

NEBRASKA RETIREMENT SYSTEMS COMMITTEE

SUMMARY OF 2026 LEGISLATION

One Hundred Ninth Legislature
Second Session

Committee Members

Senator Beau Ballard, Chairperson, District 21
Senator Tony Sorrentino, Vice-Chairperson, District 39
Senator Robert Clements, District 2
Senator Danielle Conrad, District 46
Senator Brian Hardin, District 48
Senator Margo Juarez, District 5

Committee Staff

Trevor Fitzgerald, Senior Research Consultant/Committee Legal Counsel
Constance Thomas, Committee Clerk

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**LIST OF BILLS REFERENCED TO THE
NEBRASKA RETIREMENT SYSTEMS COMMITTEE**

One Hundred Ninth Legislature, Second Session

2025 Carryover Bills

- LB 76** (Bostar) Change provisions of the Nebraska State Patrol Act
General File (page 11)
Portions/Provisions of LB 76 were amended into LB 645 in 2025
- LB 433** (Sorrentino) Exempt deputy directors and agency attorneys from the State Personnel System and change membership provisions under the State Employees Retirement Act
General File (pages 11-12)
Portions/Provisions of LB 433 were amended into LB 820
- LB 571** (Cavanaugh, J.) Require cost-of-living adjustments for retirees for any public power district that operates a defined benefit plan
Held in Committee (page 15)
- LB 661** (Andersen) Change provisions relating to the duties of the Nebraska Investment Council, the state investment officer, and the State Treasurer
Held in Committee (page 15)
- LB 689** (Lonowski) Redefine terms under the School Employees Retirement Act and the Class V School Employees Retirement Act
Held in Committee (page 16)
- LB 713** (Ballard) Change provisions of the School Employees Retirement Act
Held in Committee (page 16)

2026 Introduced Bills

- LB 743** (Juarez) Change provisions relating to optional benefit forms under the Police Officers Retirement Act
Enacted (page 6)

- LB 820** (Nebraska Retirement Systems Committee) Change retirement provisions relating to approved identification documents, participation in certain retirement systems, state contributions, ex officio members of the Nebraska Investment Council, contributions by school districts, and computation of tax withholdings, and change the title of the executive director of the Nebraska Public Employees Retirement Systems
Enacted (pages 6-8)
Portions/Provisions of LB 433, LB 1102, LB 1103, and LB 1166 were amended into LB 820
- LB 821** (Nebraska Retirement Systems Committee) Eliminate certain verification requirements performed by the Public Employees Retirement Board and change duties of the board and the Nebraska Investment Council relating to retirement systems
Enacted (page 8)
- LB 822** (Nebraska Retirement Systems Committee) Rename the Police Officers Retirement Act as the Cities of the First Class Police Officers Retirement Act and change provisions of such act
Enacted (page 8)
- LB 824** (Lonowski) Change provisions relating to termination of employment under the School Employees Retirement Act and the Class V School Employees Retirement Act
Enacted (page 9)
- LB 885** (Andersen) Allow the Governor to remove the state investment officer from office and eliminate the need for cause for removal of the state investment officer
Held in Committee (page 17)
- LB 1095** (Andersen) Change provisions relating to the duties of the Nebraska Investment Council, the state investment officer, and the State Treasurer
Held in Committee (page 17)
- LB 1101** (Nebraska Retirement Systems Committee) Change the amount of the state contribution to the Nebraska Retirement Fund for Judges
Enacted (pages 9-10)

- LB 1102** (Ballard) Provide requirements for monthly payments of retirement allowances and change when certain cost-of-living adjustments occur under the Class V School Employees Retirement Act
General File (page 13)
Portions/Provisions of LB 1102 were amended into LB 820
- LB 1103** (Bostar) Change the mandatory retirement age and provisions relating to deferred retirement option plans under the Nebraska State Patrol Retirement Act
General File (page 13)
Portions/Provisions of LB 1103 were amended into LB 820
- LB 1166** (Juarez) Change applicability of the employee contribution rate under the School Employees Retirement Act
General File (page 14)
Portions/Provisions of LB 1166 were amended into LB 820

BILL SUMMARIES: BILLS ENACTED

LB 743 (Juarez) Change provisions relating to optional benefit forms under the Police Officers Retirement Act

LB 743 amends the Police Officers Retirement Act to require that optional benefit forms available include partial payments in an amount and frequency elected by the police officer.

The bill contains an operative date of October 1, 2026.

LB 820 (Nebraska Retirement Systems Committee) Change retirement provisions relating to approved identification documents, participation in certain retirement systems, state contributions, ex officio members of the Nebraska Investment Council, contributions by school districts, and computation of tax withholdings, and change the title of the executive director of the Nebraska Public Employees Retirement Systems

LB 820 is a “clean-up” bill introduced in coordination with the Nebraska Public Employees Retirement Systems (NPERS). The bill amends various sections of statute governing state and county retirement plans administered by NPERS as well as statutes governing the Public Employees Retirement Board (PERB) and the Nebraska Investment Council (NIC).

Changes contained in LB 820 include: 1) consolidating language regarding approved identification documents for state retirement plan purposes; 2) changing the title of the NPERS Director to Executive Director; 3) clarifying language regarding state contributions to the School Retirement Fund and the Omaha School Employees Retirement System (OSERS) Plan; 4) providing for the tax treatment of contributions under the Deferred Compensation Plan in designated Roth IRA accounts under the Internal Revenue Code; and 5) eliminating obsolete provisions.

The committee amendment, AM 2425, incorporated the provisions of LB 1102, LB 1103, and LB 1166 into the bill.

Provisions of LB 1102

LB 1102 changes the adjustment date of cost-of-living adjustments (COLAs) under the Class V School Employees Retirement Act to align with the beginning of the plan year. Beginning in 2026, COLAs under the Class V School Employees Retirement Act will be calculated and adjusted on September 1 of each year. The bill aligns the annuity payment date under the Class V School Employees Retirement Act with the School Employees Retirement Act by setting payments on the last business day of each month.

LB 1102 also amends the definition of “retirement date” under the Class V School Employees Retirement Act to align with the corresponding definition of “retirement date” under the School Employees Retirement Act.

Provisions of LB 1103

LB 1103 makes two changes to the Nebraska State Patrol Retirement Act. First, the bill increases the mandatory retirement age for members of the Nebraska State Patrol from age 60 to age 65.

Second, LB 1103 authorizes members who joined the retirement plan after July 1, 2016 to participate in the deferred retirement option plan (DROP). Currently, only members who joined the retirement plan prior to July 1, 2016 may participate in the DROP program.

Provisions of LB 1166

LB 1166 amends the School Employees Retirement Act to modify the timeline for annual adjustments to the employee and employer contributions to the School Retirement Fund. Beginning in 2027, the employee contribution rate will be calculated as of July 1 each year and apply beginning September 1 of that year and prior to September 1 the following year.

Employer contributions to the School Retirement Fund would continue to be set at 101% of employee contributions as provided under current law, and will similarly be calculated as of July 1 each year and apply beginning September 1 of that year and prior to September 1 the following year.

LB 1166 contains the Emergency Clause.

On Select File, the bill was further amended with AM 2736, which incorporated the provisions of LB 433 (as amended by AM 2735) into the bill.

LB 433, as amended, amends the State Employees Retirement Act to allow temporary state employees who were previously members of the state employees retirement system and who return to state employment less than 120 days after leaving state employment to be rehired and begin participation in the retirement system within 30 days of returning as a temporary employee.

LB 433, as amended, also clarifies that employees of the Legislature who are hired for a limited period of time or for a grant-funded position or a special project as considered temporary employees for purposes of the State Employees Retirement Act.

LB 821 (Nebraska Retirement Systems Committee) Eliminate certain verification requirements performed by the Public Employees Retirement Board and change duties of the board and the Nebraska Investment Council relating to retirement systems

LB 821 updates and modernizes language governing annual reports prepared by the Nebraska Public Employees Retirement Systems (NPERS) and the Nebraska Investment Council (NIC) and presented to the Nebraska Retirement Systems Committee.

LB 821 also repeals antiquated language requiring that the Public Employees Retirement Board (PERB) verify information regarding the investments of the assets of retirement systems by the NIC.

LB 822 (Nebraska Retirement Systems Committee) Rename the Police Officers Retirement Act as the Cities of the First Class Police Officers Retirement Act and change provisions of such act

LB 822 is a “clean-up” bill designed to update and modernize the statutes governing police retirement systems in cities of the first class. The bill defines terms, eliminates obsolete provisions, and renames the Police Officers Retirement Act as the Cities of the First Class Police Officers Retirement Act.

LB 824 (Lonowski) Change provisions relating to termination of employment under the School Employees Retirement Act and the Class V School Employees Retirement Act

LB 824 amends the School Employees Retirement Act and the Class V School Employees Retirement Act to change the required bona fide separation of service period for retirees to 120 days with no exceptions. The current bona fide separation period for retirees is 180 days with exceptions for intermittent work as a volunteer or substitute employee at a school district or educational service unit.

On General File, LB 824 was amended with AM 1942, which added an operative date of May 1, 2026 and added the Emergency Clause.

On Select File, the bill was further amended with AM 2230, which struck references to the provisions allowing substitute or volunteer service which were inadvertently missed in the initial bill.

LB 1101 (Nebraska Retirement Systems Committee) Change the amount of the state contribution to the Nebraska Retirement Fund for Judges

LB 1101 reduces the state contribution to the Nebraska Retirement Fund for Judges from 5% of the total annual compensation of all members of the retirement system to 4% of the total annual compensation of all members of the retirement system beginning on July 1, 2026. This reduction was recommended by the actuary employed by the Nebraska Public Employees Retirement Systems (NPERS) as part of the annual actuarial valuation report pursuant to Nebraska Revised Statutes §24-703(6).

Under LB 1101, the state contribution to the Nebraska Retirement Fund for Judges would continue to be reviewed by the actuary employed by NPERS for possible adjustment in the future based on the funded ratio on the actuarial value of the assets in the plan.

LB 1101 contains the Emergency Clause.

The committee amendment, AM 2263, strikes the original provisions of LB 1101 and replaces them with a series of changes to the Judges Retirement Act.

First, AM 2263 reduces the state contribution to the Nebraska Retirement Fund for Judges from 5% of the total annual compensation of all members of the retirement system to 0% of the total annual compensation of all members of the retirement system beginning on July 1, 2026, rather than 4% as provided under the introduced copy of the bill. Under the amendment, the state contribution would continue to be reviewed by the actuary employed by NPERs for possible adjustment in the future based on the funded ratio on the actuarial value of the assets in the plan.

Second, AM 2263 reduces the member contribution rate in two ways. Under the amendment, beginning on July 1, 2026, the contribution rate for all judges will be reduced from 10% of compensation to 9% of compensation. Upon reaching twenty years of service credit, the contribution rate for all judges will be further reduced from 9% of compensation to 5% of compensation. Both provisions revert the contribution rates under the Judges Retirement Act to the rates as they existed prior to 2015.

Finally, AM 2263 increases the maximum cost-of-living adjustment (COLA) for judges who became plan members after July 1, 2015 from 1% to 2.5%. Similarly, this provision reverts the maximum COLA to the maximum rate as it existed prior to 2015.

AM 2263 contains the Emergency Clause.

BILL SUMMARIES: 2025 CARRYOVER BILLS ON GENERAL FILE

LB 76 (Bostar) Change provisions of the Nebraska State Patrol Retirement Act

LB 76 makes two changes to benefits under the Nebraska State Patrol Retirement Act. First, the bill would change survivor benefits under the State Patrol retirement plan from a survivor's benefit equal to 75% of the plan member's benefit to a survivor's benefit equal to 100% of the plan member's benefit.

Second, beginning July 1, 2025, LB 76 would increase the cost-of-living adjustment (COLA) under the State Patrol retirement plan to the lessor of the percentage change in the Consumer Price Index or 4%. Currently, the COLA for members who joined the retirement plan prior to July 1, 2016 is the lessor of the percentage change in the Consumer Price Index or 2.5%, while the COLA for members who joined the retirement plan on or after July 1, 2016 is the lessor of the percentage change in the Consumer Price Index or 1%.

LB 76 contains the Emergency Clause.

The committee amendment, AM 798, struck provisions increasing the COLA under the State Patrol retirement plan.

Portions/Provisions of LB 76 were amended into LB 645, which was enacted in 2025.

LB 433 (Sorrentino) Exempt deputy directors and agency attorneys from the State Personnel System and change membership provisions under the State Employees Retirement Act

LB 433 excludes state agency deputy directors and attorneys from the State Personnel System. Any deputy director hired after the effective date of the bill would serve as an at-will employee and have their salary fixed by the agency director and approved by the Governor. Any deputy director or attorney employed on the effective date of the bill could elect to be excluded from the State Personnel System and become an at-will employee.

LB 433 also amends the State Employees Retirement Act to allow temporary state employees who were previously members of the state employees retirement system and who return to state employment less than 120 days after leaving state employment to be rehired and begin participation in the retirement system within 30 days of returning as a temporary employee.

Finally, LB 433 clarifies that employees of the Legislature who are hired for a limited period of time or for a grant-funded position or a special project are considered temporary employees for purposes of the State Employees Retirement Act.

The committee amendment, AM 2735, strikes provisions of the bill that would have exempted state agency deputy directors and agency attorneys from the State Personnel System.

Portions/Provisions of LB 433 were amended into LB 820.

BILL SUMMARIES: 2026 BILLS ON GENERAL FILE

LB 1102 (Ballard) Provide requirements for monthly payments of retirement allowances and change when certain cost-of-living adjustments occur under the Class V School Employees Retirement Act

LB 1102 changes the adjustment date of cost-of-living adjustments (COLAs) under the Class V School Employees Retirement Act to align with the beginning of the plan year. Beginning in 2026, COLAs under the Class V School Employees Retirement Act will be calculated and adjusted on September 1 of each year. The bill aligns the annuity payment date under the Class V School Employees Retirement Act with the School Employees Retirement Act by setting payments on the last business day of each month.

LB 1102 also amends the definition of “retirement date” under the Class V School Employees Retirement Act to align with the corresponding definition of “retirement date” under the School Employees Retirement Act.

Portions/Provisions of LB 1102 were amended into LB 820.

LB 1103 (Bostar) Change the mandatory retirement age and provisions relating to deferred retirement option plans under the Nebraska State Patrol Retirement Act

LB 1103 makes two changes to the Nebraska State Patrol Retirement Act. First, the bill increases the mandatory retirement age for members of the Nebraska State Patrol from age 60 to age 65.

Second, LB 1103 authorizes members who joined the retirement plan after July 1, 2016 to participate in the deferred retirement option plan (DROP). Currently, only members who joined the retirement plan prior to July 1, 2016 may participate in the DROP program.

Portions/Provisions of LB 1103 were amended into LB 820.

LB 1166 (Juarez) Change applicability of the employee contribution rate under the School Employees Retirement Act.

LB 1166 amends the School Employees Retirement Act to modify the timeline for annual adjustments to the employee and employer contributions to the School Retirement Fund. Beginning in 2027, the employee contribution rate will be calculated as of July 1 each year and apply beginning September 1 of that year and prior to September 1 the following year.

Employer contributions to the School Retirement Fund would continue to be set at 101% of employee contributions as provided under current law, and will similarly be calculated as of July 1 each year and apply beginning September 1 of that year and prior to September 1 the following year.

LB 1166 contains the Emergency Clause.

Portions/Provisions of LB 1166 were amended into LB 820.

BILL SUMMARIES: 2025 CARRYOVER BILLS HELD IN COMMITTEE

LB 571 (Cavanaugh, J.) Require cost-of-living adjustments for retirees for any public power district that operates a defined benefit plan

LB 571 requires that beginning January 1, 2026, any public power district operating a defined benefit retirement plan shall pay a cost-of-living adjustment (COLA) equal to the annual COLA determined by the federal Social Security Administration to any retiree who is not eligible to receive social security benefits.

The Omaha Public Power District (OPPD) is currently the only public power district which operates a defined benefit pension plan.

LB 661 (Andersen) Change provisions relating to the duties of the Nebraska Investment Council, the state investment officer, and the State Treasurer

LB 661 requires that the Nebraska Investment Council (NIC) and the State Investment Officer, for any investments related to retirement systems administered by the Public Employees Retirement Board (PERB), not engage in investment activities and divest from all holdings and investment activity with restricted entities connected to the People's Republic of China. The State Investment Officer would be required to provide semiannual written reports to the Nebraska Retirement Systems Committee and the Clerk of the Legislature regarding any investments related to retirement systems administered by the PERB board related to restricted entities connected to the People's Republic of China.

LB 661 also requires that the State Treasurer create and publish a list of restricted entities connected to the People's Republic of China on or before October 1, 2025 and update such list at least every six months.

LB 661 contains an operative date of July 1, 2025 and contains the Emergency Clause.

LB 689 (Lonowski) Redefine terms under the School Employees Retirement Act and the Class V School Employees Retirement Act

LB 689 amends the School Employees Retirement Act and the Class V School Employees Retirement Act to eliminate restrictions on substitute or volunteer service that can be provided by retired plan members during the 180-day period following termination or retirement to establish a bona fide separation of service. Currently, retired plan members can only provide substitute or volunteer service for eight calendar days per month during the 180-day separation period.

LB 713 (Ballard) Change provisions of the School Employees Retirement Act

LB 713 eliminates the definition of “prior service” under the School Employees Retirement Act.

The bill was introduced as a placeholder bill in the event that changes to any retirement plan administered by the Public Employees Retirement Board (PERB) were necessary during the 109th Legislature.

BILL SUMMARIES: 2026 BILLS HELD IN COMMITTEE

LB 885 (Andersen) Allow the Governor to remove the state investment officer from office and eliminate the need for cause for removal of the state investment officer

LB 885 allows the Governor to remove the State Investment Officer and eliminates the requirement that the State Investment Officer may only be removed for cause. Currently, the State Investment Officer may only be removed for cause by the Nebraska Investment Council (NIC).

LB 1095 (Andersen) Change provisions relating to the duties of the Nebraska Investment Council, the state investment officer, and the State Treasurer

LB 1095 requires that the Nebraska Investment Council (NIC) and the State Investment Officer, for any investments related to retirement systems administered by the Nebraska Public Employees Retirement Systems (NPERS), not engage in investment activities and divest from all holdings and investment activity with restricted entities connected to the People's Republic of China. The State Investment Officer would be required to provide semiannual written reports to the Nebraska Retirement Systems Committee and the Clerk of the Legislature regarding any investments related to retirement systems administered by NPERS related to restricted entities connected to the People's Republic of China.

LB 1095 also requires that the State Treasurer create and publish a list of restricted entities connected to the People's Republic of China on or before October 1, 2026 and update such list at least every six months.

LB 1095 contains an operative date of July 1, 2026, and contains the Emergency Clause.

**LIST OF 2026 NEBRASKA RETIREMENT SYSTEMS COMMITTEE
INTERIM STUDIES**

One Hundred Ninth Legislature, Second Session

- LR 372 (Nebraska Retirement Systems Committee) Interim study to examine the Nebraska Public Employees Retirement Systems administered by the Public Employees Retirement Board
- LR 373 (Nebraska Retirement Systems Committee) Interim study to carry out the provisions of section 13-2402, which requires the Nebraska Retirement Systems Committee to monitor underfunded defined benefit plans administered by political subdivisions
- LR 374 (Nebraska Retirement Systems Committee) Interim study to examine issues within the jurisdiction of the Nebraska Retirement Systems Committee of the Legislature that may arise during the interim
- LR 476 (Andersen) Interim study to examine the fiscal, constitutional, and administrative implications of adopting LB 1095, 2026, relating to divesting assets of the retirement systems from the People's Republic of China

**INDEX OF 2026 NEBRASKA RETIREMENT SYSTEMS COMMITTEE BILLS
BY SUBJECT**

One Hundred Ninth Legislature, Second Session

County Employees Retirement Plans

LB 820 (Nebraska Retirement Systems Committee) Change retirement provisions relating to approved identification documents, participation in certain retirement systems, state contributions, ex officio members of the Nebraska Investment Council, contributions by school districts, and computation of tax withholdings, and change the title of the executive director of the Nebraska Public Employees Retirement Systems

Deferred Compensation Plan

LB 820 (Nebraska Retirement Systems Committee) Change retirement provisions relating to approved identification documents, participation in certain retirement systems, state contributions, ex officio members of the Nebraska Investment Council, contributions by school districts, and computation of tax withholdings, and change the title of the executive director of the Nebraska Public Employees Retirement Systems

First Class City Police Retirement Plans

LB 743 (Juarez) Change provisions relating to optional benefit forms under the Police Officers Retirement Act

LB 822 (Nebraska Retirement Systems Committee) Rename the Police Officers Retirement Act as the Cities of the First Class Police Officers Retirement Act and change provisions of such act

Judges Retirement Plan

LB 820 (Nebraska Retirement Systems Committee) Change retirement provisions relating to approved identification documents, participation in certain retirement systems, state contributions, ex officio members of the Nebraska Investment Council, contributions by school districts, and

computation of tax withholdings, and change the title of the executive director of the Nebraska Public Employees Retirement Systems

LB 1101 (Nebraska Retirement Systems Committee) Change the amount of the state contribution to the Nebraska Retirement Fund for Judges

Nebraska Investment Council (NIC)

LB 661 (Andersen) Change provisions relating to the duties of the Nebraska Investment Council, the state investment officer, and the State Treasurer

LB 820 (Nebraska Retirement Systems Committee) Change retirement provisions relating to approved identification documents, participation in certain retirement systems, state contributions, ex officio members of the Nebraska Investment Council, contributions by school districts, and computation of tax withholdings, and change the title of the executive director of the Nebraska Public Employees Retirement Systems

LB 821 (Nebraska Retirement Systems Committee) Eliminate certain verification requirements performed by the Public Employees Retirement Board and change duties of the board and the Nebraska Investment Council relating to retirement systems

LB 885 (Andersen) Allow the Governor to remove the state investment officer from office and eliminate the need for cause for removal of the state investment officer

LB 1095 (Andersen) Change provisions relating to the duties of the Nebraska Investment Council, the state investment officer, and the State Treasurer

Omaha School Employees Retirement Plan (OSERS)

LB 689 (Lonowski) Redefine terms under the School Employees Retirement Act and the Class V School Employees Retirement Act

LB 820 (Nebraska Retirement Systems Committee) Change retirement provisions relating to approved identification documents, participation in certain retirement systems, state contributions, ex officio members of the Nebraska Investment Council, contributions by school districts, and computation of tax withholdings, and change the title of the executive director of the Nebraska Public Employees Retirement Systems

LB 824 (Lonowski) Change provisions relating to termination of employment under the School Employees Retirement Act and the Class V School Employees Retirement Act

LB 1102 (Ballard) Provide requirements for monthly payments of retirement allowances and change when certain cost-of-living adjustments occur under the Class V School Employees Retirement Act

Political Subdivision Retirement Plans

LB 571 (Cavanaugh, J.) Require cost-of-living adjustments for retirees for any public power district that operates a defined benefit plan

Public Employees Retirement Board (PERB)

LB 820 (Nebraska Retirement Systems Committee) Change retirement provisions relating to approved identification documents, participation in certain retirement systems, state contributions, ex officio members of the Nebraska Investment Council, contributions by school districts, and computation of tax withholdings, and change the title of the executive director of the Nebraska Public Employees Retirement Systems

LB 821 (Nebraska Retirement Systems Committee) Eliminate certain verification requirements performed by the Public Employees Retirement Board and change duties of the board and the Nebraska Investment Council relating to retirement systems

School Employees Retirement Plan

LB 689 (Lonowski) Redefine terms under the School Employees Retirement Act and the Class V School Employees Retirement Act

LB 713 (Ballard) Change provisions of the School Employees Retirement Act

LB 820 (Nebraska Retirement Systems Committee) Change retirement provisions relating to approved identification documents, participation in certain retirement systems, state contributions, ex officio members of the Nebraska Investment Council, contributions by school districts, and computation of tax withholdings, and change the title of the executive director of the Nebraska Public Employees Retirement Systems

LB 824 (Lonowski) Change provisions relating to termination of employment under the School Employees Retirement Act and the Class V School Employees Retirement Act

LB 1166 (Juarez) Change applicability of the employee contribution rate under the School Employees Retirement Act

Spousal Pension Rights Act

LB 820 (Nebraska Retirement Systems Committee) Change retirement provisions relating to approved identification documents, participation in certain retirement systems, state contributions, ex officio members of the Nebraska Investment Council, contributions by school districts, and computation of tax withholdings, and change the title of the executive director of the Nebraska Public Employees Retirement Systems

State Employees Retirement Plans

LB 433 (Sorrentino) Exempt deputy directors and agency attorneys from the State Personnel System and change membership provisions under the State Employees Retirement Act

LB 820 (Nebraska Retirement Systems Committee) Change retirement provisions relating to approved identification documents, participation in certain retirement systems, state contributions, ex officio members of the Nebraska Investment Council, contributions by school districts, and computation of tax withholdings, and change the title of the executive director of the Nebraska Public Employees Retirement Systems

State Patrol Retirement Plan

LB 76 (Bostar) Change provisions of the Nebraska State Patrol Act

LB 820 (Nebraska Retirement Systems Committee) Change retirement provisions relating to approved identification documents, participation in certain retirement systems, state contributions, ex officio members of the Nebraska Investment Council, contributions by school districts, and computation of tax withholdings, and change the title of the executive director of the Nebraska Public Employees Retirement Systems

LB 1103 (Bostar) Change the mandatory retirement age and provisions relating to deferred retirement option plans under the Nebraska State Patrol Retirement Act

DETAILED INDEX OF NEBRASKA RETIREMENT SYSTEMS COMMITTEE BILLS

One Hundred Ninth Legislature, Second Session

Bill #	Introducer	One-liner	Hearing Date	Committee Action	Status
LB 76 ¹	Bostar	Change provisions of the Nebraska State Patrol Retirement Act	Carryover	Advanced w/ AM 798	Indefinitely Postponed – Sine Die on 4/17/26
LB 433 ²	Sorrentino	Exempt deputy directors and agency attorneys from the State Personnel System and change membership provisions under the State Employees Retirement Act	Carryover	Advanced w/ AM 2735	Indefinitely Postponed – Sine Die on 4/17/26
LB 571	Cavanaugh, J.	Require cost-of-living adjustments for retirees for any public power district that operates a defined benefit plan	Carryover	Held	Indefinitely Postponed – Sine Die on 4/17/26
LB 661	Andersen	Change provisions relating to the duties of the Nebraska Investment Council, the state investment officer, and the State Treasurer	Carryover	Held	Indefinitely Postponed – Sine Die on 4/17/26
LB 689	Lonowski	Redefine terms under the School Employees Retirement Act and the Class V School Employees Retirement Act	Carryover	Held	Indefinitely Postponed – Sine Die on 4/17/26
LB 713	Ballard	Change provisions of the School Employees Retirement Act	Carryover	Held	Indefinitely Postponed – Sine Die on 4/17/26
LB 743	Juarez	Change provisions relating to optional benefit forms under the Police Officers Retirement Act	1/30/26	Advanced	Approved by Governor on 4/14/26

¹ Portions/Provisions of LB 76 were amended into LB 645 in 2025

² Portions/Provisions of LB 433 were amended into LB 820

LB 820 ³	Nebraska Retirement Systems Committee	Change retirement provisions relating to approved identification documents, participation in certain retirement systems, state contributions, ex officio members of the Nebraska Investment Council, contributions by school districts, and computation of tax withholdings, and change the title of the executive director of the Nebraska Public Employees Retirement Systems	1/23/26	Advanced w/ AM 2425	Approved by Governor on 4/14/26
LB 821	Nebraska Retirement Systems Committee	Eliminate certain verification requirements performed by the Public Employees Retirement Board and change duties of the board and the Nebraska Investment Council relating to retirement systems	1/23/26	Advanced	Approved by Governor on 2/24/26
LB 822	Nebraska Retirement Systems Committee	Rename the Police Officers Retirement Act as the Cities of the First Class Police Officers Retirement Act and change provisions of such act	1/30/26	Advanced	Approved by Governor on 4/14/26
LB 824	Lonowski	Change provisions relating to termination of employment under the School Employees Retirement Act and the Class V School Employees Retirement Act	1/30/26	Advanced	Approved by Governor on 4/7/26
LB 885	Andersen	Allow the Governor to remove the state investment officer from office and eliminate the need for cause for removal of the state investment officer	2/27/26	Held	Indefinitely Postponed – Sine Die on 4/17/26
LB 1095	Andersen	Change provisions relating to the duties of the Nebraska Investment Council, the state investment officer, and the State Treasurer	2/27/26	Held	Indefinitely Postponed – Sine Die on 4/17/26
LB 1101 ⁴	Nebraska Retirement Systems Committee	Change the amount of the state contribution to the Nebraska Retirement Fund for Judges	2/20/26	Advanced w/ AM 2263	Approved by Governor on 4/7/26

³ Nebraska Retirement Systems Committee Priority Bill

⁴ Nebraska Retirement Systems Committee Priority Bill

LB 1102 ⁵	Ballard	Provide requirements for monthly payments of retirement allowances and change when certain cost-of-living adjustments occur under the Class V School Employees Retirement Act	2/6/26	Advanced	Indefinitely Postponed – Sine Die on 4/17/26
LB 1103 ⁶	Bostar	Change the mandatory retirement age and provisions relating to deferred retirement option plans under the Nebraska State Patrol Retirement Act	2/27/26	Advanced	Indefinitely Postponed – Sine Die on 4/17/26
LB 1166 ⁷	Juarez	Change applicability of the employee contribution rate under the School Employees Retirement Act	2/6/26	Advanced	Indefinitely Postponed – Sine Die on 4/17/26

⁵ Portions/Provisions of LB 1102 were amended into LB 820

⁶ Portions/Provisions of LB 1103 were amended into LB 820

⁷ Portions/Provisions of LB 1166 were amended into LB 820