac East Trail is a significant investment in Nebraska's future. It supports economic development by attracting tourism and supporting local businesses, while also improving the quality of life for Nebraskans through safe, accessible outdoor recreation and stronger community connections. As part of the Great American Rail-Trail, this project represents a nationally significant, coast-to-coast network, and the funds at issue are critical to completing the essential link between Lincoln and Omaha and to continuing to leverage federal funding.

Our NRD experienced a similar sweep of funds last year, and while we worked through those challenges, we cannot afford to lose the remaining funds or risk the momentum we have built.

Over the past couple of years this project has hit some road blocks, however after we lost cooperation from Cass County, we have discovered new opportunities that may provide a great benefit to the State, specifically our partnership with Nebraska Game and Parks to explore connections between Platte River State Park, Louisville State Recreation Area, and the City of Louisville. This new option has the opportunity to do more than just connect the trail but could open up recreational opportunities and tourism for thousands of park goers and trail enthusiasts.

Removing these designated funds could affect ongoing projects, impact future federal investments, and slow some of the economic and quality-of-life benefits currently being realized by Nebraskans. For these reasons, the Lower Platte South NRD respectfully suggests the committee not sweep these funds as proposed in LB 1072.

Other opponents included more than 30 testifiers, representing state agencies, conservation and environmental organizations, labor unions, nonprofits, education advocates, rural stakeholders, veteran groups, financial institutions, and public interest organizations. While testifiers spoke from diverse perspectives, several consistent and overlapping concerns were repeatedly raised.

Use of Cash Fund Sweeps and Constitutional Concerns
A significant number of opponents objected to the sweeping of cash funds—particularly the Nebraska Environmental Trust (NET), Gamblers Assistance Fund, Veterans' Aid Fund, and other dedicated funds—arguing that these funds were created by statute or constitutional mandate for specific purposes and were never intended to support General Fund shortfalls. Many testified that transferring these funds undermines voter intent, violates constitutional obligations, and sets a precedent for treating dedicated funds as a general revenue source rather than purpose-driven accounts.

Impact on Conservation, Natural Resources, and Environmental Programs
Numerous conservation, wildlife, agricultural, and natural resources organizations testified that the proposed NET fund transfers would place Nebraska's conservation system "in crisis." Testifiers emphasized that NET dollars are frequently used as matching funds, meaning that sweeping them would result in the loss of significant federal and private investment. Several noted that two-thirds or more of total project funding could be lost due to the inability to leverage matching dollars. Repeated concerns were raised about impacts to habitat protection, water quality, endangered species projects, hunting and public access programs, and rural conservation initiatives.

Opposition to Treating Dedicated Funds as a Budget Solution
Across testimony, opponents repeatedly stated that cash fund sweeps are not a sustainable or a long-term budget solution. Several testified that the state is not facing a fiscal emergency and that the budget gap is being driven by policy choices, including tax exemptions and transfers, rather than excessive General Fund appropriations. Many urged the Legislature to pursue sustainable revenue sources rather than one-time fund transfers that erode programs over time.

Concerns About Reductions to Frontline Services and Workforce Impacts
Labor representatives and nonprofit organizations testified that proposed reductions would negatively affect frontline services, particularly in health, human services, education, and community-based programs. Testifiers highlighted concerns about layoffs, reduced capacity, and the cumulative effect of agencies being asked to "do more with less," noting that some agencies have already implemented prior reductions. Several emphasized that service reductions disproportionately affect rural communities and vulnerable populations.

Gambling Addiction and Public Health Impacts
Multiple testifiers opposed reductions to or transfers from the Gamblers Assistance Fund, stressing that gambling has expanded and become normalized statewide. They argued that cutting prevention and treatment funding at a time of increased gambling activity is irresponsible and counter to the original intent of lottery-related funding. Gambling addiction was repeatedly characterized as a public health issue rather than a discretionary program.

Veterans, Disability, and Vulnerable Populations
Opponents representing veterans, individuals with disabilities, children with special needs, Alzheimer's patients, and survivors of sexual violence testified that the proposed transfers and statutory changes would weaken programs designed to serve high-need populations. Several emphasized that these programs often operate with minimal staffing and that even small reductions would have outsized impacts.

Concerns with DEI-Related Provisions and Federal Compliance
Multiple nonprofit and advocacy organizations raised concerns that Sections related to DEI restrictions could place state agencies and nonprofits out of compliance with federal funding requirements, potentially jeopardizing millions of dollars in federal pass-through funds. Testifiers stated that compliance with federal law would be impossible under the proposed language.

Rural Economic Development and Housing Programs
Opposition testimony repeatedly highlighted concerns with proposed changes to rural workforce housing and economic development funds, noting strong return-on-investment metrics and ongoing demand. Testifiers warned that eliminating or reducing these programs would hinder rural growth, workforce recruitment, and community sustainability.

Process and Policy Concerns
Finally, several opponents expressed concern with the budget process itself, arguing that the bills use the budget as a vehicle to make major policy changes without sufficient vetting. Testifiers cautioned against using broad budget tools to address complex policy issues, urging a more targeted and transparent approach.

Neutral

Neutral testimony was provided by representatives of law enforcement–related victim services and veterans' organizations, with testimony focused on technical corrections and program continuity rather than overall support or opposition to the bills.

Testifiers raised concerns that certain proposed statutory changes could unintentionally disrupt existing programs that currently function as intended. One testifier requested that specific language be restored to its original form to ensure the continued payment of sexual assault forensic exam kits without cost to victims. Testimony emphasized that these services are critical to victims, primarily children between the ages of 0 and 12, and that any change resulting in victims receiving bills would be contrary to long-standing state policy. Historically, approximately $1–$1.5 million annually has been used for these services.

Additional neutral testimony addressed concerns related to the Veterans' Aid Fund, noting that Nebraska is home to approximately 119,000 veterans. Testifiers emphasized that the fund has a defined purpose and warned that proposed budget changes could limit the state's ability to provide essential assistance to veterans. Testimony highlighted that, if evenly distributed, available funding would equate to roughly $391 per veteran per claim, underscoring the importance of maintaining sufficient resources to meet demand.

Overall, neutral testifiers did not take a position on the bills but requested clarifying amendments and cautioned that unintended consequences of the proposed changes could negatively impact vulnerable populations if not addressed.

Written testimony submitted online for LB 1071 included 1 proponent, 124 opponents, and 2 neutral letters.

Written testimony submitted online for LB 1072 included 1 proponent, 490 opponents, and 5 neutral letters.

LB 772 - Eliminate provisions allowing certain transfers of funds. Cavanaugh, M.

The bill proposes to strike language under existing funds that authorize the transfer from the Fund to the General Fund at the direction of the legislature.

Funds of interest included:

Small Watersheds Flood Control Fund, Nebraska Soil and Water Conservation Fund, Nebraska Resources Development Fund, Natural Resources Water Quality Fund, Buffer Strip Incentive Fund, Chemigation Costs Fund, Water Well Decommissioning Fund, Department of Water, Energy, and

Environment Cash Fund, Critical Infrastructure Facilities Cash Fund, Petroleum Release Remedial Action Collection Fund, Waste Reduction and Recycling Incentive Fund.

The Appropriations Committee held the hearing for LB 772 on Monday, Feb. 2, 2026.

Senator Cavanaugh, opened on LB 772 explaining this bill simply removes the language to transfer cash funds to the General Fund. The bill does not reallocate or redirect the funds but instead eliminates the transfer mechanism.

The discussion focused on whether Nebraska's current structure of numerous agency-specific cash funds is the most efficient approach. Committee members considered whether excess cash fund balances might be better held in a centralized reserve, such as the Cash Reserve Fund, to address urgent or anticipated needs, rather than maintaining separate balances across multiple agencies with distinct purposes and projects.

It was noted that while cash funds are dedicated to specific statutory purposes, the state has increasingly relied on cash fund transfers as a recurring tool to balance the budget in recent years. This reliance was described as a concern from a long-term fiscal sustainability perspective. While no definitive conclusion was reached, members agreed the issue merits further discussion.

LB 772 was characterized as a conversation piece, intended to prompt broader discussion about budget balancing strategies and the appropriate role of cash funds within the state's fiscal framework. Committee members expressed appreciation for the opportunity to explore alternative approaches.

No proponent, opponent, or neutral testimony was received on LB 772.

LB 1130 - Adopt the Community Improvement District Act. Jacobson.

The bill proposes to adopt the Community Improvement District Act to allow cities and villages to construct, install, improve, equip, maintain, and repair public infrastructure.

Public infrastructure is defined under the bill as any publicly owned electric service lines and conduits, gas service lines and conduits, sanitary sewer lines, sanitary sewer system improvements, storm sewer lines, storm sewer system improvements, flood control improvements, water lines, water system improvements, emergency management warning system improvements, sidewalks, roads, streets, highways, pedestrian walkways, public spaces, public facilities, parks, playgrounds, recreational facilities, off-street motor vehicle parking facilities, public waterways, docks, wharfs, rail lines, flood control systems, flood control improvements, and related appurtenances, whether owned or to be owned by the community improvement district or another political subdivision;

Public waterways are defined under the bill as artificially created boat channels dedicated to public use and providing access to navigable rivers or streams.

Under the proposed bill, no community improvement district may own or hold land in excess of 10 acres, unless such land is owned and held by such community improvement district is actually used for a public purpose.

The payments for the projects would be from a property tax levy in the district. The maximum amount is left blank in the proposed bill.

The Urban Affairs Committee held the hearing for LB 1130 on Tuesday, Feb. 3, 2026.

Senator Jacobson introduced LB 1130, the Community Improvement District (CID) Act. The bill provides cities and villages with an additional tool to support local infrastructure projects. A CID allows a defined group of property owners to come together to fund improvements within their own district, without the use of state or federal dollars.

Participation in a CID is entirely voluntary. The bill is intended to give communities another option in their toolbox, not to mandate participation.

LB 1130 establishes a clear process for forming a CID. First, a majority of property owners within the proposed district must support its creation. Second, public notice and a public hearing are required. Third, the city must approve the formation of the district. Once established, a CID is governed by local property owners and must comply with existing laws.

The funding structure is limited and targeted. Revenue may only be raised within the boundaries of the CID, and cities retain authority to set caps on assessments. This is an opt-in framework designed to provide flexibility, not forced participation. The goal is to allow communities to invest in their own neighborhoods in a commonsense way.

In response to questions regarding the types of improvements a CID might undertake, examples could include local infrastructure needs such as street repairs. This tool is intended to fill gaps in areas that may not have received focused improvements in the past.

When asked how assessments would work and whether they would create a property lien, the response was that participating property owners would assess themselves, and those assessments would attach as a lien on the property.

Regarding district boundaries, CIDs are intended to be neighborhood-restricted and limited to a defined area.

In response to questions about eminent domain, Senator Jacobson expressed mixed feelings. While there is recognition that eminent domain may be necessary in certain circumstances where there is a clear public benefit, there are also reservations about compelling property owners to sell. The view expressed was that eminent domain should remain a tool available when truly necessary, but one that should be used sparingly and with careful consideration of its impact on individuals.

Proponents

Adam Flanagan, on behalf of the Welcome Home Coalition and other organizations, testified in support of LB 1130. Flanagan stated that Nebraska is facing a documented housing shortage affecting communities of all sizes. Current and future housing demand is not being met, and communities lack sufficient tools to address the problem. The bill's goal is to provide cities and villages with a mechanism to develop infrastructure needed for housing and redevelopment, particularly in areas with aging or failed infrastructure.

The bill offers a financial tool, not a mandate, that preserves local control while giving municipalities another option to support development. While no single policy will solve Nebraska's housing challenges, this bill adds an important tool to the toolbox.

In response to questions, Flanagan explained that Community Improvement Districts issue their own debt through tax-exempt municipal bonds, which lowers borrowing costs due to reduced interest rates. The bill allows for long-term bonds of up to 20 years, spreading infrastructure costs over time and reducing the annual financial burden on homeowners. The primary risks are like those found in any development project, such as rising interest rates, but Flanagan believes the CID

structure mitigates certain risks. Flanagan also answered several questions regarding CID operations, financing scenarios, and distinctions between Sanitary Improvement Districts (SIDs) and CIDs, noting that CIDs operate within city limits, while SIDs do not.

Bill Swanson, representing the Nebraska Realtors Association, testified in support of the bill, stating that LB 1130 provides another valuable tool for developers to support housing development in their communities.

Phil Green, representing the City of Blair, testified in support, emphasizing that small and rural cities face economic disadvantages when it comes to subdivision development. Green described LB 1130 as an important tool to support subdivision growth and reduce the financial risks developers currently face when funding infrastructure upfront. He noted that the bill helps blend the financial benefits of SIDs with developments located inside city limits, a model that has been successfully implemented in other states through CIDs. Green also highlighted the bill's safeguards for personal property rights and stated that Nebraska's lack of attainable housing constitutes a crisis that justifies the bill's emergency clause.

Nate McHargue, representing Olsson, the Lincoln Chamber of Commerce, and the Greater Omaha Chamber, testified in support. McHargue stated that Nebraska communities continue to face challenges related to infrastructure and growth. He noted that CIDs create a long-term, tax-exempt financing option to address infrastructure readiness. McHargue explained that SIDs help support development by improving industrial site readiness and lowering initial capital costs by spreading infrastructure expenses over 20 to 30 years. He described CIDs as a balanced, responsible, and locally driven approach that strengthens Nebraska's competitiveness while protecting education funding.

Justin Brady, representing the Nebraska State Home Builders' Association and other organizations, testified in support. Brady stated that builders and developers view CIDs as a new tool that may not apply in every situation but will be effective in certain circumstances and should be available as an option.

Tracy McPherson, representing Habitat for Humanity of Omaha, testified in support, emphasizing the real-world impacts of Nebraska's housing shortage. McPherson noted that rising construction costs and infrastructure expenses are significant barriers, particularly for nonprofit developers. She stated that CIDs allow infrastructure costs to be financed over time, reduce development risk, and provide a means to fund essential improvements such as streets, sidewalks, and lighting. She also explained that tax-increment-style financing mechanisms can lower overall costs, benefiting homeowners. McPherson added that CIDs help stretch limited resources, support homeowners' associations in managing shared responsibilities, preserve local control, and strengthen public-private partnerships by giving communities another practical tool.

Opponents

There was no opponent testimony.

Neutral

Jill Becker, representing Black Hills Energy, testified in a neutral capacity. Becker stated that Black Hills Energy has been working with the bill's proponents and is seeking clarifying language to ensure that utility facilities cannot be condemned by a Community Improvement District. She noted that proponents have been willing to engage in discussions on this issue, and Black Hills Energy's primary request is that this concern be clearly addressed in the bill.

David Cary, representing the Lincoln–Lancaster County Planning Department, testified in a neutral capacity. Cary stated that city residents fund municipal services through existing taxes and should receive the services to which they are entitled without duplication or overlap in costs. Cary noted that the city recognizes its responsibility to grow and develop and remains committed to supporting that growth. While his office has previously testified in opposition to similar proposals, he acknowledged that LB 1130 presents potential benefits. As constructive feedback, Cary indicated that additional sections of Nebraska statute may need to be aligned before moving forward and expressed a willingness to continue discussions. He also stated that the bill could help expand development opportunities to support housing growth.

Cristy Abraham, representing the League of Nebraska Municipalities, testified in a neutral capacity. Abraham emphasized that LB 1130 introduces a new development tool and reiterated that municipal approval is required at every stage of a CID's formation and operation. She stressed that all existing regulatory authority, zoning, and land-use requirements must continue to apply where a CID is established. Abraham underscored the importance of ensuring that CIDs operate in alignment with municipal plans and priorities and with full municipal involvement throughout the process. She noted that there may be technical adjustments to consider and encouraged a slow approach to implementation to ensure all stakeholders are aligned and prepared before moving forward.

In closing, Senator Jacobson thanked the neutral testifiers for their thoughtful input and noted that they raised several worthwhile points. He acknowledged that the bill introduces new concepts and emphasized the importance of ensuring all the pieces fit together properly. He also noted that while the North Platte economic developer was initially hesitant about the bill, support has grown as discussions have continued.

Senator Jacobson reiterated that LB 1130 provides another tool to help address Nebraska's housing shortage. He emphasized that efforts to rehabilitate existing areas and create environments where reinvestment can occur are often more affordable and effective than starting from scratch.

He stated that the bill fills a niche that is not currently being addressed and includes ongoing oversight by city councils. Senator Jacobson expressed confidence that many of the gaps identified in prior approaches have been addressed in this proposal.

In response to a question regarding whether a CID tax levy would continue after a property is sold, Senator Jacobson confirmed that the levy would run with the property. He noted that there would be full disclosure to the buyer so that the obligation is clearly understood at the time of purchase.

Testimony submitted online included four proponents and one neutral.

The Committee reported no action on the measure.

LB 898 - Change which political subdivisions may use virtual conferencing for meetings under the Open Meetings Act and change related requirements. Lonowski.

The bill expands the authority to conduct meetings under the Open Meetings Act by means of virtual conferencing to all public bodies.

Current law only provides the authority to specific public bodies. NRDs are currently allowed to use virtual conferencing.

The Government Committee held the hearing for LB 898 on Thursday, Feb. 5, 2026.

Senator Lonowski opened the hearing discussing the measure would help communities across Nebraska by providing better access for citizens to serve on and represent boards and commissions. The bill would help minimize the need to cancel and reschedule meetings due to weather. The bill retains the requirement of having one public participation location available.

Proponents

Daryl Boahc, Nebraska State Historical Society, testified that the intent of the bill is to increase participation and service on public bodies. Currently, only permitting advisory boards have the authority to conduct virtual meetings, which creates a barrier limiting the pool of candidates who can serve. Bohac provided an example of semi quincentennial committee, citing the challenges of coordinating a 17-member committee with representation from across the state. Bohac noted there are more than 250 vacancies for Governor-appointed positions, with over 40% from the 3rd Congressional District. He stated the bill would allow for increased representation and reduced expenses.

Monica Gross, Foster Care Review Office, testified the measure would allow local review boards to continue to meet virtually without violating the Open Meetings Act. Their review boards hold over 500 public meetings per year.

Don Lease, Banner County, testified that behavioral health advisory committee representatives often constitute long travel distances for short meetings. He highlighted that satellite locations offer availability for public access while reducing travel burdens.

Opponents

Korby Gilbertson, Media of Nebraska Incorporated, testified in opposition. She mentioned their group discussed that the measure would make it easier for reporters to attend meetings, but also raised concerns that people may multi-task and not fully pay attention when participating remotely. She stated the group believes it is risky to remove face-to-face interaction.

Senator Lonowski closed by reiterating this would greatly increase volunteer participation and the willingness of individuals to serve on boards and commissions.

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

The Committee reported no action on the measure.

LB 964 - Adopt the Nebraska Public Property Disclosure Act. Bostar.

The bill proposes to create the Nebraska Public Property Disclosure Act.

Under the act, the governing body of a political subdivision shall hold an open and public hearing prior to any sale or lease of real property owned by the political subdivision or any purchase of real property by the political subdivision. Any person may appear at the hearing and speak for or against the sale, lease, or purchase and raise any issue regarding the property.

After the public hearing, if the governing body decides to complete such sale, lease, or purchase, the governing body shall do so within two months after the date of such hearing. If such sale, lease, or

purchase is not completed within such two-month period, the governing body shall hold a new hearing before proceeding with such sale, lease, or purchase.

Public notice would be required of the governing body at least ten days prior to the sale, lease, or purchase. The notice shall be in a legal newspaper published in or of general circulation in the political subdivision. The notice shall state the legal description, address, assessed value, proposed sale, lease, or purchase price, including any proposed lease term, and the name of any proposed seller, buyer, lessor, or lessee of the real property.

The Government Committee held the hearing for LB 964 on Thursday, Feb. 5, 2026.

A representative from Senator Bostar's staff opened the hearing by offering an amendment that would replace the bill. He explained that the amendment was developed to meet the needs of stakeholders while still ensuring public transparency.

The amendment, AM 1952, strikes the original provisions of the bill and would require that a political subdivision shall not execute a purchase contract for real property with an assessed value of $20,000 or greater unless such purchase contract is included as an agenda item listed for action at a public meeting of the political subdivision. It would also require a political subdivision to print and publish a notice of the execution of such purchase contract at least 10 days prior to execution. The notice shall be in a legal newspaper published of general circulation in the county where the political subdivision maintains its principal office, or where the governing body of the political subdivision conducts public meetings.

The amendment requires the notice to include the legal description, address, market value, purchase price for the real property, and the name of the purchaser.

The amendment also provides exemptions for transactions covered under existing Federal Highway Administration regulations.

Proponents

Chris Elliott, Nebraska Public Power District, testified in support, noting that NPPD supports the measure with the agreed-upon amendment.

Devin Brundage, Central Nebraska Public Power and Irrigation District, testified in support of the bill with the amendment and expressed appreciation for the collaboration with Senator Bostar to address concerns and avoid undue burdens that could hinder land management.

Beth Bazyn Ferrell, Nebraska Association of County Officials (NACO), testified in support and thanked Senator Bostar for his work on the amendment. She explained that NACO initially had concerns about parcels required for easements on right-of-way projects, which are typically smaller dollar amounts and would have required significant additional effort under the original bill. She noted that the amendment addresses those concerns through the $20,000 threshold.

Joe Kohout, representing the Lancaster County Board of Commissioners, testified in support.

Opponents

Jacob Farrell, Omaha Public Power District, testified in opposition. He noted that OPPD is committed to transparency, but the bill would result in redundancy and operational delays with potential negative economic impacts. The bill adds a layer of red tape, increasing the complexity of routine business operations, and would undermine the authority of locally elected boards to determine how to best operate. He also expressed concern that requirements to publish names and transaction details could jeopardize sensitive negotiations.

Letters were submitted for the record by one proponent and two opponents.

The Committee reported no action on the measure.

LB 1145 - Change provisions relating to notice requirements for a meeting of a public body under the Open Meetings Act. Lonowski.

Requires governing bodies of all political subdivisions to provide notice at least twice a year of the regular meeting schedule, location, and the method designated by the public body to provide reasonable advance notice of each meeting, such twice-yearly notice shall be in a legal newspaper of general circulation within the jurisdiction. Exempts a city of the second class or village, and a rural or suburban fire protection district. The bill outlines that failure to comply with such notice requirement shall not void any action of a public body. Strikes existing notice and publication requirements.

The Government Committee held the hearing for LB 1145 on Thursday, Feb. 5, 2026.

Senator Lonowski opened the hearing, noting the measure was introduced at the request of Nebraska Association of County Officials (NACO), Nebraska School Boards Association, and the League of Municipalities. He explained the bill is a result of issues stemming from LB 148 (2020), which created confusing provisions and has led to an increasing number of instances where newspapers have not published required notices. He emphasized that newspapers are not intentionally failing to publish the notices, but the consequences for political subdivisions can be significant when it occurs.

Proponents

Lynn Rex, League of Nebraska Municipalities, provided a history of the Public Meetings Act. This measure simply reinstates what was law and practiced by public bodies for 45 years, from 1975 to 2020. The bill states notice would be twice a year – but it was agreed to this morning with the Nebraska Press Association to bump that to 4 times a year – this provision would not apply to cities of second class and rural fire districts. Rex explained that LB 148 (2020) was passed due to Senator Groene's concerns with actions taken by one NRD, but it ultimately created what she described as a "Rubik's Cube" of compliance. She emphasized that lifting the restrictions applies only to failures to publish methods of notification, not to the actual notice of meetings.

Beth Bazyn Ferrell, Nebraska Association of County Officials, testified that the Open Meetings Act continues to be a work in progress. The post-2020 process has been challenging for public bodies and has frequently resulted in the need to cancel meetings. NACO recognizes that meeting postings are a necessary revenue stream for newspapers and looks forward to continuing conversations on the measure.

Colby Coash, Nebraska Association of School Boards, discussed that this measure is a true clean-up. The law wasn't broken in 2020, and this fixes what wasn't broken.

Larianne Polk, ESU Coordinating Council, explained that current practices require notices for each meeting to be published in multiple newspapers. The measure doesn't reduce the number of meeting notices but would update how they may be published and foster the establishment of a more consistent process. Modernization would allow public bodies to be better stewards of taxpayer dollars. Currently, ESUs spend approximately $9,700 annually on notices, and this measure would reduce that to about $2,000.

Dean Edson, Nebraska Association of Resources Districts executive director, testified in support. Edson thanked Senator Lonowski for his leadership on this issue by bringing the parties together to modernize public meeting notices. This is a complex issue, and we want to make sure the public is notified of upcoming meetings.

The changes proposed in this legislation to publish meeting notice twice a year are workable for the NRDs. It might help the public to put the upcoming meetings on their personal calendar. In any event, I can assure you the NRDs will continue to public notice the monthly meetings and record them in the minutes.

We try to get more involvement from the public to participate in protecting and enhancing natural resources in Nebraska. In addition to publishing public notice in a local paper, all 23 NRDs have websites and have been posting meeting notices and minutes on their sites for years. Many have gone beyond that and use social media to announce upcoming meetings.

The NRDs work hard to meet the compliance challenges with the publication requirements of Section 84-1411. The districts cover several counties, and in some cases, there is no daily paper left in the district. We have also run into problems where notices were filed with the newspaper, but it did not appear in the paper.

Edson provided an example of his hometown newspaper, the Gothenburg Times. This was a weekly newspaper that had been in business for over 100 years, in which he was a fourth-generation subscriber. It was the site for public notices for that community. In 2023, they announced that they ceased operations immediately and there would not be any further publications. The website was taken down immediately as well.

It is the political subdivision that pays the price for notices not running in the local paper. Not only did the political subdivisions lose out on public notice for the next edition, but they also lost the local paper to publish notices permanently. Some had to cancel regularly scheduled meetings as the newspaper posting was not available. If they had the meeting anyway, they would be in violation of the law.

There is a declining readership of printed newspapers. I am still part of the older generation that has four, printed newspaper subscriptions, but those individuals are a declining number. The younger generation gets their news from other sources, not necessarily newspapers. We need to modernize public notices, so the public is informed of meetings.

Matt Hansen, Lancaster County, testified that under the current requirement, newspapers set the deadlines for how and where meetings can be posted. He said this becomes difficult because the time it takes to get notice in the paper can vary by as much as a week.

Joe Kohout, representing United Cities of Sarpy County, testified in support noting that the measure addresses a practical problem that communities have faced. Reliance on newspapers creates legal liabilities for public bodies through no fault of their own.

Don Lease, Banner County, testified in support, stating the bill solves a lot of problems for rural Nebraska. He added that the state may eventually need to take it a step further and move to entirely digital notice.

Opponents

There was no opponent testimony.

Neutral

Kristen Hassebrook, Nebraska Press Association and Media Nebraska, testified in a neutral capacity. She noted that newspapers are pillars of public notice and record retention, and that Nebraska papers published over 125,000 notices last year. These notices are not merely informational, but part of the legal process. Newspapers have worked to modernize and incorporate new technologies. The Press Association remains neutral on the bill, contingent on setting the publication requirement at four times per year rather than two.

Written testimony was provided by 16 proponents, including the Central Platte NRD, and one opponent.

The Committee reported no action on the measure.

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.

First, the bill proposes to create the Preventing Lethal Agricultural and National Threats Act. The Act creates penalties for knowingly importing a high-risk agricultural pathogen or pest into the state or importing such with a conscious disregard of a risk that the pest could cause significant harm to crops, livestock, or ag ecosystems. An exception is provided if receiving a permit from the Department of Agriculture.

Criminal enhancements are provided if the violation involves concealment of the origin of the pest, the person acting is funded by a foreign government, or results in actual economic damage exceeding $1 million.

High-risk agricultural pathogen or pest means:

(a) Any disease or pest included in the list of diseases or pests of concern, as such list existed on January 1, 2026, established by the Animal and Plant Health Inspection Service of the United States Department of Agriculture.
(b) The department may adopt and promulgate rules and regulations that designate any agent, toxin, or organism as a high-risk agricultural pathogen or pest if such agent, toxin,

or organism is capable of causing significant harm to crops, livestock, or agricultural ecosystems.

Additionally, the bill proposes to create the Critical Infrastructure Protection Act with the purposes of protecting Nebraska's critical infrastructure by prohibiting foreign adversaries from accessing state critical infrastructure, assessing Nebraska's vulnerability to sanctioned communications equipment, and prohibiting the use of foreign adversary cameras and laser sensor technologies in Nebraska transportation systems.

The act defines critical infrastructure as systems and assets, whether physical or virtual, so vital to Nebraska or the US that the incapacity or destruction of such systems and assets would have a debilitating impact on state or national security, economic security, and public health.

Critical infrastructure would include gas and oil production, storage, or delivery systems; water supply, refinement, storage, or delivery systems; telecommunications networks; electrical power delivery systems; emergency services; transportation services; and personal data storage systems including cybersecurity.

The act prohibits any company or governmental entity that is constructing, repairing, operating, or accessing critical infrastructure from entering into an agreement with a foreign principal that would allow the foreign principal to directly or remotely access or control critical infrastructure. Exceptions are made if no other reasonable option for addressing the need exists, the contract is approved by the AG, and if not entering the contract would pose a greater threat.

The act requires registration with the AG to access critical infrastructure, including paying a registration fee not to exceed $150. Owners of critical infrastructure are required to notify the AG of the proposed sale or transfer of critical infrastructure to or by a person domiciled outside the US or with any foreign adversary ownership.

The act requires that all software used in critical infrastructure located within or serving Nebraska shall not include any software produced by a company headquartered in and subject to the laws of a foreign adversary or a company under the direction or control of a foreign adversary.

The AG is required to create a public list of prohibited network-connected technologies that shall not be connected to critical infrastructure operating networks. Government entities and critical infrastructure providers are prohibited from adding any listed prohibited network-connected technology to any critical infrastructure operating network. The Act creates a civil penalty for violations of $10,000/day for failure to certify that a communications provider does not use equipment on the Covered List.

Lastly, the bill adds information that relates details of physical and cyber assets of critical water infrastructure to the list of records which may be withheld from the public by the lawful custodian of the records.

The Judiciary Committee held the hearing for LB 1096 on Thursday, Feb. 5, 2026.

Senator Bostar opened on the bill, noting it creates a felony for knowingly disrupting our agriculture/food systems. The bill uses existing USDA lists for high-risk pathogens and pests. Foreign adversaries, like China, have already tried to infiltrate critical systems, including water and power plant infrastructure. The bill directs the Attorney General to keep a list of prohibitive technologies (cameras, sensors, etc.) that cannot be connected to public infrastructure systems. He noted additional clarifications would be brought through amendments.

Senator Storer asked about the basis for including agriculture in the bill alongside transportation, noting they are two major sectors, and questioned why they were combined. He also asked how background checks would apply to agriculture employees. Senator Bostar responded that agricultural security is a major component of the food system, and that agriculture employees would not be included unless the Attorney General added them to the list.

Senator Storer noted that the Department of Transportation and other entities are identified as part of critical infrastructure and asked whether their employees would be subject to background checks. Senator Bostar responded that employees performing routine tasks, such as plowing roads, would not be included, but employees involved in IT or transportation systems critical to security would be subject to the checks.

Senator Hallstrom asked whether any infrastructure had already been accessed and whether the bill was intended to address current and future threats. Senator Bostar replied that there are persistent threats.

Senator Storer asked whether individual RFID cattle ear tags would be considered a concern. Senator Bostar responded that if the tags are networked, they could be, and noted the bill calls for the Attorney General to maintain a list of compromised technologies.

Proponents

Lt. Governor Joe Kelley testified in support on behalf of the Governor. He stated the bill provides an essential enforcement mechanism and that Nebraska cannot afford to treat security as just another line item in the budget. He said the state remains a primary target for adversary sabotage and that there are ongoing conversations with the Office of the CIO to ensure systems are protected.

Jessica Shelbourn, Nebraska Department of Agriculture Deputy Director, testified in support. She noted these pests and diseases could cause significant harm to plants and livestock. Because the department's inspection service works closely with the federal government, she said it makes sense to use the federal lists. She explained that staff work daily to inspect and reduce the spread of diseases and pests. She cited examples in other states, such as Texas, where unsolicited packets of seeds—reportedly from China—have appeared on doorsteps and could contain pathogens or invasive species. She also referenced other incidents involving the smuggling of agricultural pathogens. She stated that new and effective changes like LB 1096 are welcomed by the department.

Elizabeth Elliot, Lincoln Transportation and Utilities Director, testified in support. She noted this bill adds critical water infrastructure to the list, which helps balance government transparency with the need to protect critical infrastructure (drinking water and waste water). Maintaining public trust means maintaining transparency but also protecting our security. She noted public records request for maintenance schedules, frequency of work, and specific locations could reveal when and where systems are most vulnerable. She noted the need to protect the security of these systems while remaining transparent to the public.

Senator Rountree asked who is making these public records requests. Elliott responded that some requests are generated by AI systems seeking information for marketing purposes, while others are vague and lack clear identification of the requester. She said the requests are often very large, and when LTU estimates the time required to compile the information, the requester sometimes abandons the request. She noted these requests are becoming more frequent, with LTU responding several times a month. She added that during major remodeling or shutdowns, there can be openings where systems could be disrupted, and for security reasons, it is best to keep certain information private.

Michael Lucci, founder of State Armor, testified in support. He explained that State Armor focuses on hybrid warfare and pre-positioning for attacks, and he said there have been multiple attacks on states. He referenced a bust in Las Vegas involving a biolab allegedly intended to distribute diseases such as Ebola and HIV. He stated that the individual involved described himself as a Chinese national intending to harm the United States, and that the lab was located near a military base.

He said similar incidents have occurred in various parts of the country. He also stated that Huawei telecommunications equipment surrounds multiple military bases and could be used to disrupt military signals. He said he had been told of Huawei cameras in Nebraska being accessed remotely to monitor specific assets, and that Nebraska's exposure is outsized compared to other states. He described China as an enemy military power and said the threat is significant. He added that in March 2025, the federal government indicated states should take the lead in determining what should be included on critical infrastructure lists. He said China views the openness of U.S. systems as a weakness that can be exploited.

Jackie Deal, Long Term Strategy Group, testified in support. She quoted multiple sources that have stated that the nation is being infiltrated through roads, bridges and water infrastructure. She said China's military buildup is the largest in history, but that Chinese officials describe their primary "magic weapon" as the use of operatives embedded in government and companies. She said these operatives may file records requests, obtain government contracts, and position themselves in ways that could enable military operations.

Opponents

Tip O'Neill, President of the Nebraska Telecommunications Association, testified in opposition. He expressed concerns about the background check requirements for employees, noting they would be costly and time-consuming for telecommunications providers. He said the bill would make the Attorney General's office the gatekeeper for who could access information, and that the requirements could overwhelm the office. He also stated the bill could stall broadband work across the state. He said the association wants to work with the Legislature to strengthen security without slowing down or limiting services.

Jeremy Crandall, CTIM Wireless Trade Association representing AT&T, T-Mobil, and Verizon, testified in opposition. He said they share the same goal as the bill sponsor to protect national security. However, he noted the opposition lies on two things: the current federal administration and the FCC are already acting on this matter, and there will be immediate impacts to constituents due to the FCC's "Rip and Replace" program. He stated that while the bill is well-intentioned, it conflicts with current FCC efforts and could affect reliability and connectivity.

Grant Leach, Nebraska Advocacy Group and Rural Telecom Group, testified in opposition. He noted he is an attorney at Husch Blackwell focusing on national security law and regulations. He said this bill is well intentioned and there are very bad actors associated with foreign adversaries – these security threats are not a boogeyman this is real and happening. However, he stated the bill would increase burdens on communications companies. He also noted the bill should include investment provisions to address foreign adversary ownership or investment concerns.

Tim Pospisil, Nebraska Public Power District, testified in opposition. He noted that the threats are real and NPPD has seen them for the last 20 years. He outlined specifics that would lead to unintended consequences, including issues related to reporting requirements and what "company" means. He said Section 10 duplicates existing federal mandates the industry already follows. Section 12 imposes restrictions on software and components, and that NPPD uses about 10,000 different software systems, making compliance difficult.

Jon Becker, Vairo Wireless, testified in opposition. He explained their network was built using China's Huawei technology and is now part of FCC's "Rip & Replace" program to remove this technology and transition to a more secure system. He said Section 15 would fine them for technology that federal law already requires them to remove. He noted Vairo is working to replace the technology but could face fines if the work is not completed quickly enough due to supply chain issues. He stated Vairo remains committed to completing the program in Nebraska, with a current deadline of May 8 and a six-month extension expected, moving the completion date to November.

Hunter Traynor, Nebraska Chamber of Commerce, testified in opposition. He noted this is a very broad bill with vague language. He also noted the flow down for entity ownership control is vague on first read.

Neutral

Ryan McIntosh, Nebraska Bankers Association and Nebraska Volunteer Firefighters Association, testified in the neutral capacity. He noted a specific section related to emergency services where the language could be adjusted.

Matthew Gregory, Nebraska Farmers Union, testified in the neutral capacity. He noted they are in support of the first section related to agriculture pest and pathogens. He raised concerns with language in section 13 related to smart meters and solar panels, noting NFU would like to see more solar development and would be wary of provisions that could exclude Chinese solar panels. NFU has spoken to Senator Bostar's office about an amendment they could support.

Jessica Kolterman, Lincoln Premium Poultry, testified in the neutral capacity. She said they are not opposed to the concept of the legislation but have two concerns as a business. As a food processor, USDA refers to Lincoln Premium Poultry as critical infrastructure, and she said it is unclear whether they would be considered critical under the bill. She also noted that if they were required to report every cyber-attack, they would need to hire multiple full-time employees. She explained they experience thousands of cyberattacks each week and already have a full-time staff member dedicated to handling them.

Senator Bostar closed on the bill, stating they are eager to move forward and find the right language to ensure the legislation's intent.

Letters submitted for the record included one opponent.

The Committee reported no action on the measure.

LB 1183 - Change provisions relating to valuation of property. Lippincott.

The bill proposes to drop the taxable values of real property in half.

The Revenue Committee held the hearing for LB 1183 on Thursday, Feb. 5, 2026.

Senator Lippincott opened on the bill, stating it would provide a 50% cut in property taxes. Currently, 60% of our property taxes are paid to schools. Under the bill, schools would move to a block grant system, shifting $1.2 billion into direct support for each district and for teachers. He said the current system does not put people first, and this proposal would be a beneficial change to state statute for all real property. He described the bill as structural reform intended to restore boundaries and lower property taxes for the people.

Proponents

Doug Kagan, Nebraska Taxpayers for Freedom, testified in support. He stated that property taxes have increased significantly and described Nebraska's property tax system as archaic compared to other states. He said Nebraska's caps are not working because property taxes remain high instead of decreasing as they have in other states.

Eric Underwood testified in support, stating that people feel they have no opportunity to voice their opinions on high property taxes.

Allan Seybert, Nebraska Taxpayers for Freedom, testified in support of the bill, stating that most property values in Douglas County do not change every year, similar to Lancaster County, and said properties should be reevaluated every year.

Tom Nesbitt, testifying as a private citizen, supported the bill and restated that it would cut property taxes in half. He said the measure supports the people and provides immediate relief to all Nebraskans, including renters. He described the bill as a first step in helping fund schools while protecting Nebraska families.

Danna Seevers, testifying as a private citizen, stated that farmers are facing sharply increasing property taxes, putting them at risk. She said teachers and front-line workers have seen no benefits, and that the bill would put $2.6 billion back into the pockets of teachers, families, and farmers.

Doug Fitzgerald, testifying as a private citizen, reiterated the proposed 50% cut in property taxes and said the bill is about supporting the people and restoring trust.

Bruce Rieker, Nebraska Farm Bureau, testified in support on behalf of several agricultural groups. He said the bill is not their preferred option, but they support it because it would provide some short-term relief to taxpayers.

Opponents

John Cannon, Nebraska Association of County Officials, testified in opposition. He stated that the first people to complain about their taxes are the same people who complain about things like bad roads and said those services need to be funded locally rather than by the state.

Courtney Wittstruck, Nebraska Community College Association, testified in opposition, stating that reducing property taxes would increase financial risk and would raise constitutional concerns.

Connie Knoche testified in opposition, saying that this would result in funding cuts to schools. She stated that reducing the most recent property taxes would cause schools to have to cut services, as they would have to increase levies as much as possible.

Shane Rhian, Omaha Public School District, testified in opposition, stating it would be detrimental to all school districts statewide. Cutting property taxes in half would be catastrophic to schools, as it would negatively affect school financial aid.

Jack Moles, Nebraska Rural Community Schools Association (NRCSA), testified in opposition, restating it would be disastrous for most, if not all, schools in the state.

Dave Welsch, Milford Board of Education, testified in opposition, stating the bill is not a solution. His solution to property tax relief was to look at LB 1038.

There was no neutral testimony.

Letters for the record were submitted by 31 opponents and eight opponents.

The Committee reported no action on the measure.

The Revenue Committee held the hearing for LB 1219 and LR 317 CA jointly, on Thursday, Feb. 5, 2026. Both include the same language – one is a statutory change and the other is a constitutional amendment.

LB 1219 - Limit the amount of property taxes that may be levied by a political subdivision. Brandt.

The bill proposes that beginning Jan. 1, 2027, the total amount of property taxes that may be levied by a political subdivision in any year shall not exceed the total amount levied in the prior year by more than the allowable growth percentage.

(a) Allowable growth percentage means a percentage equal to the sum of (i) two percent plus (ii) the political subdivision's real growth percentage;

(b) Real growth percentage means the percentage obtained by dividing (i) the political subdivision's real growth value by (ii) the political subdivision's total property valuation from the prior year; and

(c) Real growth value means the increase in a political subdivision's total property valuation from the prior year to the current year due to (i) improvements to real property as a result of new construction and additions to existing buildings, (ii) any other improvements to real property which increase the value of such property, (iii) annexation of real property by the political subdivision, (iv) a change in the use of real property, and (v) any increase in personal property valuation over the prior year.

LR 317CA - Constitutional amendment to limit the annual growth in the amount of property taxes levied by political subdivisions. Brandt.

Beginning Jan. 1, 2027, the total amount of property taxes that may be levied by a political subdivision in any year shall not exceed the total amount levied in the prior year by more than the allowable growth percentage.

(a) Allowable growth percentage means a percentage equal to the sum of (i) two percent plus (ii) the political subdivision's real growth percentage;

(b) Real growth percentage means the percentage obtained by dividing (i) the political subdivision's real growth value by (ii) the political subdivision's total property valuation from the prior year; and

(c) Real growth value means the increase in a political subdivision's total property valuation from the prior year to the current year due to (i) improvements to real property as a result of new construction and additions to existing buildings, (ii) any other improvements to real property which

increase the value of such property, (iii) annexation of real property by the political subdivision, (iv) a change in the use of real property, and (v) any increase in personal property valuation over the prior year.

The Revenue Committee held the hearing for LB 1219 and LR 317 CA jointly, on Thursday, Feb. 5, 2026.

Senator Brandt opened on the proposals, stating the measures are intended to put guardrails on property taxes. The CA would allow citizens to vote on the proposal. This is an affordability crisis for taxpayers. Senator Brandt said he prefers LB 1219 because it can be paired with other tax proposals to make a greater impact.

Proponents

Doug Kagan, Nebraska Taxpayer for Freedom, testified in support of the measures. He stated that Nebraska taxpayers deserve a tight and secure lid on their property taxes.

Allan Seybert, Nebraska Taxpayers for Freedom, testified in support, stating the measures would provide real property tax relief.

Bruce Rieker, Nebraska Farm Bureau, testified in support on behalf of several agriculture groups. He stated that in 16 counties, property taxes grew faster than real economic growth. He said a 2% cap would significantly reduce property tax growth, estimating it would result in $1.5 billion less in taxes than if no changes were made. He also noted property taxes would have increased by about $160 million last year under the cap, instead of roughly double that amount.

Opponents

Jack Moles, Nebraska Rural Community Schools Association (NRCSA), testified in opposition, stating these bills would fail to meet the needs of most political subdivisions, including public schools. He said his organization is not opposed to raising teachers' salaries but the bills do not provide a clear vision of the proposed 2% cap, and NRCSA cannot support them.

Steven Curtiss, City of Omaha finance director, testified in opposition, stating that the majority of Omaha's expenses are personnel. He said the city has already struggled to adequately fund law enforcement, including hiring new officers and purchasing equipment, due to budget constraints.

Meg Harris, City of LaVista Finance Director, testified in opposition, stating that TIF is essential to LaVista as it has created new opportunities that attract new visitors and tourism to Nebraska, which wouldn't exist without TIF.

Courtney Wittstruck, Nebraska Community College Association, testified in opposition, stating that they remove a financial safety net for community colleges.

Shane Rhian, Omaha Public Schools, testified in opposition, stating that these bills would provide very limited flexibility for schools to adopt transformations in their funding structures. These bills would restrict property tax revenues and reduce overall funding for public schools. He noted these bills would likely cause teachers to leave, as they are dealing with inflation on top of these caps. He

said that the foundation aid didn't give them any funding in OPS, unlike other schools that did receive funding.

Larianne Polk, Educational Service Units (ESUs), testified in opposition, stating that they are concerned about how the ESU funding system responds to a reduction in capacity. She stated that these bills are concerning because there is no mechanism within these bills to repair any losses. She noted there is no guarantee that the dollars will be restored.

Jon Cannon, Nebraska Association of County Officials, testified in opposition, stating that reduced road funding would directly affect the agricultural sector. He said the state is not providing additional financial support while imposing caps on counties.

Christy Abraham, League of Nebraska Municipalities, testified in opposition, stating municipalities needs more time to work and grow under the cap that was placed a year ago.

Gary Kubicek, Nebraska Association of School Boards, testified in opposition, noting these are one-size-fits-all bills. He said they would restrict the financial flexibility needed to maintain safe and effective learning environments and could conflict with existing legal frameworks for school districts.

Neutral

Craig Bohz, a farmer in Southeast Nebraska, testified in a neutral capacity. He told the committee that if the Legislature had capped spending at 2% in 1998, the state would not be facing the current situation. He said the state needs a hard cap on spending, needs to eliminate the TEEOSA formula, and needs to address valuations, noting that only about 1% of property sells each year yet those sales set values for the other 99%. He also suggested limiting the number of school districts statewide to 50.

In closing, Senator Brandt discussed that Jefferson County only has two or three farms sold each year, and yet they revalue all 500 farms on those sales. Lancaster County ag valuations went up 42% last year. With producers underwater on corn by $0.40-$0.50 per bushel, it's just a crime. Senator Brandt told the committee if the measure comes out of committee, it would be his personal priority.

The committee has not reported any action on the proposals.

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 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 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.

The committee has not reported any action on the bill.

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

Thursday, February 12th

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 18 – Dept. of Agriculture, is scheduled for a hearing before the committee on Thursday, Feb. 12.

Executive Board, Room 1524 - 12:00 PM

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.

Revenue, Room 1524 – 1:30 PM

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. Senator Andersen Prioirty.

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.

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	Presented to Governor on Feb. 5, 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		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 (2026)	Support	Natural Resouces	1/21/2026		FA388 Filed - Kauth
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		FA390 Filed - Kauth
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	Select File	FA423 Filed - Kauth
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	General 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	FA456 Filed - Kauth
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			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			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		FA707 Filed - Kauth

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**			**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**			
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.