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January 8, 2021

TO: NARD Board, NRD Managers and Conservation Partners
FROM: Dean E. Edson, NARD Executive Director
RE: January 8 NARD Update

Session Begins, Leadership Elected – The Nebraska Legislature convened its 90-day work session on January 6, 2021 and is tentatively scheduled to end on June 10, 2021.

On the first day of the session eight new senators were sworn into office and senators elected leadership for the body and various committees for the next two years. This includes five that will be serving in the Legislature for the first time - Sen. John Cavanaugh of Omaha, Sen. Terrell McKinney of Omaha, Sen. Eliot Bostar of Lincoln, Sen. Rita Sanders of Bellevue, and Sen. Jen Day of Gretna. Three Senators have served in the legislature in the past and have been out at least the required one 4-year term, including Sen. Mike Flood of Norfolk, Sen. Rich Pahls of Omaha, and Sen. Ray Aguilar of Grand Island.

Governor Pete Ricketts will deliver his State of the State address on January 14th. Nebraska Supreme Court Justice Michael Heavican will give his State of the Judiciary address on January 21st.

Protocols for Interaction at the Capitol with Senators: Mike Hilgers, newly elected Speaker of the Legislature, announced a few protocols for the interactions with Senators. Many of these are not finalized yet, and all are subject to modifications.

Committee Hearings:

- Committee hearings are scheduled to begin on January 25th. There are continued discussions on hearing protocols to protect the health and safety of all individuals involved. The hearing rooms have been modified to allow social distancing between senators on the committee and between the audience members. The public capacity for most rooms is 27 audience members. Each hearing room used (except room 1113) will have one door identified as the single entrance and one door identified as the single exit from the room. Pages will disinfect the testifier chair between testifiers. The room will be disinfected each night if a hearing was held in the room.
- Final details on the hearing process, including submitted written testimony, will be announced next week.

Interaction with the Public, Lobbyists, and Staff:

- The Sargent of Arms will not be delivering messages from or to persons in the Rotunda.
- The Chamber glass doors to the Rotunda will not be in use during session. For safety reasons, these doors will not be locked, but they will be roped off and unavailable except in an emergency.

- Additionally, the entrance into the foyer between the Chamber and the Rotunda will be roped off to the public given the area does not provide enough space for social distancing with normal use.
- Senators wishing to speak to the public, a lobbyist, or their staff will need to exit the Chamber by the back south door and then re-enter the Chamber through the back north door once they have spoken to the person outside of the back hallway.
- Senators will want to utilize text messaging, their cell phone (not in the chamber) and their intercom for communication with persons outside of the Chamber.

Coffee, Tea, Water and Sponsored Food:

- Food sponsored by groups or senators will not be distributed to members of the Legislature in the Chamber or to their offices.
- Receptions and events away from the Capitol are still pending.

CDC and Public Health Department Guidelines Recommended Throughout the Legislature:

- All senators, staff, lobbyists, and members of the public interacting with the Legislature are encouraged to wear a mask. This includes when you are walking in the hallways, standing in the Rotunda, and when speaking to others either in your own office or when visiting another office.

Senator Offices:

- Senators are encouraged to implement social distancing in their offices between staff and with members of the public visiting their office.

Leadership Elections: On the opening day, January 6th, senators elected the Speaker of the Legislature and committee chairs. The election for leadership roles includes the following:

- **Speaker of the Legislature** - Sen. Mike Hilgers of Lincoln won unopposed.
- **Executive Board Chair** - Sen. Dan Hughes of Venango won unopposed. For Vice-Chair, Sen. Tony Vargas defeated Sen. Julie Slama of Peru by a 26-23 vote.
- **Agriculture Committee** - Standing Chair Sen. Steve Halloran of Hastings won unopposed.
- **Appropriations Committee** - Standing Chair Sen. John Stinner of Gering won unopposed.
- **Banking, Commerce and Insurance Committee** - Standing Chair Sen. Matt Williams of Gothenburg won unopposed.
- **Business and Labor Committee** - Sen. Ben Hansen of Blair defeated Standing Chair Sen. Matt Hanson of Lincoln by a 26-23 vote.
- **Education** - Sen. Lynn Walz of Fremont defeated Standing Chair Sen. Mike Groene of North Platte after two separate votes. The first vote was a tie at 24-24-1. Sen. Walz defeated Sen. Groene on the second ballot by a 25-23-1 vote.
- **General Affairs** - Standing Chair Sen. Tom Briese of Cedar Rapids won unopposed.
- **Government, Military and Veterans Affairs Committee** – Standing Chair Sen. Tom Brewer of Hyannis won unopposed.
- **Health and Human Services Committee** - Sen. John Arch of La Vista won unopposed.
- **Judiciary Committee** - Standing Sen. Steve Lathrop of Omaha won unopposed.
- **Natural Resources** - Sen. Bostelman of Brainard defeated Sen. Tim Gragert of Creighton by a 33-14 vote.
- **Retirement Committee** - Standing Chair Sen. Mark Kolterman of Seward won unopposed.
- **Revenue Committee** - Standing Chair Sen. Lou Ann Linehan of Omaha won unopposed.

- **Transportation and Telecommunications Committee** - Standing Chair Sen. Curt Friesen of Henderson won unopposed.
- **Urban Affairs Committee** - Standing Chair Sen. Justin Wayne of Omaha won unopposed.
- **Committee on Committees** - Sen. Robert Hilkemann of Omaha won unopposed.
- **Rules Committee** - Sen. Robert Clements of Elmwood defeated Senator Wendy DeBoer of Bennington by a 25-24 vote.
- **Enrollment and Review** - Sen. Terrell McKinney of Omaha was elected by unanimous consent. This position always goes to an incoming freshman senator who will make the motions on the floor to adopt any enrollment and review amendments to bills as they move through the legislative process.

Committee assignments and Senator Office assignments are on the last three pages of this report.

Legislative Days off for Holidays (H) and Recess (R) are as follows: Jan 18 (H); Feb 12 (R), 15 (H), 22 (R); March 5 (R), 8 (R), 19 (R), 26 (R); April 2 (R), 5 (R), 16(R), and 19 (R); May 3 (R), 14 (R), 17 (R), 28 (R), 31 (H); June 4 (R), 7 (R), 8 (R), and 9 (R). These are dates your senator(s) should be back in the district if you wish to schedule meetings with them. Thursday, June 10th is the last scheduled day of the working session. Session information can be found on the Nebraska Unicameral’s website which is: <http://www.nebraskalegislature.gov>.

New Bills -- Introduction of legislative bills occurs in the first ten working days of the session. This is the first session of the 107th Legislature, so there are no carry over bills from last year. The following are bills of interest for the NRDs, introduced in the first three days of the session. For more information on introduced legislation, visit the Nebraska Unicameral website at <https://www.nebraskalegislature.gov/>.

LB 9 - Change annexation requirements and property tax special valuation provisions. Blood.

The bill adds criteria for annexing contiguous property. This bill addresses an issue with land around Offutt Air Base in Sarpy County.

Under the proposal, lands, lots, tracts, streets, or highways shall be deemed contiguous although property owned by the federal government or a natural resources district lies between the same and the corporate limits, so long as the lands, lots, tracts, streets, or highways sought to be annexed are adjacent to or contiguous with the property owned by the federal government or a natural resources district.

The bill also adds criteria for special valuation of ag and horticultural land subject to a conservation or preservation easement as provided in the Conservation and Preservation Easements Act within the corporate boundaries of a city or village if : 1) The land is subject to air installation compatible use zone regulations; or 2) the land is within a flood plain.

Current law requires only that the governing body of the city or village approves the agreement creating the easement.

LB 26 - Provide a sales tax exemption for residential water service. Wayne.

The bill proposes to exempt the sale, lease, or rental of and the storage, use, or other consumption in this state of residential water service from sales and use tax.

LB 29 - Replace Arbor Day with Juneteenth as a state holiday. Wayne.

The bill eliminates Arbor Day, the last Friday in April as a state holiday and replaces it with a new state holiday called “Juneteenth” which is also known as Freedom Day, Jubilee Day, Liberation Day, and Emancipation Day, on June 19th.

LB 52 - Provide for immunity for injury or death resulting from COVID-19 exposure. Lathrop.

Under the proposal, no person shall be liable in any civil action for any injury or death resulting from an alleged exposure to COVID-19 if such exposure occurred after the effective date of this act.

For purposes of the bill, (a) COVID-19 means the novel coronavirus identified as SARS-CoV-2, the disease caused by the novel coronavirus SARS-CoV-2 or a virus mutating therefrom, and the health conditions or threats associated with the disease caused by the novel coronavirus SARS-CoV-2 or a virus mutating therefrom; and (b) Person means (a) any natural person, sole proprietorship, partnership, limited liability partnership, corporation, limited liability company, business trust, estate, trust, unincorporated association, or joint venture, (b) the State of Nebraska and any political subdivision of the state, (c) any public or private school, college, university, institution of higher education, religious organization, or charitable organization, or (d) any other legal or commercial entity.

LB 54 - Change immunity for intentional torts under the Political Subdivisions Tort Claims Act and the State Tort Claims Act. Lathrop.

The bill proposes that the Political Subdivisions Tort Claims Act does not apply to claims arising from such an act that is the direct result of the negligent failure of a political subdivision or an employee of a political subdivision to protect a person to whom the political subdivision or employee owes a duty of care.

LB 65 - Change contractual conflict of interest provisions under the Nebraska Political Accountability and Disclosure Act. Williams.

The bill proposes under the conflict of interest statutes for officers to remove the language “a direct pecuniary fee” from the law dealing with contracts. It replaces the term with “a payment or fee”.

LB 71 - Change provisions relating to intentional tort claims under the Political Subdivisions Tort Claims Act and State Tort Claims Act. Wayne.

The bill would allow claims based on acts committed by a third party as a result of negligence by a political subdivision or an employee of a political subdivision. Allows for the refiling of certain claims that had already been dismissed.

LB 83 - Change the Open Meetings Act to provide for virtual conferencing. Flood.

The bill allows for virtual conferencing for the following entities:

- (i) A state agency, state board, state commission, state council, or state committee, or an advisory committee of any such state entity;
- (ii) An organization, including the governing body, created under the Interlocal Cooperation Act, the Joint Public Agency Act, or the Municipal Cooperative Financing Act;
- (iii) The governing body of a public power district having a chartered territory of more than one county in this state;
- (iv) The governing body of a public power and irrigation district having a chartered territory of more than one county in this state;
- (v) An educational service unit;
- (vi) The Educational Service Unit Coordinating Council;
- (vii) An organization, including the governing body, of a risk management pool or its advisory committees organized in accordance with the Intergovernmental Risk Management Act;
- (viii) A community college board of governors;
- (ix) The Nebraska Brand Committee;
- (x) A local public health department;
- (xi) A natural resources district; and

(xii) The Judicial Resources Commission

To hold such meeting the following criteria must be met:

- (1) Reasonable advance publicized notice is given including providing access to a dial-in number or link to the virtual conference;
- (2) Reasonable arrangements are made to accommodate the public's right to attend at a physical site and participate including seating, in at least one designated site in a building open to the public and identified in the notice, recording of the hearing by audio or visual recording devices, and a reasonable opportunity for input, such as public comment or questions, is provided to at least the same extent as would be provided if virtual conferencing was not used;
- (3) At least one copy of all documents for the meeting is available at any physical site open to the public where individuals may attend the virtual conference. The public body shall also provide links to an electronic copy of the agenda, all documents being considered at the meeting, and the current version of the Open Meetings Act; and
- (4) Except as otherwise provided in this subdivision, no more than one-half of the meetings of the state entities, advisory committees, boards, councils, organizations, or governing bodies are held by virtual conferencing in a calendar year.

The bill also allows for virtual conferencing if an emergency is declared pursuant to the Emergency Management Act. Under this provision, a public body the territorial jurisdiction of which is included in the emergency declaration, in whole or in part, may hold a meeting by virtual conferencing during such emergency if the public body gives reasonable advance publicized notice. The notice shall include information regarding access for the public and news media.

In addition to any formal action taken pertaining to the emergency, the public body may hold such meeting for the purpose of briefing, discussion of public business, formation of tentative policy, or the taking of any action by the public body. The public body shall provide access by providing a dial-in number or a link to the virtual conference.

The public body shall also provide links to an electronic copy of the agenda, all documents being considered at the meeting, and the current version of the Open Meetings Act. Reasonable arrangements shall be made to accommodate the public's right to hear and speak at the meeting and record the meeting.

The nature of the emergency shall be stated in the minutes. Complete minutes of such meeting specifying the nature of the emergency and any formal action taken at the meeting shall be made available for inspection.

The bill also has changes regarding individual that speak at meetings. The body shall require any member of the public desiring to address the body to identify himself or herself, including an address and the name of any organization represented by such person. Under current law, this is voluntary.

Finally, beginning July 31, 2022, the governing body of a natural resources district, the city council of a city of the metropolitan class, the city council of a city of the primary class, the city council of a city of the first class, the county board of a county with a population greater than twenty-five thousand inhabitants, and the school board of a school district shall make available on such entity's public website the agenda and minutes of the governing body.

The agenda shall be placed on the web site at least 24 hours before the meeting of the governing body. Minutes shall be placed on the web site at such time as the minutes are available for inspection under existing law. This information shall be available on the public web site for at least six months.

The bill includes the emergency clause so it would become effective as soon as it is approved by the Governor.

LB 90 - Change fee provisions under the Pesticide Act and the Nebraska Commercial Fertilizer and Soil Conditioner Act. Halloran.

The bill makes changes to the pesticide registration fee. Current law sets a minimum base of \$160 per product with a maximum of \$210 per product, which does not change.

The fees are distributed as follows:

- (a) \$30 to the Noxious Weed Cash Fund.
- (b) \$60 to the Buffer Strip Incentive Fund
- (c) \$55 to the Natural Resources Water Quality Fund; and
- (d) The remainder of such fee to the Pesticide Administrative Cash Fund.

The bill proposes to lower the amount going to the Buffer Strip Incentive fund from \$60 to \$50.

LB 91 - Change germination seed testing provisions under the Nebraska Seed Law. Brandt.

The bill makes several technical changes to regulation of native and nonnative plant species.

It proposed two new definitions to the statutes for regulation of plant species as follows:

- Native plant species means any of the grasses, sedges, rushes, or forbs indigenous to North America.
- Nonnative plant species means any of the grasses, sedges, rushes, or forbs not indigenous to North America.

It also adds the term “habitat restoration or maintenance” to the list of agriculture seeds to be regulated.

LB 112 - Require members of the public to be allowed to speak at each meeting subject to the Open Meetings Act. Albrecht.

The bill would require, except for closed sessions, a public body to allow members of the public an opportunity to speak at each meeting.

LB 133 - Adopt the Nebraska EPIC Consumption Tax Act and eliminate certain other taxes. Erdman. Co-sponsored by Albrecht, Brewer, Briese, Clements, Halloran, Lowe, McDonnell and Murman.

The bill eliminates all state income, sales and use taxes, property taxes and inheritance taxes. Refer to LR 11 CA for the related Constitutional Amendment.

Beginning January 1, 2024, there is hereby imposed a tax on the use or consumption in the State of Nebraska of taxable property or services. The rate of the consumption tax shall be ten and sixty-four hundredths percent (10.64%). The person purchasing taxable property or services in the State of Nebraska shall be liable for the tax.

The bill creates numerous exemptions for purchases such as fuel, used property, property or service purchased for a business purpose in a trade or business, property or service used for educational purposes, etc.

Funding for schools would be through a collective request through the Department of Education.

Funding for other political subdivision would go through the local county. All local political subdivisions would have to work with the county within their jurisdiction to have the county submit a total budget request to the Legislature.

State agencies and other state-funded entities would have to go to the Legislature for funding.

LB 139 - Adopt the COVID-19 Liability Protection Act. Briese.

The bill proposes some liability protection for first responders, health care workers, person, business, political subdivision, organizations, entities from lawsuits related to COVID-19.

Under the bill, an individual shall not bring or maintain a civil action seeking recovery for any injuries or damages sustained from exposure or potential exposure to COVID-19 unless the plaintiff can prove, by clear and convincing evidence, that the civil action relates to a minimum medical condition resulting from gross negligence or willful misconduct.

Under the proposal, the following definitions are used:

- Person means: (a) any natural person, sole proprietorship, partnership, limited liability partnership, corporation, limited liability company, business trust, estate, trust, unincorporated association, or joint venture, (b) the State of Nebraska and any political subdivision of the state, (c) any school, college, university, institution of higher education, religious organization, or charitable organization, or (d) any other legal or commercial entity.
- First responder includes state and local law enforcement personnel, including University of Nebraska police department personnel, fire department personnel, emergency medical personnel, ambulance service provider personnel, emergency management personnel, and public works personnel who may be deployed in response to a COVID-19 state of emergency.
- Gross negligence means a conscious, voluntary act or omission in reckless disregard of (a) a legal duty, (b) the consequences to another party, or (c) applicable government standards or guidance.
- Health care facility means (a) any facility in which health care services are provided, including, but not limited to, any health care facility, health care practitioner facility, hospice facility or program, elder group home, assisted-living program, and any other licensed or state-approved facility providing health care or (b) any field hospital, modular field treatment facility, or other facility designated by the Department of Health and Human Services or the Nebraska Emergency Management Agency for temporary use for the purpose of providing health care services related to a COVID-19 state of emergency;
- Health care provider means (a) a person who is licensed, registered, permitted, or certified in any state to provide health care services, whether paid or unpaid, including persons engaged in telemedicine or telehealth, and any employee, agent, or contractor of such person, (b) an emergency medical technician who is licensed in any state, or (c) a volunteer or military personnel who are approved by or work under the direction of the Department of Health and Human Services or the Nebraska Emergency Management Agency and who provide health care services in response to a COVID-19 state of emergency in the State of Nebraska.
- Health care service means any care, treatment, service, or procedure to maintain, diagnose, or otherwise affect an individual's physical or mental condition.
- Minimum medical condition means a diagnosis of COVID-19 that 20 requires inpatient hospitalization or results in death;
- Premises means and includes any physical place, any real property, and any appurtenant building or structure serving a commercial, residential, educational, religious, governmental, cultural, charitable, or health care purpose.

A person shall not bring or maintain a civil action seeking recovery for any injuries or damages sustained from exposure or potential exposure to COVID-19 if the act or omission alleged to violate a duty of care was permitted by, in substantial compliance with, or consistent with any federal or state statute, regulation, or order or public health guidance related to COVID-19 that was applicable to the person or activity at issue at the time of the alleged exposure or potential exposure.

A person who owns, occupies, possesses, or is in control of a premises, including a tenant, lessee, or occupant of a premises, who directly or indirectly invites or permits an individual onto a premises for any purpose, shall not be liable in any civil action seeking recovery for any injuries or damages sustained from the individual's exposure or potential exposure to COVID-19, whether the exposure or potential exposure occurs on the premises or during any activity managed by the person who owns, occupies, possesses, or is in control of a premises, unless the plaintiff can prove, by clear and convincing evidence, that the person who owns, occupies, possesses, or is in control of the premises engaged in gross negligence or willful misconduct that caused the individual's minimum medical condition.

The COVID-19 Liability Protection Act shall not be construed to (1) create, recognize, or ratify a claim or cause of action of any kind, (2) eliminate or satisfy a required element of a claim or cause of action of any kind, (3) affect the rights or limits under the Nebraska Workers' Compensation Act, or (4) abrogate, amend, repeal, alter, or affect any statutory or common law immunity or limitation of liability or constitute a waiver of the sovereign immunity of the State of Nebraska.

Notwithstanding any other provision of law, any civil action seeking recovery for any injuries or damages sustained from exposure or potential exposure to COVID-19 shall be brought within two years after the cause of action shall have accrued.

The COVID-19 Liability Protection Act shall apply to any cause of action accruing on or after the effective date of this act and before the earlier of (1) December 31, 2022, or one year after the end of the COVID-19 state of emergency.

LB 148 - Transfer certain environmental safety programs to the Department of Environment and Energy. Bostelman.

The bill proposes to transfer powers and duties from the Department of Health and Human Services to the Department of Environment and Energy the following regulatory duties: A) Relating to testing of water samples and B) Issuance of licenses and permits, fees, water well contractors, recreation camps, swimming pools, mobile home parks, and drinking water.

There are no changes to the make-up of the Water Well Licensing Board. However, there are additional conflict of interest provisions and per diem requirements proposed. These include:

- No board member shall take any action or make any decision in the discharge of the duties of a member of the board that may constitute a conflict of interest. As soon as a member is aware of a potential conflict or should reasonably be aware of such potential conflict, whichever is sooner, the member shall submit a written statement to the Director of Environment and Energy describing the matter requiring action or decision and the nature of the potential conflict.
- The member shall take such action as the director shall advise or prescribe to remove the member from influence over the action or decision on the matter.
- Conflict of interest includes financial, professional, or personal obligations that may compromise or present the appearance of compromising the judgment of a member in the performance of the duties of a member of the board. The director may establish a definition of conflicts of interest for members of the board and may establish procedures in case such a conflict arises.

- Each member of the board shall, in addition to necessary traveling and lodging expenses, receive a per diem for each day actually engaged in the discharge of the duties of a member of the board, including compensation for the time spent in traveling to and from the place of conducting business.
- The compensation per day shall not exceed fifty dollars and shall be determined by the board with the approval of the department. The department shall be responsible for the general administration of the activities of the board. The cost of operation and administration of the board shall be paid from the General Fund and the Water Well Standards and Contractors' Licensing Fund.

Relating to testing of water samples, the director shall certify and enter into authorization agreements with laboratories to perform tests on water that is intended for human consumption, including the tests required by the director for compliance and monitoring purposes. The director shall establish, through rules and regulations, standards for certification.

Such standards (i) may include requirements for staffing, equipment, procedures, and methodology for conducting laboratory tests, quality assurance and quality control procedures, and communication of test results, (ii) shall provide for certification of independent laboratories to test samples provided by public water systems for all acute toxins for which the department tests such samples, including, but not limited to, coliform, nitrates, inorganic chemicals, organic chemicals, radionuclides, and any other acute toxins for which the department tests such samples, and (iii) shall be consistent with requirements for performing laboratory tests established by the United States Environmental Protection Agency to the extent such requirements are consistent with state law.

The director may accept accreditation by a recognized independent accreditation body, public agency, or federal program which has standards that are at least as stringent as those established pursuant to this section. The director may adopt and promulgate rules and regulations which list accreditation bodies, public agencies, and federal programs that may be accepted as evidence that a laboratory meets the standards for certification.

Inspection fees and fees for certifying other laboratories shall be established and collected to defray the cost of the inspections and certification.

Laboratories shall be allowed to test water samples which are not compliance samples by testing methods other than the methods and procedures required to be used on compliance samples by rules and regulations of the department. For purposes of this section, compliance sample means a water sample required under the Nebraska Safe Drinking Water Act and rules and regulations of the department to determine whether a public water system meets current drinking water standards

LB 166 - Provide for Josh the Otter-Be Safe Around Water Plates, create a fund, and provide powers and duties for Game and Parks. Geist.

The bill proposes to create the Josh the Otter-Be Safe Around Water Cash Fund under the control of the Nebraska Game and Parks Commission for the purpose of providing financial support for the education of persons about water safety in general and specifically for the education of children about staying away from water unless accompanied by an adult.

The commission shall use the Josh the Otter-Be Safe Around Water Cash Fund to award grants to nonprofit organizations that are dedicated to educating children about water safety. The grants shall be used by the recipient organization to support educating persons about water safety in general and specifically for the education of children about water safety.

The program would be funded by Josh the Otter-Be Safe Around Water Plates for motor vehicles.

In addition to all other fees required for registration under the Motor Vehicle Registration Act, each application for initial issuance or renewal of alphanumeric Josh the Otter-Be Safe Around Water Plates shall

be accompanied by a fee of five dollars. County treasurers collecting fees pursuant to this subdivision shall remit such fees to the State Treasurer. The State Treasurer shall credit five dollars of the fee to the Josh the Otter-Be Safe Around Water Cash Fund.

In addition to all other fees required for registration under the Motor Vehicle Registration Act, each application for initial issuance or renewal of personalized message Josh the Otter-Be Safe Around Water Plates shall be accompanied by a fee of forty dollars. The State Treasurer shall credit twenty-five percent of the fee for initial issuance and renewal of such plates to the Department of Motor Vehicles Cash Fund and seventy-five percent of the fee to the Josh the Otter-Be Safe Around Water Cash Fund.

The fund may also receive gifts, bequests, grants, or other contributions or donations from public or private entities

LB 176 - Provide an income tax credit for certain agricultural producers. Lindstrom.

The bill proposes a \$2,500 non-refundable state income tax credit for agricultural producers who qualifies for the Conservation Stewardship Program or the Environmental Quality Incentives Program of the United States Department of Agriculture during the taxable year.

If the agricultural producer cannot fully utilize the credit for such taxable year, the credit may be carried forward to subsequent taxable years until fully utilized.

Agricultural producer is defined under the bill as any individual, corporation, partnership, limited liability company, trust, estate, or other entity that (i) is subject to the Nebraska income tax and (ii) is an owner of agricultural land and horticultural land in this state.

LB 178 - Adopt the Infrastructure Improvement and Replacement Assistance Act and provide for a turnback of state sales tax revenue. Lindstrom.

The bill proposes to return a portion of the sales tax collected on water and sewage service to political subdivisions or water utility that operate such systems to assist in repairs and improvements to such systems.

Refunds of sales taxes would be on the following schedules:

- For sales taxes imposed from July 1, 2021, through June 30, 2022: 36.36 percent;
- For sales taxes imposed from July 1, 2022, through June 30, 2024: 54.54 percent; and
- For sales taxes imposed on and after July 1, 2024: 72.72 percent.

Funds received under this section shall be used exclusively to assist in: (a) Paying for infrastructure improvements relating to constructing, upgrading, redeveloping, or replacing sewer and water infrastructure facilities; (b) Paying for the redevelopment and replacement of obsolete water or sewer facilities; or (c) Repaying bonds issued and pledged for such work.

It is the intent that funds received under be used to defer increases in sewer and water rates. Each political subdivision receiving funds under this section shall include, in its budget statement, the amount of funds received under this section and the percentage by which its sewer and water rates would have increased if not for the receipt of such funds.

LR 5 - Accept the findings and recommendations of the Healthy Soils Task Force submitted to the Governor and the Agriculture Committee. Gragert.

A legislative resolution that accepts the report, findings, and recommendations that the Healthy Soils Task Force submitted to the Governor and the Agriculture Committee of the Legislature. It further resolves that

the Legislature supports and encourages a voluntary grassroots effort to accelerate means to protect and enhance Nebraska's soil and receive the benefits described in the report from the Healthy Soils Task Force.

Finally, it resolves that the Legislature encourages the Department of Agriculture, the Department of Natural Resources, and other state agencies to assist in the voluntary grassroots effort.

LR 11CA - A Constitutional amendment to require enactment of a consumption tax and prohibit certain other forms of taxation. Erdman. Co-sponsored by Albrecht, Brewer, Briese, Clements, Halloran, Lowe, McDonnell and Murman.

A proposed constitutional amendment, effective January 1, 2024, that prohibits the State of Nebraska and all political subdivisions of the state from imposing a tax on personal income, a tax on corporate income, a tax on personal property, a tax on real property, a tax on an inheritance from a deceased person, a tax on the estate of a deceased person, and a tax on the retail sale of goods and services.

It replaces such taxes with a consumption tax which shall apply to purchases of services and new goods, except for fuel. Such consumption tax shall begin no later than January 1, 2024 (See LB 133).

The proposal does include language to allow the Legislature to authorize political subdivisions of the state to enact their own consumption taxes upon such terms and conditions as the Legislature may provide. This portion is not included in LB 133.

Senator Offices & Committees: The following provides senator office, contact information and committee assignments.

2021 NEBRASKA UNICAMERAL LEGISLATURE
Capitol Mailing Address: Senator _____
District # State Capitol
PO Box 94604 Lincoln NE 68509-4604
As of 1/08/21

Senator	District	Phone	Room	Home
Aguilar, Ray	35	(402) 471-2617	1118	Grand Island
Albrecht, Joni	17	(402) 471-2716	1404	Thurston
Arch, John	14	(402) 471-2730	1402	La Vista
Blood, Carol	3	(402) 471-2627	1021	Bellevue
Bostar, Eliot	29	(402) 471-2734	1012	Lincoln
Bostelman, Bruce	23	(402) 471-2719	1117	Brainard
Brandt, Tom	32	(402) 471-2711	1528	Plymouth
Brewer, Tom	43	(402) 471-2628	1101	Gordon
Briese, Tom	41	(402) 471-2631	1019	Albion
Cavanaugh, John	9	(402) 471-2723	1306	Omaha
Cavanaugh, Machaela	6	(402) 471-2714	11th Floor	Omaha
Clements, Robert	2	(402) 471-2613	1120	Elmwood
Day, Jen	49	(402) 471-2725	1018	Omaha
DeBoer, Wendy	10	(402) 471-2718	1114	Bennington
Dorn, Myron	30	(402) 471-2620	11th Floor	Adams
Erdman, Steve	47	(402) 471-2616	1124	Bayard
Flood, Mike	19	(402) 471-2929	11th Floor	Norfolk

Friesen, Curt	34	(402) 471-2630	1110	Henderson
Geist, Suzanne	25	(402) 471-2731	2000	Lincoln
Gragert, Tim	40	(402) 471-2801	11th Floor	Creighton
Groene, Mike	42	(402) 471-2729	1302	North Platte
Halloran, Steve	33	(402) 471-2712	1022	Hastings
Hansen, Ben	16	(402) 471-2728	2010	Blair
Hansen, Matt	26	(402) 471-2610	1015	Lincoln
Hilgers, Mike	21	(402) 471-2673	2103	Lincoln
Hilkemann, Robert	4	(402) 471-2621	2028	Omaha
Hughes, Dan	44	(402) 471-2805	2108	Venango
Hunt, Megan	8	(402) 471-2722	1523	Omaha
Kolterman, Mark	24	(402) 471-2756	2004	Seward
Lathrop, Steve	12	(402) 471-2623	1103	Omaha
Lindstrom, Brett	18	(402) 471-2618	2015	Omaha
Linehan, Lou Ann	39	(402) 471-2885	1116	Elkhorn
Lowe, John S., Sr.	37	(402) 471-2726	2011	Kearney
McCollister, John S.	20	(402) 471-2622	1017	Omaha
McDonnell, Mike	5	(402) 471-2710	2107	Omaha
McKinney, Terrell	11	(402) 471-2612	11th Floor	Omaha
Morfeld, Adam	46	(402) 471-2720	1008	Lincoln
Moser, Mike	22	(402) 471-2715	1529	Columbus
Murman, Dave	38	(402) 471-2732	1522	Glenvil
Pahls, Rich	31	(402) 471-2327	1403	Omaha
Pansing Brooks, Patty	28	(402) 471-2633	1016	Lincoln
Sanders, Rita	45	(402) 471-2615	1406	Bellevue
Slama, Julie	1	(402) 471-2733	11th Floor	Peru
Stinner, John P.	48	(402) 471-2802	1004	Gering
Vargas, Tony	7	(402) 471-2721	1000	Omaha
Walz, Lynne	15	(402) 471-2625	1107	Fremont
Wayne, Justin T.	13	(402) 471-2727	1115	Omaha
Williams, Matt	36	(402) 471-2642	1401	Gothenburg
Wishart, Anna	27	(402) 471-2632	1308	Lincoln

2021 LEGISLATIVE COMMITTEES

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Agriculture (8). Meets on Tuesday: Halloran (C), Brandt, Brewer, Cavanaugh, J.,Gragert, Groene, Hansen,B., Lathrop.

Appropriations (9). Meets on Monday, Tuesday, Wednesday, Thursday & Friday: Stinner (C), Clements, Dorn, Erdman, Hilkemann, Kolterman, McDonnell, Vargas, Wishart.

Banking, Commerce and Insurance (8). Meets on Monday & Tuesday: Williams (C), Aguilar, Bostar, Flood, Lindstrom, McCollister, Pahls, Slama.

Business and Labor (7). Meets on Monday: Hansen, B.(C), Blood, Gragert, Halloran, Hansen, M., Hunt, Lathrop.

Education (8). Meets on Monday & Tuesday: Walz (C), Day, Linehan, McKinney, Morfeld, Murman, Pansing Brooks, Sanders.

General Affairs (8). Meets on Monday: Briese (C), Arch, Brandt, Brewer, Cavanaugh, J., Groene, Lowe, Wayne.

Government, Military and Veterans Affairs (8). Meets on Wednesday, Thursday, & Friday: Brewer (C), Blood, Halloran, Hansen, M., Hunt, Lowe, McCollister, Sanders.

Health and Human Services (7). Meets on Wednesday, Thursday, & Friday: Arch (C), Cavanaugh, M., Day, Hansen, B., Murman, Walz, Williams.

Judiciary (8). Meets on Wednesday, Thursday, & Friday: Lathrop (C), Brandt, DeBoer, Geist, McKinney, Morfeld, Pansing Brooks, Slama.

Natural Resources (8). Meets on Wednesday, Thursday, & Friday: Bostelman (C), Aguilar, Cavanaugh, J., Gragert, Groene, Hughes, Moser, Wayne.

Nebraska Retirement Systems (6). Meets at the call of Chair: Kolterman (C), Clements, Lindstrom, McDonnell, Slama, Stinner.

Revenue (8). Meets on Wednesday, Thursday, & Friday: Linehan (C), Albrecht, Bostar, Briese, Flood, Friesen, Lindstrom, Pahls.

Transportation and Telecommunications (8). Meets on Monday & Tuesday: Friesen (C), Albrecht, Bostelman, Cavanaugh, M., DeBoer, Geist, Hughes, Moser.

Urban Affairs (7). Meets on Tuesday: Wayne (C), Arch, Blood, Briese, Hansen, M., Hunt, Lowe.

Executive Board of the Legislative Council (9). Meets at the call of the Chair: Hughes (C), Vargas, Geist, Hilgers Lathrop, Lowe, Pansing Brooks, McCollister, Slama, Stinner (nonvoting ex officio).

Rules (6). Meets at the call of the Chair: Clements (C), Cavanaugh, J., DeBoer, Erdman, Hansen, M., Hilgers (ex officio).