



8100 South 15<sup>th</sup>  
Suite B  
Lincoln, NE 68512

[nard@nrdnet.org](mailto:nard@nrdnet.org)  
(402) 471-7670

March 28, 2024

TO: NARD Board, NRD Managers and Conservation Partners  
FROM: Dean E. Edson, NARD Executive Director  
RE: March 28 NARD Update

**Remaining days of the Session** - The Nebraska Legislature completed the 52<sup>nd</sup> day of the 60-day session on March 28<sup>th</sup>.

Speaker Arch announced that all bills need to be advanced from General File by next Friday, April 5, 2024, to be further considered this session. That would be the 56<sup>th</sup> day of the session.

Senators are on Easter Break and will return to session on April 2, 2024, the 53<sup>rd</sup> Day of the session.

### **General File Debate**

**Property tax relief package debated** - The Revenue Committee released their property tax reform package on March 26, 2024, with AM 3203 to LB 388. Senators debated the measure on Wednesday afternoon and recessed after about four hours of debate.

During debate, Senator Linehan announced there would be an amendment as some of the concepts the committee agreed to did not get included in the committee amendment. The bill will not come up again until next Tuesday.

Several senators spoke against the sales tax increases and have filed motions to delay action on the bill.

In addition, part of the package is dependent on the Education Committee bill, LB 1331, which has not advanced out of committee. The Education Committee is expected to hold an executive session on the bill next Tuesday.

The committee amendment, AM 3203, contains amended provisions of LB 1414 and proposes new property tax limits on counties, cities, and villages. It also proposes increasing sales tax and expanding the sales tax base to provide additional property tax relief. A summary of the changes follows.

### **Property Tax Limits**

The committee amendment creates the Property Tax Growth Limitation Act which sets property tax limits on any county, city, or village. These entities are defined as political subdivisions for the purposes of the new limits put in place. Other political subdivisions are not included in the new limitations.

For fiscal years beginning on or after July 1, 2024, a political subdivision's (as defined in the Property Tax Growth Limitation Act) preliminary property tax request for any year shall not exceed its property tax request authority for such political subdivision in the prior fiscal year.

Growth percentage is defined in the bill as the percentage obtained by dividing (a) the political subdivision's growth value by (b) the political subdivision's total property valuation from the prior year.

Growth value is defined in the bill as the increase in a political subdivision's total property valuation, including any increase to the valuation of any tax increment financing project located in the political subdivision, from the prior year to the current year due to (a) improvements to real property as a result of new construction and additions to existing buildings, (b) any other improvements to real property which increase the value of such property, (c) annexation of real property by the political subdivision, (d) a change in the use of real property and (e) any increase in personal property valuation over the prior year.

In addition to the preliminary property tax request authority, the political subdivision's property tax request authority may be increased by:

- 1) The greater of three percent or the percentage change in the consumer price index over the most recently completed calendar year.
- 2) The amount of property taxes budgeted for approved bonds.
- 3) The amount of property taxes needed to respond to an emergency declared in the preceding year, as certified to the auditor.
- 4) The amount of unused property tax request authority, subject to the limitation provided in this act.
- 5) The amount of property taxes budgeted in support of a service relating to an imminent and significant threat to public safety or public health that (a) was not previously provided by the political subdivision and (b) is the subject of an agreement or a modification of an existing agreement executed after the operative date of this act.
- 6) An amount equal to a six percent increase in compensation for law enforcement officers, firefighters, or corrections officers, except that this subdivision shall not apply unless the political subdivision determines that it is understaffed with respect to law enforcement officers, firefighters, or corrections officers.
- 7) A political subdivision may increase its property tax request authority over the amount determined if such increase is approved by a majority of legal voters voting on the issue at an election.

### **Unused Budget Authority**

A political subdivision (county, city, or village) may choose not to increase its total property taxes levied by the full amount of the property tax request authority allowed in a particular year. In such cases, the political subdivision may carry forward to future budget years the amount of unused property tax request authority, but accumulation of unused property tax request authority shall not exceed an aggregate of five percent of the total property tax request authority from the prior year.

### **Sales Tax Changes**

A potential increase in the sales tax from 5.5% up to 6.5% as of January 1, 2025, dependent on the projected revenues of the state at the end of the fiscal year 2023-24.

If the actual General Fund net receipts for fiscal year 2023-24 exceed 3.5% of the most recent forecast of General Fund net receipts for such fiscal year provided by the Nebraska Economic Forecasting Advisory Board, the Tax Commissioner shall set the rate in accordance with the following:

- 1) If actual General Fund net receipts for fiscal year 2023-24 exceed the forecasted General Fund net receipts for such fiscal year by at least \$116.5 million but less than \$233 million, the rate shall be 6.25%.
- 2) If actual General Fund net receipts for fiscal year 2023-24 exceed the forecasted General Fund net receipts for such fiscal year by at least \$233 million but less than \$349.5 million, the rate shall be 6.0%.

- 3) If actual General Fund net receipts for fiscal year 2023-24 exceed the forecasted General Fund net receipts for such fiscal year by at least \$349.5 million but less than \$466 million, the rate shall be 5.75%.
- 4) If actual General Fund net receipts for fiscal year 2023-24 exceed the forecasted General Fund net receipts for such fiscal year by at least \$466, the rate shall be 5.5% percent.

The increase cannot exceed a one cent increase in the overall sales tax rate.

### **Broadening the Sales Tax Base**

The amendment proposes to remove sales tax exemptions for soda, candy, pet services, storage and moving services, and dry cleaning.

The amendment also makes the following changes to other taxes:

1. It also removes an exemption for and setting the sales tax for Nebraska Lottery sales at twenty percent (20%). Games of Skill (electronic gambling devices) are currently subject to a twenty percent (20%) sales tax.
2. Increases taxes on Cigarettes to \$1 dollar per pack total, a \$0.36 increase from the current \$0.64.
3. Institutes a 100 percent tax on CBD and consumable hemp products.
4. Doubles both tiers of taxation on vaping.
5. Establishes a tax on companies doing business in Nebraska and whose gross advertising revenue exceeds one billion dollars (\$1,000,000,000.00); sets such tax at seven and one-half percent of the assessable base for that period. Additionally, it exempts television and radio broadcasters from the tax.

### **New Sales Tax Exemption**

The amendment provides a sales tax exemption for the sale of electricity, natural gas, and propane for residential use. This exemption is limited to only the primary residence of an individual.

### **Where does the new tax go?**

Estimates from the Governor's office indicated LB 388 would bring in an estimated \$650 million in new revenue. Couple with the estimated savings in the budget reduction, close to \$1 billion would be available for property tax relief.

However, the amendment does not spell out how the property tax relief would be distributed.

According to various reports, the Education Committee is working on a bill, LB 1331, to distribute the funds to schools for property tax relief. That bill is expected to be advanced out of committee early next week.

The counties, cities and villages apparently will not receive offset state aid for the new caps. However, cities with optional sales taxes would receive new funds from the expanded sales tax base.

According to estimates from the Governor's office, the money, when coupled with existing caps on school property tax revenues, would cut school taxes by more than 45% statewide. Currently, levies range from less than 40 cents per \$100 of valuation up to about \$1.18, not counting bond issues. Under the proposed plan, the levies would range from about 20 cents up to about 75 cents.

**LB 937 - Adopt the Caregiver Tax Credit Act. Bostar. Bostar Priority Bill.**

A bill to provide tax credits for caregivers has become a bill for other tax credit bills was advanced from General File by 40-0-9 vote on March 28<sup>th</sup> after adopting the committee amendment and a couple of other amendments.

The committee amendment incorporates the provisions of 10 other tax related bills into LB 937. Also adopted was an amendment offered by Senator John Cavanaugh to exempt diapers from sales tax and an amendment from Senator Tom Brandt to allow for new technologies to be used by ethanol producers to denature ethanol.

Of interest to NRDs is LB 1184, which proposes to adopt the Reverse Osmosis System Tax Credit Act to provide a tax credit for installation of reverse osmosis systems for one or more of the listed chemicals. The original bill also required a real-time nitrogen management plan to be implemented by January 1, 2025, but that is not included in the committee amendment.

The credit would be for individuals that install systems at a primary residence for chemical that are above:

- 1) Ten parts per million for nitrate nitrogen;
- 2) Four parts per trillion for perfluorooctanoic acid or perfluorooctanesulfonic acid;
- 3) One on the Hazard Index for perfluorononanoic acid, perfluorohexanesulfonic acid, hexafluoropropylene oxide dimer acid and its ammonium salt, or perfluorobutanesulfonic acid

The refundable tax credit would be equal to fifty percent of the cost incurred by the taxpayer during the taxable year for installation of the reverse osmosis system, up to a maximum of one thousand dollars.

The department shall consider applications in the order in which they are received and may approve tax credits under this section each year until the total amount of credits approved for the year equals one million dollars

The Department of Revenue may adopt and promulgate rules and regulations to carry out the Reverse Osmosis System Tax Credit Act.

Again, the amendment does not include a real-time nitrogen management plan to be in place as was originally proposed in LB 1184.

Below are the hearing notes on LB 1184.

**The Revenue Committee held the hearing on LB 1184 on February 15<sup>th</sup>.**

Sen. Bostar opened on the bill discussing NDEE's water quality report. He discussed the risks associated with ingesting nitrate from drinking water. He also mentioned uranium and its risks noting that it has been found in high concentrations in certain areas of the state. He answered questions related to the fiscal note.

**Proponents**

Dean Edson presented testimony in support of LB 1184 on behalf of NARD. We would like to thank Senator Bostar for introducing this bill. We need to do more to improve and protect water quality in Nebraska.

The NRDs have been working with producers to properly apply fertilizer to reduce nitrate contamination. This problem did not occur overnight and will not get resolved quickly. However, there are more things we can do to get to that goal.

The testimony included an attached copy of all 23 NRDs annual water quality sampling. In general, here is a summary:

- NRDs collect on average 12,051 nitrate samples annually.
- NRDs monitor on average 10,666 wells annually.
- All NRDs use this data to make management decisions, update groundwater rules and regulations, and submit to the Clearinghouse.
- All NRDs share data collected with NRD board members, Nebraska Department of Environment and Energy (NDEE)/Clearinghouse, and landowners/public.
- Percentages of nitrate samples collected from different wells (total wells sampled in parenthesis):
  - 63% Irrigation Wells (6,744)
  - 18% Domestic Wells (1,922)
  - 17% Dedicated Monitoring Well (1,788)
- 1% Livestock wells (118)
- 1% other wells (94)

One thing to note is the average number of nitrate samples collected is more than the average number of wells a district sample on an annual basis because wells may get sampled more than once per year.

The districts have established groundwater monitoring networks to ensure wells are sampled on a reoccurring basis.

The requirement for a real-time nitrogen management plan to be in place by August 31, 2024, with full implementation by January 1, 2025, might be unrealistic. It will take some time to develop a well-thought-out comprehensive plan as these products are expensive and rely on the ability to send data.

The technology is just coming into play on real-time sensing. The Twin Platte NRD has invested significant financial resources into cost-sharing with producers on these products. They are currently going through a process for calibration to assure the sensing is accurate. Several other districts have also implemented these sensors for groundwater quantity use.

We are also working with interested parties to get broadband and internet access to all areas of the state. That is a key component to make the remote real-time sensing work.

The NRDs are willing to work with the Legislature and other interested parties to move forward on this but consider allowing more time to get a plan put together that is accurate and dependable.

Julie Bushell, CEO of Ethos Connected, testified in support. She noted that the NRDs have a progressive mindset with water management and this bill will help with water quality. She discussed their software and how it can play a role in nitrate reduction in groundwater.

Jackson Stansell, Sentinel Fertigation, testified in support. He noted Nebraska has an extensive groundwater nitrate issue and the bill addresses the challenges that we currently face, but also takes a step forward in addressing the problem. Stansell discussed Sentinel Fertigation's software and how it can provide a win-win solution for farmers, the environment and society.

Al Davis testified in support on behalf of the Nebraska Sierra Club and Nebraska Independent Cattlemen. He discussed research articles pointing toward high pediatric cancer rates and other health impacts to Nebraskans who have impacted drinking water. He noted this is a great first step but also a very large Band-Aid and that eventually the State will be forced to address the real problem citing CAFOs that are causing environmental harm.

Kenneth Winston, Nebraska Power and Light, testified in support. He noted their organization supports those that are most vulnerable and outlined some of the health impacts from contaminated drinking water. He

acknowledged that the NRDs and Legislature have been working on this issue for quite some time. He also noted their support for Sen. Ibach’s nitrogen management bill.

John Hansen, Nebraska Farmers Union, testified in support. He noted the NFU 2022 conference focused on water quality, and it was very sobering to see some of the negative impacts of nitrate in water. He noted that monitoring and additional technology is needed.

Rebecca Wells testified on her own behalf. She noted that maps for nitrates and pediatric cancer in Nebraska overlay. She noted that birth defects are the biggest cause of infant mortality in Nebraska and that nitrate causes birth defects. She highlighted that CAFOs, and row crops are both contributors to increased nitrates in our water.

Opponents – There was no opposition and no neutral testimony provided.

Position comments submitted for the record included nine proponents and two neutral.

### **Governor Action**

**LB 43e - Adopt the First Freedom Act and the Personal Privacy Protection Act, authorize tribal regalia to be worn by students, change provisions relating to withholding records from the public, provide requirements for interpretation of statutes, rules, and regulations, and prohibit state agencies from imposing certain requirements on charitable organizations. Sanders. Government Committee Priority.**

Governor Pillen approved LB 43e on March 27, 2024. The bill includes the emergency clause, so it becomes law immediately. Bills passed and signed into law without the emergency clause take effect three months after adjournment of the session.

Previously, senators gave final approval to LB 43 on March 21, 2024, by a 39-0-10 vote.

Senators debated LB 43 on March 4, and added provisions of LB 637 that would require public bodies to allow members to speak at each public meeting.

During Select File debate, AM 2812, offered by Senator Brewer added language that eliminated the language that gave public bodies discretion to allow for citizens to speak at public meeting and replaced it with language to “shall allow members of the public an opportunity to speak at each meeting”. The exception would be at closed sessions.

The amendment was adopted by a 41-0-8 vote and the bill was advanced to Final Reading by a voice vote.

Current law allows for any public body to make and enforce reasonable rules and regulations regarding the conduct of persons attending, speaking at, videotaping, televising, photographing, broadcasting, or recording its meetings, including meetings held by virtual conferencing.

The bill, as originally drafted, would offer the Legislature's guidance to hearing officers and judges about the use of deference in cases regarding statutory or regulatory language.

The bill became the Government Committee Priority Bill and included the following additional bills into the Committee Amendment (AM 2076):

- LB 41 - Prohibit state agencies from imposing annual filing and reporting requirements on charitable organizations. (Hansen)
- LB 277 - Adopt the First Freedom Act and authorize the wearing of tribal regalia by students. (Brewer)

- LB 297 - Adopt the Personal Privacy Protection Act (Sanders). The bill would prohibit state and local government agencies from requiring disclosure or disclosing information in their possession relating to supporters, volunteers or contributors to 501(c) nonprofit organizations.
- LB 366 - Change provisions relating to public records (Conrad). The provisions included apply to public records requests generally and remove references to "citizens" and replace them with "residents." This section of the bill would also create a bifurcated fee structure for obtaining public records, with residents receiving more favorable treatment than nonresidents, though all news media requesters would be considered as "residents" for this purpose.

The bill also includes language that specifically says that fees for records shall not include any charge for the services of an attorney or other person to review the public record seeking a legal basis to withhold them. This gets to the heart of the \$44,000 fee to Flatwater Free Press imposed by the Nebraska Department of Environment and Energy and would eliminate such for future requests. Recently, the Nebraska Supreme Court ruled in favor of NDEE as the language in current law did not prohibit such.

- LB 650 - Allow certain cybersecurity records to be withheld from the public. This bill would amend the statute relating to public records that may be withheld from the public to include records relating to "the nature, location, or function of cybersecurity by the State of Nebraska or any of its political subdivisions."

### **Select File**

#### **LB 880 - Change requirements relating to the Land Acquisition and Source Water Loan Fund. Hughes.**

The legislature advanced LB 880 to Final Reading on March 26, 2024, on a voice vote.

Previously, senators advanced LB 880 to Select file on March 14, 2024, by a 39-2-8 vote.

The Natural Resources Committee reported LB 880 to General File on February 27<sup>th</sup> following an 8-0 Committee vote.

The bill eliminates provisions requiring the Director to consult with the Director of Public Health when developing an intended use plan or when conducting activities permitted under section 1425(k) of the Safe Drinking Water Act.

#### **The Natural Resources Committee held the hearing on LB 880 on January 25<sup>th</sup>.**

Matthew Howe, legislative aid for Sen. Hughes, opened on the bill by noting it's a simple technical amendment that addresses obsolete references following the transition of drinking water act duties from DHHS to NDEE in 2021.

#### **Proponents**

Jim Macy, Director of NDEE, testified in support of the bill. His testimony echoed that of Mr. Howe.

**Opponents** – There was no opposition and no neutral testimony.

## **Budget Bills Passed and Presented to Governor Pillen**

The legislature gave final round approval to the budget bills on March 26<sup>th</sup> after successful cloture votes on both measures that ended filibusters. Senators voted 42-6 to pass LB 1412 and 37-8 on LB 1413. The bills reflect a 3.1% increase in state spending and leave approximately \$20 million to fund legislative proposals this year. Additionally, the measures included the transfer of about \$230 million from various cash funds to support property tax relief efforts.

Governor Pillen will have five calendar days to sign, veto, or line-item veto any appropriations within the bills. Both measures contain the emergency clause and will become effective immediately following action by the Governor.

Previously, on Select File, senators adopted an amendment offered by Senator Clements that made several changes to LB 1413. Relating to natural resources, it made a change to the scoring for the Water Sustainability Fund. Under the amendment, the commission shall, when ranking and scoring applications for funding, prioritize projects for drinking water improvements for any federally recognized Indian tribe whose drinking water is under a no-drink order from the United States Environmental Protection Agency.

The amendment was adopted by a 35-0-14 vote and the bill was advanced to Final Reading by a 42-3-4 vote.

When senators started debate on the budget bills on General File the filibusters began. Over 20 amendments and/or motions were filed to LB 1412, the first bill in the debate queue. On March 13, 2024, after eight hours of debate, Senators voted for cloture by a 38-4-4 vote. Following procedure, only the pending Committee Amendment (AM 2566) was considered and adopted on a 39-3-4 vote. The bill was then advanced to Select File by a 39-4-3 vote. All other amendments and motions were either filed before cloture or were not considered after the cloture vote.

Senators began debate on LB 1413 late afternoon on March 13 and advanced the bill on March 14 by a 36-5-6 vote. Prior to advancement, Senator Jacobson was successful with an amendment to restore \$5 million to the State Visitors Fund that was slated to go to property tax relief efforts. After that, senators adopted the Committee Amendment (AM 2698) with the committee amendment on a 36-5-6 vote.

On March 7, 2024, the Appropriation Committee advanced the budget bills for General File.

The Appropriations Committee's final recommendation contains several changes from the preliminary budget, which have a net effect of increasing the amount of General Funds available above the minimum reserve for the biennium. The projected status went from a positive \$442.4 million per the Appropriations Committee preliminary budget to the current positive \$574.9 million per the Appropriations Committee recommendation.

Additionally, the Nebraska Economic Forecasting Board met on Feb. 29, 2024, and revised the estimate of net receipts for FY 2023-24 and FY 2024-25, which resulted in a net gain of \$50 million over the biennium.

The largest Appropriations Committee adjustments from the preliminary recommendation, which increase General Funds available above the minimum reserve, include:

- Lapsing \$10 million in additional General Funds reappropriated from FY 2022-23;
- New transfers into the General Fund from Cash Funds of \$198 million in FY 2023-24 and \$46.8 million in FY 2024-25; and
- A transfer of \$3 million from the Cash Reserve Fund to the General Fund.

The largest Appropriations Committee adjustments from the preliminary recommendation, which decrease General Funds available include:



- \$94.1 million increase in TEEOSA state aid in FY 2024-25 pursuant to the January recalculation; and
- \$14.7 million increase in appropriation in FY 2023-24 and \$15.4 million increase in appropriation in FY 2024-25 for the homestead exemption program.

A copy off the proposal can be found at:

[https://nebraskalegislature.gov/pdf/reports/fiscal/2024\\_Committee\\_Recommendation\\_Report.pdf](https://nebraskalegislature.gov/pdf/reports/fiscal/2024_Committee_Recommendation_Report.pdf)

Related to natural resources, refer to the following:

**LB 1412e - Provide, change, and eliminate appropriations for operation of state government, postsecondary education, state aid, capital construction, and federal funds allocated to the State of Nebraska from the federal American Rescue Plan Act of 2021. Speaker Arch, At the request of the Governor.**

The bill proposes several changes to appropriations for FY 2023-24 and FY 2024-25 that were adopted last year. A spreadsheet is on the last page of this update with a summary of LB 1412 and LB 1413.

Related to natural resources, the following changes are proposed:

**DEPARTMENT OF NATURAL RESOURCES**

Program No. 334 - Soil and Water Conservation – The bill proposes a General Fund decrease of \$127,396 in FY 2023-24 and a \$2,445 decrease in FY 2024-25.

Program No. 319 – Water Projects - The bill proposes to decrease JEDI Cash Funds by \$1,000,000 in FY 2023-24 and \$20,000,000 in FY 2024-25.

Water Sustainability Fund - The bill proposes to decrease the General Fund transfer by \$8,481,000 in FY 2024-2025. Additionally, the reappropriation of the unexpended Cash Fund appropriation balance existing on June 30, 2023, is decreased by \$8,481,000. The bill specifies that none of the Cash Funds appropriated to this program shall be used for a rural drinking water project that serves rural water connections and at least four communities in two contiguous counties in order to convert to ground water sources and to provide for water system infrastructure and distribution.

**DEPARTMENT OF ENVIRONMENT & ENERGY**

Program 513 – Environmental Quality - The bill proposes a General Fund decrease of \$804,136 in FY 2023-24 and a \$1,590,254 decrease in FY 2024-25.

Program No. 528 - Drinking Water Facilities Loan Fund - The unexpended reappropriation balance of the federal Coronavirus State Fiscal Recovery Fund pursuant to the federal American Rescue Plan Act of 2021, existing on June 30, 2023, less \$7,000,000 is reappropriated.

**Nebraska Environmental Trust**

Added \$5 million for FY 2024-25 due to increase lottery sales.

**University of Nebraska**

Added provisions of LB 1242 to appropriate \$350,000 from the General Fund for FY 2024-25 to the Board of Regents of the University of Nebraska for a study on the viability of using roof collected rainwater as a safe and sustainable source of drinking water.

A table summarizing proposed appropriation changes follows this summary.

**LB 1413e - Transfer and provide for the transfer of funds and create and change the use and distribution of funds. Speaker Arch, At the request of the Governor.**

The bill provides for transfers of funds for state operations and changes the uses of funds. The bill authorizes many of the provisions proposed in LB 1412. Related to Natural Resources the bill proposes the following changes.

The Jobs and Economic Development Initiative (JEDI) Fund language is changed allowing transfers from the fund to the Cash Reserve Fund or the Critical Infrastructure Facilities Fund at the direction of the Legislature.

**Committee Action**

**LB 1300 - Adopt the Pacific Conflict Stress Test Act and the Foreign Adversary Contracting Prohibition Act. Bostar, at the request of the Governor.**

The Government Committee advanced LB 1300 with AM 3227, that makes changes to the underlying bill, LB 1300, and also adds a number of other bills with committee amendments, including LB 2, LB 869, LB 887, LB 1048, LB 1243, and LB 1358. NARD is following LB 1243 and LB 1358.

The original bill proposes to prepare the state's supply chains and critical infrastructure for the risk of a Pacific conflict. The legislation directs the Department of Administrative Services and the State Treasurer to audit procurement supply chains and state-managed funds in order to assess the risk of disruption in the event of a Pacific conflict, and to create a contingency plan to mitigate the risk of supply chain disruption.

The bill would create the Committee on Pacific Conflict to assess current vulnerabilities in Nebraska in the event of a Pacific conflict, and to develop a plan to address outstanding risks. It would also prohibit companies from countries of concern from bidding upon any state or local procurement contracts for any information, surveillance, LiDAR (light detection and ranging), communications technologies, networks, or related services.

The committee amendment makes changes to the original substance of LB 1300 to include restrictions on circulation of the resulting report, with criminal penalties for unauthorized dissemination, and the substitution of a briefing for the written report originally to be provided to the Committee created under the bill.

It also adds a number of other bills with committee amendments, including LB 2, LB 869, LB 887, LB 1048, LB 1243, and LB 1358 as follows:

**LB 2 - Create the Commission on Asian American Affairs. Sanders.**

This bill proposes the creation of a Commission on Asian American Affairs. The bill describes the basic purpose of the Commission and authorizes it to receive and administer funds from state, federal, and other sources. The Commission would have the power to select and pay an executive director, for whom an office would be provided under the bill.

**LB 869 - Change provisions relating to services of the county veterans service committees. Bostar.**

This bill proposes changing the mission of county veterans service committees. Instead of being limited to aid for veterans who served during a period of war or a period of actual hostilities, its mission would be expanded to encompass aid to all veterans, regardless of the existence or non-existence of a war during their term of service.

**LB 887 - Adopt the Nebraska Nonprofit Security Grant Program Act. Brewer.**

This bill would create a grant program to facilitate the development and improvement of security measures at Nebraska nonprofit organizations.

**LB 1048 - Require certain chemical facilities to comply with a federal chemical security program. Bostar.**

This bill proposes requiring certain chemical facilities in Nebraska to participate in a federal program relating to cybersecurity and infrastructure security. The bill defines “chemical facility” and “federal standards” by reference to federal regulation, and defines “federal agency” so as to refer to the Cybersecurity and Infrastructure Security Agency of the United States Department of Homeland Security.

The bill includes legislative findings relating to the necessity of security measures for chemical facilities. The Nebraska Emergency Management Agency and the Nebraska Department of Environment and Energy would be directed to publish the mandated requirements on their agency websites.

**LB 1243 - Adopt the Wildland Fire Response Act. McDonnell.**

The amendment includes the amended version as advanced by the Government Committee to General File on February 23<sup>rd</sup>.

The bill creates the Wildland Incident Response Assistance Team within the office of the State Fire Marshal for the purposes of providing assistance or guidance to any individual or entity that is attempting to prevent, control, suppress, or otherwise mitigate a wildland fire.

Under the bill, the State Fire Marshal shall serve as the coordinator of the Wildland Incident Response Assistance Team and shall:

- Establish squads within the team and select a squad leader and squad members for each squad. The State Fire Marshal may consult with the State Forester when establishing a squad, selecting a squad leader, or selecting a squad member. The State Fire Marshal is limited to selecting squad leaders and squad members from employees of the State Fire Marshal and employees of the Nebraska Forest Service;
- Maintain a roster of all individuals who are a part of the Wildland Incident Response Assistance Team; and
- Establish standards for the operation, training, equipment, and administration of the Wildland Incident Response Assistance Team. It is the intent of the Legislature that such standards should comply with the standards established by the National Wildfire Coordinating Group or its successor.

A squad leader or squad member of the Wildland Incident Response Assistance Team shall have the powers, duties, rights, privileges, and immunities and receive the compensation incidental to employment of such leader or member by the State Fire Marshal or the Nebraska Forest Service.

**LB 1358 - Require approval of the registered voters to increase salaries of governing bodies of political subdivisions as prescribed. McDonnell.**

The committee amendment incorporates the changes to the bill previously made when they advanced the bill from committee on March 14, 2024.

The original bill states legislative intent relating to salaries of governing bodies. It proposes requiring a vote of the residents of that political subdivision to adopt any pay increase in excess of the increase in cost of living since the last increase.

The committee amendment strikes all original sections of the bill and replaces them in their entirety. It provides generally that that city council members in cities of the metropolitan and primary classes may not increase their salaries or the salary of the mayor in excess of inflation as calculated by the Consumer Price Index plus one percent. City councils would be able to raise such salaries in excess of this limit only with a public hearing, a two-thirds vote of the council, and approval of the voters in that city.

Salaries could not be raised any more frequently than once every two fiscal years. A similar limitation and process would also be mandated for metropolitan utility districts and counties. Finally, the amendment would provide maximum salary levels for directors of public power districts.

Hearing notes for LB 1243 and LB 1358 follow.

*The Government Committee held the hearing on LB 1243 on February 22<sup>nd</sup>.*

Sen. McDonnell opened the hearing by outlining provisions of the bill and discussing the need based on the recent increase of wildland fire frequency and intensity. He noted that while participating in the Governors Summit and LR 156 discussions over the last year, the key takeaways were the need for deeper focus on support provided to firefighters while fighting the fires. Sen. McDonnell also outlined an amendment that would add one position to specifically oversee the Wildland Incident Response and Assistance Team (WIRAT).

*Proponents*

Scott Cordes, Nebraska State Fire Marshall, testified in support of the bill noting the current team is designed to help support local teams. WIRAT activation can be requested through NEMA. The team serves in a technical advisory role. The WIRAT team members are employed in other areas and deployment requires significant cost in over-time.

Pat Gould, Chadron Volunteer Fire Department, testified in support noting the WIRAT team was started in 2002. The team is needed to help coordinate resources when volunteers are working outside normal mutual aid districts. The needs extend beyond the ability of local fire chiefs to coordinate and schedule. The bill would help streamline the process of asking for federal resources.

Kenny Krause, Nebraska State Volunteer Firefighters Association, testified in support noting the value of wildland fire training provided by the Nebraska Forest Service. Krause provided examples of fires in his area that were more than the local resources could handle, noting the benefits and impact that WIRAT provides.

Wesley Hock, Volunteer Firefighter, testified in support noting success of working with the WIRAT team on fighting past fires.

Devin Luvegrand, Fairbury Rural Fire District, testified in support noting the importance of having adequate training and tools to combat wildland fire. This bill would solidify tools necessary to continue to ensure WIRAT can continue to be a resource.

Steve Oseka, Platte Valley Twin Loups Task Force, testified in support noting his task force team is a resource that can be called in by WIRAT. Their task force team consists of 17 departments combining to operate six trucks. WIRAT has knowledge and resources to support local resources and assist with incident command centers.

John Bomar, Nebraska State Volunteer Association Member, testified in support noting wildland fire issues are spreading to new parts of the state.

Jerry Stilmock testified in support on behalf of the Nebraska State Volunteer Fire Fighters Association, the Nebraska Fire Chiefs Association and the Nebraska Association of Resources Districts. His testimony noted that the first responder summit last summer included extensive discussion about the value and impact of the WIRAT team. The team needs a coach or a captain to help facilitate coordination of the team and resources.

Opponents – There was no opposition testimony.

Neutral

John Erixson, Director of Nebraska Forest Service, testified in a neutral capacity on his own behalf. His testimony included a summary of the history of large wildfire seasons in Nebraska, noting fire seasons are getting closer together and spreading across the state. Members of the WIRAT team include NFS staff and these team members are highly trained operating under national standards and qualifications. Sometimes out of state assignments are required for classes and training.

Sen. McDonnell closed by noting the new person added under the amendment would be under the Nebraska State Fire Marshall.

Position comments were submitted for the record by seven proponents.

The Government Committee held the hearing on LB 1358 on Feb. 7.

Sen. McDonnell opened by noting this initiative aims to ensure salary adjustments are made transparently and with direct voter oversight. Following votes by the Douglas County Board and the Omaha City Council to increase salaries, he has received several complaints. Sen. McDonnell discussed that with the exception of the Public Service Commission, elected officials are not career politicians and they are expected to hold other jobs outside of their elected duties. Believes in comparability in salaries, but those should be done transparently.

Proponents

Rick Kubat, testified in support on behalf of the Metropolitan Utilities District, CNPPID, OPPD, NPPD, and Nebraska Rural Electric Association. The current framework remains stagnant, and utility board salaries require legislative action. These are not taken up and compensation was last adjusted in 2000. When adjusted for inflation current compensation is roughly 58% less than what was provided in the early 2000s.

Opponents

Beth Bazyn-Ferrel, NACO, testified in opposition noting that county officials are already subject to several salary adjustment limitations. Counties set salary resolutions prior to January 15<sup>th</sup> so everyone knows what salary will be for following term. Already a process through which voters have input through the election of county board members. NACO has done a salary study and provided salary recommendations to county officials.

Neutral

Lynn Rex, League of Nebraska Municipalities, testified in neutral capacity and thanked Sen. McDonnell for ongoing negotiations that agree to exclude 1<sup>st</sup> class cities and villages.

In closing, Sen. McDonnell discussed that he wants to ensure boards are compensated fairly but also provide transparency.

Position comments submitted for the record included one proponent and one opponent.

## Interim Studies

The following interim studies related to natural resources districts have been introduced. A full list of interim study resolutions can be found at: [Nebraska Legislature - Interim Study Resolutions](#)

### **LR 352 - Interim study to assess identified improvement projects for clean water and drinking water systems in Nebraska. Raybould**

PURPOSE: The purpose of this resolution is to propose an interim study to assess identified improvement projects for clean water and drinking water systems in Nebraska. This study should examine the funding needs and potential funding sources for such projects. Identification of projects may come from, but need not be limited to, the 2024 Intended Use Plan for the Clean Water State Revolving Fund and Drinking Water State Revolving Fund for State Fiscal Year 2024.

The Intended Use Plan includes projects with total needs of just over \$2.810 billion. Such projects work to improve and maintain aging infrastructure to provide clean water and drinking water and work to create alternative water sources for contamination mitigation. Currently, the state provides funds to meet roughly 15% of such needs through the Drinking Water State Revolving Fund which leaves the large majority of projects in need of funding.

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

1. That the Natural Resources Committee of the Legislature shall be designated to conduct an interim study to carry out the purposes of this resolution.
2. That the committee shall upon the conclusion of its study make a report of its findings, together with its recommendations, to the Legislative Council or Legislature.

### **LR 367 - Interim study to examine mechanisms to slow the rise of property tax valuations during periods of rapid property value increases. Day.**

PURPOSE: The purpose of this resolution is to propose an interim study to examine mechanisms to slow the rise of property tax valuations during periods of rapid property value increases.

While the dramatic increase in home prices over the past 10 years has shown the strength of our state's housing market, it has also created challenges for homeowners, as increasing property taxes have strained family budgets.

This study should explore whether there are ways to flatten valuation increases so that homeowners could have more predictability in their year-to-year property tax bills. The interim study shall include, but need not be limited to:

- (1) A review of available data on the increases in home valuations in Nebraska;
- (2) A state-by-state comparison of methods used to slow the growth of property tax valuations;
- (3) A review of county board of equalization methods of complying with the uniformity clause of the Constitution of Nebraska;
- (4) A comparison of assessment and equalization methods across counties in determining actual value, including the sales comparison approach, the income approach, and the cost approach; and
- (5) A consideration of potential changes the Legislature could adopt to address challenges that homeowners face from rising home valuations.

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

1. That the Revenue Committee of the Legislature shall be designated to conduct an interim study to carry out the purposes of this resolution.
2. That the committee shall upon the conclusion of its study make a report of its findings, together with its recommendations, to the Legislative Council or Legislature.

**LR 406 - Interim study to explore the development of a institution dedicated to providing instruction, orientation, and professional development tailored for elected officials and office holders in Nebraska. McDonnell.**

PURPOSE: The purpose of this resolution is to propose an interim study to explore the development of an institution dedicated to providing instruction, orientation, and ongoing professional development specifically tailored for elected officials and office holders in Nebraska.

The potential institute shall aim to enhance governance through improved collaboration, leadership, and informed decision-making among Nebraska's public servants. This study shall include, but not be limited to, collaboration with the following entities:

- (1) Current and former elected officials at various levels of government within Nebraska;
- (2) Academic institutions with public administration, political science, and leadership programs;
- (3) Private sector leaders with experience in governance and leadership training;
- (4) Nonprofit organizations focused on government accountability and transparency; and
- (5) Public and private funding entities interested in supporting governance and leadership development.

The study should also explore the following:

- (1) The feasibility of establishing an institute for collaboration and leadership for elected officials and office holders in Nebraska, including potential governance structures and locations;
- (2) The core curriculum and orientation programs that would address the unique needs and challenges faced by elected officials and office holders, including ethical governance, public policy formulation, and constituent services;
- (3) Potential public and private funding sources and models to ensure the institute's sustainability and accessibility to all elected officials and office holders in Nebraska;
- (4) Best practices from similar institutions in other states or countries, including lessons learned and key success factors; and
- (5) The potential impact of such an institute on enhancing the effectiveness, efficiency, and collaboration of Nebraska's public servants.

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

1. That the Government, Military and Veterans Affairs Committee of the Legislature shall be designated to conduct an interim study to carry out the purposes of this resolution.
2. That the committee shall upon the conclusion of its study make a report of its findings, together with its recommendations, to the Legislative Council or Legislature.

**LR 414 - Interim study to determine the feasibility of having the state run all property assessment in Nebraska, merging county assessors with another office, or having county assessors be an appointed position. Meyer.**

PURPOSE: The purpose of this resolution is to propose an interim study to determine the feasibility of having the state run all property assessment in Nebraska, merging county assessors with another office, or having county assessors be an appointed position.

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

1. That the Revenue Committee of the Legislature shall be designated to conduct an interim study to carry out the purposes of this resolution.
2. That the committee shall upon the conclusion of its study make a report of its findings, together with its recommendations, to the Legislative Council or Legislature.

**LR 418 - Interim study to examine the current property tax valuation process. Dover.**

PURPOSE: The purpose of this resolution is to study the current property tax valuation process. The study shall examine the different classes of real property, including residential, commercial, and agricultural, to ascertain if there is a more equitable process to determine property valuation that will result in a property tax that more clearly reflects the taxpayer's ability to pay based on the revenue produced by that real property, when possible.

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

1. That the Revenue Committee of the Legislature shall be designated to conduct an interim study to carry out the purposes of this resolution.
2. That the committee shall upon the conclusion of its study make a report of its findings, together with its recommendations, to the Legislative Council or Legislature.

**LR 426 - Interim study relating to public records requests to determine whether reports of the resistance of government entities to public record requests are representative or isolated. Conrad.**

PURPOSE: The purpose of this resolution is to propose an interim study relating to public records requests to determine whether reports of the resistance of government entities to public record requests are representative or isolated.

The study should determine whether any additional statutory reforms beyond Laws 2023, LB43, are justified in response to the Supreme Court's opinion in Nebraska Journalism Trust v. Dept. of Env't. & Energy, 316 Neb. 174 (2024), to ensure that the purposes of sections 84-712 to 84-712.09 are being met and that Nebraskans have prompt, unfettered, and robust access to open government. Subdivision (1)(b) of section 84-712.03 allows for any person who is denied access to public records to petition the Attorney General for assistance in obtaining the requested records.

This study should look to see how such requests are made by the public to the Attorney General and whether there is an online portal or some similar means to effectuate assistance. The study should also determine how many such requests have been accommodated or responded to by the Attorney General. The study should also determine what the Attorney General did in response to such requests, what the resolutions of the requests were, and how many such requests were made and served in the last several years.



Additionally, body-worn camera footage is presumed to be a public record, but is regularly withheld or released solely at the whim of police agencies. Legislative Bill 366, introduced in the One Hundred Eighth Legislature, First Session, would provide a very narrow expansion mandating release of body-worn camera footage in custody deaths after the conclusion of the statutorily required grand jury process. This component of Legislative Bill 366 was strongly resisted by law enforcement and prosecutors despite the strong public interest in accessing such footage and law enforcement and prosecutors contradicted their position regarding body-worn camera footage more broadly as an accountability tool in news stories and legislative testimony during the hearing before the Judiciary Committee on Legislative Bill 1185, introduced in the One Hundred Eighth Legislature, Second Session.

This study should also focus on what statutory reforms are necessary to provide for the public's right to access to police body-worn camera footage in instances in which the public interest is strong or when law enforcement releases such footage in part themselves. In order to complete the purpose of this study, the committee shall obtain input from the public and impacted individuals regarding the subject matter of the study.

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

1. That the Government, Military and Veterans Affairs Committee of the Legislature shall be designated to conduct an interim study to carry out the purposes of this resolution.
2. That the committee shall upon the conclusion of its study make a report of its findings, together with its recommendations, to the Legislative Council or Legislature.

# Appropriation Bills Summary

3/7/2024		LB 814 (as Passed w/ Vetoes)		LB 1412		AM 2566		AM 2566 Proposed Changes from LB 814	
		FY 23-24	FY 24-25	FY 23-24	FY 24-25	FY 23-24	FY 24-25	FY 23-24	FY 24-25
<b>Agency 84 - Department Environmental &amp; Energy</b>									
	General Fund	\$ 7,906,337	\$ 7,448,556	\$ 7,102,201	\$ 5,858,302	\$ 7,102,201	\$ 5,858,302	\$ (804,136)	\$ (1,590,254)
	Cash Fund	\$ 49,470,230	\$ 40,095,891	\$ 49,470,230	\$ 40,092,126	\$ 49,470,230	\$ 40,092,126	\$ -	\$ (3,765)
	Federal Fund est.	\$ 20,395,650	\$ 20,856,132	\$ 20,395,650	\$ 20,767,658	\$ 20,395,650	\$ 20,767,658	\$ -	\$ (88,474)
	Program Total	\$ 77,772,217	\$ 68,400,579	\$ 76,968,081	\$ 66,718,086	\$ 76,968,081	\$ 66,718,086	\$ (804,136)	\$ (1,682,493)
	Salary Limit	\$ 18,618,830	\$ 19,649,335	\$ 18,232,982	\$ 18,838,772	\$ 18,232,982	\$ 18,838,772	\$ (385,848)	\$ (810,563)
<i>*Includes \$1,000,000 General Funds for a water quality study. Originally included \$7,000,000 General Funds to Cedar/Knox Rural Water that was line-item vetoed by Governor Pillen.</i>									
	Cash Fund	\$ 1,000,000	\$ 1,200,000					\$ -	\$ -
	Federal Fund est.	\$ 8,109,000	\$ 8,109,000					\$ -	\$ -
	Program Total	\$ 9,109,000	\$ 9,309,000					\$ -	\$ -
<i>*Grants to small communities shall not be commingled with funds deposited in the Wastewater Treatment Facilities Construction Loan Fund</i>									
	Cash Fund	\$ 700,000	\$ 800,000					\$ -	\$ -
	Federal Fund est.	\$ 12,010,000	\$ 12,010,000					\$ -	\$ -
	Program Total	\$ 12,710,000	\$ 12,810,000					\$ -	\$ -
<i>**The unexpended reappropriation balance existing on June 30, 2023, less \$7,000,000 is hereby reappropriated</i>									
<b>Agency 33 - Game &amp; Parks Commission</b>									
	Cash Fund	\$ 21,309,636	\$ 21,581,666			\$ 5,000,000		\$ -	\$ 5,000,000
	Program Total	\$ 21,309,636	\$ 21,581,666					\$ -	\$ -
	Salary Limit	\$ 331,975	\$ 349,379					\$ -	\$ -
	Cash Fund	\$ 8,380,097	\$ 8,488,682					\$ -	\$ -
	Federal Fund est.	\$ 3,900,673	\$ 3,900,673					\$ -	\$ -
	Program Total	\$ 12,280,770	\$ 12,389,355					\$ -	\$ -
	Salary Limit	\$ 1,960,708	\$ 2,048,234					\$ -	\$ -
	General Fund	\$ 1,988,073	\$ 2,072,461					\$ -	\$ -
	Cash Fund	\$ 34,694,853	\$ 35,688,076					\$ -	\$ -
	Federal Fund est.	\$ 4,251,677	\$ 4,267,306					\$ -	\$ -
	Program Total	\$ 40,934,603	\$ 42,027,843					\$ -	\$ -
	Salary Limit	\$ 17,977,438	\$ 18,802,876					\$ -	\$ -
<i>*Includes \$5,000,000 Cash Funds each FY for wildlife damage reimbursement to landowners for damage caused by deer, antelope, or elk.</i>									
	General Fund	\$ 52,500	\$ 52,500					\$ -	\$ -
	Cash Fund	\$ 1,000	\$ 1,000					\$ -	\$ -
	Federal Fund est.	\$ 125,000	\$ 125,000					\$ -	\$ -
	Program Total	\$ 178,500	\$ 178,500					\$ -	\$ -
<i>The unexpended Cash Fund appropriation balance existing on June 30, 2023, is reappropriated.</i>									
	General Fund	\$ 536,090	\$ 559,668					\$ -	\$ -
	Cash Fund	\$ 1,364,781	\$ 1,410,921					\$ -	\$ -
	Federal Fund est.	\$ 111,172	\$ 111,172					\$ -	\$ -
	Program Total	\$ 2,012,043	\$ 2,081,761					\$ -	\$ -
	Salary Limit	\$ 1,134,918	\$ 1,188,450					\$ -	\$ -
<i>*Development &amp; maintenance of boundary fences along Cowboy Trail limited to \$64,000 CF each FY. Unexpended Cash Fund balance is reappropriated up to \$8.3 M to fund MOPCA trail.</i>									
<b>Agency 29 - Department of Natural Resources</b>									
	Cash Fund	\$ -	\$ -					\$ -	\$ -
	Program Total	\$ -	\$ -					\$ -	\$ -
	General Fund	\$ 1,806,112	\$ 1,806,112					\$ -	\$ -
	Cash Fund	\$ 50,000	\$ 50,000					\$ -	\$ -
	Program Total	\$ 1,856,112	\$ 1,856,112					\$ -	\$ -
<i>The unexpended General Fund appropriation balance existing on June 30, 2023, is reappropriated.</i>									
	Cash Fund	\$ 70,000	\$ 70,000					\$ -	\$ -
	Program Total	\$ 70,000	\$ 70,000					\$ -	\$ -
<i>The unexpended General Fund appropriation balance existing on June 30, 2023, is reappropriated.</i>									
<i>Program 307 - Nebraska Resources Development Fund - The unexpended General Fund &amp; Cash Fund appropriation balances existing on June 30, 2023, are reappropriated.</i>									
	Cash Fund	\$ 1,187,500	\$ 1,187,500					\$ -	\$ -
	Program Total	\$ 1,187,500	\$ 1,187,500					\$ -	\$ -
<i>The unexpended General Fund appropriation balance existing on June 30, 2023, is reappropriated.</i>									
	Cash Fund	\$ 10,865,033	\$ 10,865,033					\$ -	\$ -
	General Fund Transfer	\$ 11,000,000	\$ 11,000,000	\$ 2,519,000		\$ 2,519,000		\$ -	\$ (8,481,000)
<i>The unexpended General Fund appropriation balance existing on June 30, 2023, less \$8,481,000 is reappropriated - See LB 1412 Summary.</i>									
	Cash Fund	\$ 10,000,000	\$ -	\$ 60,000,000	\$ -	\$ -	\$ -	\$ -	\$ -
	General Fund Transfer	\$ 10,000,000	\$ -	\$ 60,000,000	\$ -	\$ -	\$ -	\$ -	\$ -
	Cash Fund	\$ 87,800,000	\$ 87,800,000	\$ 77,800,000	\$ 62,800,000	\$ 86,800,000	\$ 67,800,000	\$ (1,000,000)	\$ (20,000,000)
	Federal Fund	\$ 179,200,000	\$ -	\$ 129,200,000	\$ -	\$ 179,200,000	\$ -	\$ -	\$ -
	Program Total	\$ 267,000,000	\$ 87,800,000	\$ 207,000,000	\$ 62,800,000	\$ 266,000,000	\$ 67,800,000	\$ (1,000,000)	\$ (20,000,000)
<i>*\$62.8 million CF Perkins County Canal Project Fund FY23-24 &amp; 24-25, \$24 million CF JEDI Fund FY 23-24 (includes \$6 million for feasibility and lake studies), \$5 million CF JEDI Fund in FY24-25, \$177.2 million FY 24-25 ARPA Funds Grant for Lincoln Water. \$2.0 million FY 23-24 ARPA Funds Grant for Norfolk.</i>									
	Cash Reserve Transfer	\$ 574,500,000	\$ -					\$ -	\$ -
	General Fund	\$ -	\$ -					\$ -	\$ -
	*LB 814 Fund Transfer	\$ 7,000,000	\$ 7,000,000					\$ -	\$ -
<i>**Transfer from the Nebraska Environmental Trust Fund to Water Resources Cash Fund</i>									
	General Fund	\$ 11,837,784	\$ 12,223,866	\$ 11,710,388	\$ 12,221,421	\$ 11,710,388	\$ 12,221,421	\$ (127,396)	\$ (2,445)
	Cash Fund	\$ 8,483,790	\$ 8,551,272					\$ -	\$ -
	Federal Fund est.*	\$ 2,114,582	\$ 2,144,722					\$ -	\$ -
	Program Total	\$ 22,436,156	\$ 22,919,860	\$ 22,308,760	\$ 22,917,415	\$ 22,308,760	\$ 22,917,415	\$ (127,396)	\$ (2,445)
	Salary Limit	\$ 8,126,131	\$ 8,503,142					\$ -	\$ -
<i>*\$1.2 Million in ARPA for enhanced data collection.</i>									
<b>Agency 51 - University of Nebraska</b>									
	General Fund	\$ 500,000	\$ 500,000					\$ -	\$ -
	General Fund	\$ 2,804,862	\$ 2,804,862					\$ -	\$ -
<i>*To support water and agricultural research and existing collaborative initiatives to implement best practices in water conservation.</i>									
<b>Agency 11 - Attorney General</b>									
	General Fund	\$ 300,000	\$ 300,000					\$ -	\$ -
	Cash Fund	\$ 200,000	\$ 200,000					\$ -	\$ -
	Program Total	\$ 500,000	\$ 500,000					\$ -	\$ -
<i>*\$300,000 in General Funds for Program 496 in each FY was part of Line-item veto by Governor Pillen.</i>									

Bill, LR or CA	Description	Sponsor(s)	Priority	NARD POSITION	Committee	Hearing Date	Status	Amendments/Notes
LR 1CA	Constitutional amendment to require the Legislature to reimburse political subdivisions as prescribed	Blood	Blood (2023)	Support	Government	2/24/2023	General File	MO 120 - 126, AM 591 - Pending
LR 6CA	Constitutional amendment to prohibit governmental entities from imposing any taxes other than retail consumption taxes and excise taxes	Erdman		Oppose	Revenue	3/3/2023	Committee	
LR 7CA	Constitutional amendment to require the state to impose a consumption tax or an excise tax on all new goods and services and to provide a tax exemption for grocery items	Erdman		Oppose	Revenue	3/3/2023	Committee	
LB 7	Provide a statute of limitations for exposure to hazardous or toxic chemicals	Blood		Monitor	Judiciary	1/25/2023	Committee	
LB 40	Adopt the Riparian and Water Quality Practices Act	Blood		Oppose - as written.	Natural Resources	2/23/2023	Committee	AM 469 - Pending
LB 43e	Adopt the First Freedom Act and the Personal Privacy Protection Act, authorize tribal regalia to be worn by students, change provisions relating to withholding records from the public, provide requirements for interpretation of statutes, rules, and regulations, and prohibit state agencies from imposing certain requirements on charitable organizations	Sanders	Government (2024)		Government	2/9/2023	Passed 39-0-10	Approved by Governor Pillen on March 27, 2024.
LB 79	Adopt the Nebraska EPIC Option Consumption Tax Act	Erdman	Erdman (2023)	Oppose	Revenue	3/3/2023	Committee	MO 258 - 264, AM 314 - Pending
LB 121	Repeal the Trail Development Assistance Act	Bostelman		Monitor	Natural Resources	2/16/2023	Committee	
LB 125	Change provisions relating to the Surface Water Irrigation Infrastructure Fund	Bostelman		Support	Appropriations	3/14/2023	Committee	Provisions incorporated into LB 818 via AM 1172 - Adopted & Passed.
LB 147	Change procedures for property tax refunds	Kauth		Monitor	Revenue	2/1/2023	Passed 41-0-8	Approved by Governor Pillen on March 5, 2024.
LB 205	Adopt the Government Neutrality in Contracting Act	von Gillern		Support	Government	2/10/2023	General File	AM 452 - 465 - Pending
LB 218	Change provisions relating to intent to appropriate money for management of vegetation within the banks or flood plain of a natural stream	Ibach		Support	Agriculture	2/7/2023	Final Reading	AM 2195 - Adopted
LB 241	Change provisions relating to transfers of water to another state	Briese		Monitor	Natural Resources	1/26/2023	Committee	
LB 281	Require the Department of Economic Development to provide grants for youth outdoor education camp facilities	Jacobson		Support	Natural Resources	2/15/2023	Committee	Provisions incorporated into LB 814 & LB 818 via AM 915 & AM 1172 - Adopted & Passed.
LB 287	Prohibit creation of joint public agencies under the Joint Public Agency Act	Brewer	Government (2024)	Monitor	Government	3/24/2023	Final Reading	AM 2060 - Adopted; AM's 2343, 3004 - Withdrawn; MO 1182 - Prevalled; AM's 2792, 2890, 2982 - Adopted.
LB 292	Prohibit the use of eminent domain under the Jobs and Economic Development Initiative Act	Cavanaugh, M.		Monitor	Natural Resources	2/8/2023	Committee	
LB 302	Change provisions relating to conflicts of interest by certain officeholders and public employees	Linehan		Monitor	Government	2/15/2023	General File	Provisions of bill ammended into LB 287 via AM 2060 - Adopted.
LB 304	Require political subdivisions to disclose membership dues and lobbying fees	Linehan		Monitor	Government	2/9/2023	Passed 48-0-1	Approved by Governor Pillen on March 18, 2024.
LB 312	Change provisions relating to withholding money due to noncompliance with budget limits and annual audits for certain political subdivisions	Low		Monitor	Government	2/9/2023	General File	
LB 322	Prohibit creation of new joint public agencies with power or authority relating to tax	Linehan		Monitor	Revenue	3/9/2023	Committee	
LB 332	Prohibit creation of new joint public agencies with power or authority relating to education	Linehan		Monitor	Education	3/21/2023	Committee	
LB 361	State legislative intent to appropriate funds for the Precision Agriculture Infrastructure Grant Program	Dorn		Support	Appropriations	3/1/2023	Committee	Provisions incorporated into LB 814 via AM 915 - Adopted & Passed.
LB 388	Change provisions relating to sales taxes	Linehan	Revenue (2024)		Revenue	3/24/2023	General File	AM 3203, 3252, 3243, 3268 - Filed; Several MO's - Pending
LB 394	Change provisions relating to the determination of damages as a result of eminent domain	Erdman		Oppose	Judiciary	2/23/2023	Committee	
LB 396	Provide for streamflow augmentation projects and retention of water rights	Erdman		Oppose	Natural Resources	3/1/2023	Committee	See Attorney General Opinion 23-006
LB 400	Adopt the Nebraska Pheasant Restoration Act	Brewer		Monitor	Natural Resources	2/8/2023	Committee	
LB 401	State intent regarding appropriations to the Department of Natural Resources	Dorn		Support	Appropriations	3/14/2023	Committee	

LB 506	State intent to appropriate federal funds to the Department of Natural Resources and the Department of Environment and Energy	Bostar		Support	Appropriations	3/14/2023	Committee	Provisions Ammended into LB 818 via AM 915 - Adopted & Passed.
LB 513	Change proof of publication requirements for legal notices and requirements for published notice and virtual conferencing under the Open Meetings Act	Brewer		Support	Government	2/10/2023	General File	Provisions of bill ammended into LB 287 via AM 2060 - Adopted
LB 534	Appropriate federal funds to the Department of Environment and Energy for community water systems	Slama		Support	Appropriations	3/13/2023	Committee	
LB 540	Change provisions relating to public lettings	Vargas		Monitor	Government	3/24/2023	Committee	
LB 560	State intent to seek federal funds under the Inflation Reduction Act of 2022	Blood		Support	Appropriations	3/6/2023	Committee	
LB 571	Appropriate funds to the Department of Environment and Energy to carry out the Water Well Standards and Contractors' Practice Act	Lippincott		Support	Appropriations	3/13/2023	Committee	
LB 576	Provide limitations on liability and nuisance related to land-management burning	Cavanaugh, J.		Support	Judiciary	3/3/2023	Committee	
LB 614	Appropriate funds to the Department of Agriculture	McDonnell		Support	Appropriations	2/22/2023	Committee	
LB 637	Require members of the public to be allowed to speak at each meeting subject to the Open Meetings Act	Albrecht		Monitor	Government	2/24/2023	General File	Provisions incorporated into LB 43 via AM 2812 - Aopted and Passed.
LB 651	Provide for appropriations relating to cybersecurity improvements for state agencies and political subdivisions	McDonnell		Support	Appropriations	3/16/2023	Committee	
LB 656	Change provisions relating to the Small Watersheds Flood Control Fund	McDonnell		Support	Natural Resources	3/1/2023	Committee	
LB 672	Appropriate funds to the Department of Environment and Energy	Hansen		Support	Appropriations	3/13/2023	Committee	
LB 723	Adopt the Public Water and Natural Resources Project Contracting Act	Bostelman, At the request of the Governor		Support	Natural Resources	2/2/2023	Committee	Ammended into LB 565e via AM 1240 - Adopted & Passed.
LB 729	Change provisions relating to the Jobs and Economic Development Initiative Fund	McDonnell		Monitor	Natural Resources	2/23/2023	Committee	
LB 766	Appropriate Federal Funds to the Department of Environment and Energy for reverse osmosis systems	DeKay		Support	Appropriations	3/13/2023	Committee	AM 651 - Pending
LB 768	Transfer money from the Cash Reserve Fund to the Critical Infrastructure Facilities Cash Fund	DeKay	DeKay (2023)	Support	Appropriations	3/14/2023	Committee	Provisions incorporated into LB 814 via AM 915 - Adopted & Passed - Line-item Vetoeed by Gov. Pillen.
LB 817	Appropriate funds for capital construction	Arch, At the request of the Governor		Support	Appropriations	2/13/2023	Committee	Provisions incorporated into LB 814 via AM 915 - Adopted & Passed.
LB 819	Change provisions relating to the Cash Reserve Fund	Arch, At the request of the Governor		Support	Appropriations	2/13/2023	Committee	Provisions incorporated into LB 818 via AM 1172 - Adopted & Passed.
LB 828	Change provisions of the Nebraska Apiary Act and provide for the Pollinator Task Force, the Nebraska Apiary Registry, and immunity for certain damages relating to bees	Blood		Monitor	Agriculture	1/30/2024	Committee	
LB 831	Change provisions of the Noxious Weed Control Act and provide for control of restricted plants	Blood		Oppose	Agriculture	1/30/2024	Committee	AM 2113 - Filed
LB 859	Change conflict of interest provisions for certain political subdivision officers	Linehan		Monitor	Government	2/14/2024	Indefinitely Postponed	Portions of bill incorporated in LB 287 via am 2060 - Adopted.
LB 868	Extend the sunset date for reimbursement for remedial action under the Petroleum Release Remedial Action Cash Fund	Bostelman		Support	Natural Resources	1/24/2024	Committee	LB 868 was ammended into LB 867 on an 8-0 vote of the committee. LB 867 includes six bills and is on Final Reading.
LB 872	Prohibit acceptance of central bank digital currency by state and local governments	Clements		Monitor	Banking	2/5/2024	Committee	
LB 880	Change requirements relating to the Land Acquisition and Source Water Loan Fund	Hughes		Monitor	Natural Resources	1/24/2024	Final Reading	
LB 925	Adopt the Firearm Industry Nondiscrimination Act	Aguilar		Monitor	Government	2/1/2024	General File	AM 2546 - Filed
LB 937	Adopt the Caregiver Tax Credit Act	Bostar			Revenue	1/25/2024	General File	AM's 3001, 3132 (contain provisions of LB 1184) - Pending
LB 951	Adopt the Public Officials on Private Boards Open Meetings Act	Linehan		Monitor	Government	2/15/2024	Committee	
LB 1018	Provide that positions of public employment shall not require a postsecondary degree and require equal consideration for non-degree-holders' wages and benefits	Holdcroft		Monitor	Government	2/2/2024	Committee	AM 2255 - Filed

LB 1080	Appropriate Federal Funds to the Department of Natural Resources	Holdcroft		Monitor	Appropriations	2/21/2024	Committee	
LB 1131	Appropriate funds to the Department of Environment and Energy for grants for tribal-owned community drinking water and sewer systems	Raybould		Monitor	Appropriations	2/2/2024	Committee	
LB 1179	Appropriate funds to the Department of Natural Resources	Wishart		Support	Appropriations	2/2/2024	Committee	
LB 1184	Adopt the Reverse Osmosis System Tax Credit Act	Bostar		Monitor	Revenue	2/15/2024	Committee	Provisions amended in LB 937 via AM's 3001 & 3132.
LB 1199	Repeal provisions relating to certain administrative fees imposed by the Department of Natural Resources	Moser		Support	Natural Resources	2/1/2024	General File	
LB 1205	Appropriate Federal Funds to the Department of Natural Resources	Hughes		Monitor	Appropriations	2/21/2024	Committee	
LB 1241	Change provisions relating to property tax levy limits	von Gillern		Oppose <sup>1</sup> - See Policy Statement	Revenue	1/31/2024	Committee	AM 2135 - Filed
LB 1242	State intent to appropriate funds to the Board of Regents of the University of Nebraska	McDonnell		Monitor	Appropriations	2/1/2024	Committee	Provisions amended into LB 1412 via AM 2566.
LB 1243	Adopt the Wildland Fire Response Act	McDonnell		Support	Government	2/22/2024	General File	Provisions amended into LB 1300 via AM 3227.
LB 1244	Appropriate Federal Funds to the Department of Natural Resources	McDonnell		Support	Appropriations	2/21/2024	Committee	
LB 1258	Change requirements relating to certain permits and requirements relating to livestock waste control facilities and animal feeding operations	Cavanaugh, M.		Oppose	Natural Resources	2/15/2024	Committee	
LB 1260	Provide authority for public power and irrigation district directors to take action on certain agreements in which they have an interest	Jacobson		Support	Natural Resources	2/7/2024	Committee	Provisions incorporated into LB 1370 via AM 2863.
LB 1277	Change provisions relating to emergency proclamations for disasters, emergencies, and civil defense emergencies made by the Governor	Wayne		Support	Government	2/23/2024	Committee	
LB 1287	Appropriate Federal Funds to the Department of Environment and Energy for drinking water infrastructure	Ballard		Support	Appropriations	2/21/2024	Committee	
LB 1300	Adopt the Pacific Conflict Stress Test Act and the Foreign Adversary Contracting Prohibition Act	Bostar, At the request of the Governor	Ballard (2024)		Government	2/8/2024	General File	AM 3227 (contains provisions of LB's 1243 & 1358) - Pending
LB 1335	Change provisions of and provide duties and exemptions from the Nongame and Endangered Species Conservation Act	Moser	Moser (2024)	Support	Natural Resources	2/21/2024	Select File	AM 2947 - Adopted
LB 1357	Prohibit camping on certain property owned by political subdivisions	McDonnell		Support	Judiciary	2/29/2024	Committee	
LB 1358	Require approval of the registered voters to increase salaries of governing bodies of political subdivisions as prescribed	McDonnell		Monitor	Government	2/7/2024	General File	Provisions amended into LB 1300 via AM 3227.
LB 1366	Change provisions relating to the use of eminent domain	Cavanaugh, J.		Monitor (Remove NRDs)	Judiciary	2/2/2024	Committee	
LB 1368	Adopt the Nitrogen Reduction Incentive Act	Ibach	Ibach (2024)	Support	Agriculture	2/13/2024	Select File	AM 3002 - Adopted; AM 3202 - Filed
LB 1370	Provide requirements for retirement of a dispatchable electric generation facility by an electric supplier	Bostelman	Natural Resources (2024)		Natural Resources	2/1/2024	Select File	AM 2863 - Adopted
LB 1406	Provide for an active-duty military permit for state park entry	Sanders		Support	Natural Resources	1/31/2024	Committee	
LB 1412e	Provide, change, and eliminate appropriations for operation of state government, postsecondary education, state aid, capital construction, and federal funds allocated to the State of Nebraska from the federal American Rescue Plan Act of 2021	Speaker Arch, at the Request of the Governor		Monitor	Appropriations	1/30/2024	Passed 42-6-1	Presented to Governor Pillen on March 26, 2024.
LB 1413e	Transfer and provide for the transfer of funds and create and change the use and distribution of funds	Speaker Arch, at the Request of the Governor		Monitor	Appropriations	1/30/2024	Passed 37-8-4	Presented to Governor Pillen on March 26, 2024.
LB 1414	Adopt the Property Tax Growth Limitation Act and change provisions relating to budget limitations	Linehan, at the Request of the Governor		Oppose <sup>1</sup> - See Policy Statement	Revenue	2/2/2024	Committee	Provisions amended into LB 388 via 3203.
LB 1415	Adopt the Property Tax Relief Act and change the Nebraska Property Tax Incentive Act	Dover, At the request of the Governor		Oppose <sup>1</sup> - See Policy Statement	Revenue	2/2/2024	Committee	
LB 1417	Create, eliminate, terminate, and provide, change, eliminate, and transfer powers, duties, and membership of boards, commissions, committees, councils, task forces, panels, authorities, and departments and change and eliminate funds	Brewer, At the request of the Governor		Monitor	Government	2/29/2024	Committee	

<sup>1</sup> NARD Policy Statement - 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.