

Committee on Revenue
Summary and Disposition of
Bills

One Hundred Ninth Legislature
First Session - 2025

Senator Brad von Gillern, Chair
Committee on Revenue

COMMITTEE ON REVENUE

One Hundred Ninth Legislature

First Session - 2025

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Table of Contents

COMMITTEE ON REVENUE.....	1
Bills Referenced to the Revenue Committee.....	7
Constitutional Amendment.....	21
LR 12CA (Kauth) Constitutional amendment to impose a limit on ad valorem taxes for real property, provide a new method of valuing real property for tax purposes, provide certain exceptions, and eliminate conflicting constitutional provisions.....	21
LR 13CA (Hallstrom) Constitutional amendment to prohibit the levying of an inheritance tax..	21
Income Tax.....	21
LB 8 (Dungan) Change provisions relating to the tax credits under the Sustainable Aviation Fuel Tax Credit Act.....	21
LB 28 (Conrad) Provide for an income tax adjustment for tip income.....	22
LB 30 (Conrad) Provide for an income tax adjustment for income received from overtime compensation.....	22
LB 107 (Cavanaugh, M.) Provide an income tax credit for renters and change provisions relating to a property tax credit.....	23
LB 115 (Ballard) Increase the income tax credit and change the qualification criteria under the Volunteer Emergency Responders Incentive Act.....	23
LB 131 (Sorrentino) Include elementary and secondary schools in the Nebraska educational savings plan trust and change tax benefits.....	23
LB 151 (Cavanaugh, J.) Adopt the First-Time Homebuyers Savings Account Act and provide income tax adjustments.....	24
LB 157 (Conrad) Adopt the Child Tax Credit Act.....	24
LB 171 (Brandt) Change provisions relating to individual and corporate income tax rates.....	24
LB 182 (Bostar) Change provisions relating to the Affordable Housing Tax Credit Act and the Child Care Tax Credit Act.....	25
LB 305 (Ibach) Adopt the Preceptorship Tax Credit Act.....	25
LB391 (Murman) Adopt the Give to Enable Scholarship Act and provide for certain income tax adjustments.....	26
LB 401 (von Gillern) Change provisions relating to income taxes imposed on partnerships and small business corporations and notices of deficiency determinations, deficiencies, and denials of claims for refunds.....	26
LB 509 (Sorrentino) Adopt the Opportunity Scholarships Act and provide for income tax credits.....	27
LB 566 (Quick) Eliminate sunset date relating to an income tax credit for the purchase of certain residential property.....	27

LB 608 (Bostar) Change insurance provisions relating to firefighters and include correctional officers, youth detention officers, and certain children in the First Responder Recruitment and Retention Act.....	28
LB 643 (Prokop) Prohibit income tax deductions relating to interest or taxes paid on or maintenance of certain properties and provide exemptions to prohibited deductions.....	29
LB 649 (Revenue) Change provisions relating to an income tax rate.....	29
LB 650 (von Gillern) Eliminate certain sales tax exemptions, change income tax provisions relating to nonresident income and certain tax credits, and provide and change certain sunset dates relating to tax incentives.....	30
LB 709 (Bostar) Adopt the Adoption Tax Credit Act.....	31
LB 710 (Bostar) Increase the earned income tax credit.....	32
Property Tax.....	32
LB 81 (Hardin) Define a term and change tax credit provisions under the Nebraska Property Tax Incentive Act.....	32
LB 152 (Cavanaugh, J.) Create a homestead exemption.....	32
LB 200 (Sorrentino) Provide for exemptions under the Personal Property Tax Relief Act.....	33
LB 209 (von Gillern) Change provisions relating to homestead exemptions for certain veterans and a property tax exemption for certain facilities.....	33
LB 211 (Riepe) Change provisions relating to the calculation of property tax request authority under the Property Tax Growth Limitation Act.....	33
LB 242 (Riepe) Change the Property Tax Growth Limitation Act and the School District Property Tax Relief Act and change provisions relating to budget limitations, municipal occupation taxes, and property tax statements.....	34
LB 272 (Dungan) Change provisions relating to homestead exemptions for certain disabled veterans and surviving spouses.....	34
LB 384 (Storer) Require a majority of the elected members of the governing bodies of participating political subdivisions to attend joint public hearings under the Property Tax Request Act.....	35
LB 389 (Murman) Eliminate the levy authority of educational service units and provide state funding to educational service units.....	35
LB 399 (Wordekemper) Change provisions relating to property tax rates and qualifications for certain distributions under the Mutual Finance Assistance Act.....	35
LB 424 (Andersen) Limit increases in property tax bills.....	36
LB 425 (Andersen) Change provisions relating to homestead exemptions for certain disabled veterans and surviving spouses.....	36
LB 439 (Spivey) Adopt the Property Tax Circuit Breaker Act.....	37

LB 458 (Bostar) Change provisions relating to tax sale certificates, real property sold for delinquent taxes, certain tax-related foreclosure actions, and land banks and adopt the Permitting Approval Timeliness Act and the By-Right Housing Development Act.....	37
LB 484 (Quick) Redefine agricultural land and horticultural land for property tax assessment.....	38
LB 494 (Dorn) Change provisions relating to the School District Property Tax Relief Act and transfers of General Fund net receipts to the Cash Reserve Fund and the School District Property Tax Relief Credit Fund.....	38
LB 495 (Hansen) Change provisions relating to community colleges under the Property Tax Request Act.....	38
LB 501 (Meyer) Change provisions relating to the assessment of real property that suffers significant property damage.....	39
LB 547 (Rountree) Redefine disabled veteran for purposes of motor vehicle and property tax exemptions.....	39
LB 564 (Brandt) Change provisions relating to fund transfers to the School District Property Tax Relief Credit Fund and the amount of tax relief granted under the School District Property Tax Relief Act.....	39
LB 575 (Hallstrom) Change provisions relating to the Property Tax Request Act and property tax levy limits.....	40
LB 628 (Dover) Adopt the Recreational Trail Easement Property Tax Exemption Act and change provisions relating to the filing of statements of recorded easements and property tax exemptions.....	40
LB 647 (Revenue) Change property tax provisions relating to net book value.....	41
LB 679 (Ballard) Change provisions relating to the sale of real property for delinquent taxes.....	42
LB 683 (Raybould) Change provisions relating to duties of county assessors regarding notification of real property assessments and eliminate and change provisions of the Property Tax Request Act.....	43
LB 692 (Murman) Change provisions relating to property tax request authority under the School District Property Tax Limitation Act.....	43
Sales Tax.....	43
LB 117 (Holdcroft) Provide a sales and use tax exemption for electricity, natural gas, propane, and sewer utilities.....	43
169 (Brandt) Eliminate certain sales and use tax exemptions and impose sales and use tax on certain services.....	44
LB 170 (Brandt) Eliminate the sales tax exemptions for candy and soft drinks.....	44
LB 208 (von Gillern) Change provisions relating to sales tax collection fees, confidentiality of sales tax information, the streamlined sales and use tax agreement, a sales tax database, and certain income tax credits.....	44

LB 212 (Wordekempter) Change tax provisions relating to cigars, cheroots, and stogies.....	45
LB 269 (Rountree) Change provisions relating to the state database of sales and use tax rates for local jurisdictions.....	46
LB 270 (Rountree) Provide for a review by the Auditor of Public Accounts for suspected sales and use tax reporting irregularities and discrepancies.....	46
LB 330 (Juarez) Change provisions relating to the sales tax rate and create the Alcohol Addiction Prevention and Treatment Fund.....	47
LB 479 (Moser) Change the distribution of sales and use tax revenue.....	47
LB 582 (Spivey) Change provisions under the Mechanical Amusement Device Tax Act relating to the amount of tax imposed on cash devices and how such collected taxes are remitted and change the revenue submitted to the Nebraska Tourism Commission Promotional Cash Fund.....	47
LB 648 (Revenue) Change the sales and use tax rate.....	48
LB 699 (Strommen) Change provisions relating to certain sales and use tax incentives under the ImagiNE Nebraska Act.....	48
LB 712 (Hughes) Change the tax on sales of electronic nicotine delivery systems.....	48
LB 510 (Holdcroft) Change provisions relating to the sales tax rate, the Good Life Transformational Projects Act, and the Good Life District Economic Development Act.....	49
Miscellaneous.....	49
LB 50 (DeKay) Change provisions relating to the distribution of the nameplate capacity tax.....	49
LB 78 (Bostar) Adopt the Domestic Violence and Sex Trafficking Survivor Assistance Act and change the rate and allocation of the documentary stamp tax.....	49
LB 116 (Ballard) Change provisions of the Convention Center Facility Financing Assistance Act and the Nebraska Visitors Development Act.....	50
LB 194 (Sorrentino) Change provisions relating to a documentary stamp tax exemption.....	50
LB 234 (Conrad) Redefine economic redevelopment area under the Urban Redevelopment Act.....	51
LB 314 (Sorrentino) Change provisions of the Sports Arena Facility Financing Assistance Act....	51
LB 328 (Holdcroft) Change provisions relating to the disbursement of the documentary stamp tax.....	51
LB 354 (Clouse) Prohibit cities of the first class from receiving state aid from the Municipal Equalization Fund.....	52
LB 355 (Andersen) Change provisions relating to census data used for certain tax and economic development programs.....	52
LB 468 (Clements) Change provisions relating to inheritance taxes, change certain fee and tax provisions, and eliminate a sales tax exemption relating to data centers.....	52
LB 503 (Bosn) Authorize the designation of American energy friendly counties and change provisions relating to privately developed renewable energy generation facilities and the nameplate capacity tax.....	53

LB 526 (Jacobson) Provide for an excise tax on cryptocurrency mining and allow public power districts to require payments or letters of credit from cryptocurrency mining operations for certain infrastructure upgrades..... 53

LB 558 (von Gillern) Create the Infrastructure Review Task Force for the state highway system.. 54

LB 583 (Spivey) Change provisions relating to the rate and disbursement of the documentary stamp tax, the Child Care Grant Fund, child care grants, the Military Installation Development and Support Fund, the Affordable Housing Trust Fund, the Innovation Hub Cash Fund, the Economic Recovery Contingency Fund, and the Health Care Homes for the Medically Underserved Fund..... 55

LB 592 (Ballard) Change provisions relating to the achieving a better life experience program..... 55

LB 613 (Andersen) Change provisions relating to the disclosure of tax information to municipalities..... 55

LB 622 (Dover) Provide for the Statewide Housing Assistance Program and change provisions relating to the Affordable Housing Trust Fund, recipients of assistance, and selection of recipients under the Nebraska Affordable Housing Act and the rate and disbursement of the documentary stamp tax..... 56

LB 637 (Ballard) Adopt the Destination Nebraska Act and provide for certain taxing authority.. 56

LB 707 (von Gillern) Change provisions relating to project eligibility under the Good Life Transformational Projects Act..... 57

Bills Referenced to the Revenue Committee

LB/LR #	Introducer	One-Liner	Committee Amendment	Subject Matter	Hearing	Disposition	Comment
8	Dungan	Change provisions relating to the tax credits under the Sustainable Aviation Fuel Tax Credit Act		Income Tax	1/22/2025	In Committee	
28	Conrad	Provide for an income tax adjustment for tip income		Income Tax	3/14/2025	In Committee	
30	Conrad	Provide for an income tax adjustment for income received from overtime compensation		Income Tax	3/14/2025	In Committee	
50	DeKay	Change provisions relating to the distribution of the nameplate capacity tax		Other Tax	2/19/2025	Approved by Governor 6/4/2025	Speaker Priority
78	Bostar	Adopt the Domestic Violence and Sex Trafficking Survivor Assistance Act and change the rate and allocation of the documentary stamp tax		Other Tax	1/22/2025	Approved by Governor 5/20/2025	Portions of LB159 amended into LB78
81	Hardin	Define a term and change tax credit provisions under the		Property Tax	2/26/2025	In Committee	

		Nebraska Property Tax Incentive Act					
107	Cavanaugh, M.	Provide an income tax credit for renters and change provisions relating to a property tax credit		Income Tax	3/14/2025	In Committee	
115	Ballard	Increase the income tax credit and change the qualification criteria under the Volunteer Emergency Responders Incentive Act		Income Tax	1/24/2025	In Committee	
116	Ballard	Change provisions of the Convention Center Facility Financing Assistance Act and the Nebraska Visitors Development Act		Other Topic (Econ Development)	1/23/2025	Approved by Governor 3/25/2025	
117	Holdcroft	Provide a sales and use tax exemption for electricity, natural gas, propane, and sewer utilities		Sales Tax	1/31/2025	In Committee	
131	Sorrentino	Include elementary and secondary schools in the Nebraska educational savings plan trust and change tax benefits		Income	2/27/2025	In Committee	Portions of LB131 Amended into LB647
151	Cavanaugh, J.	Adopt the First-Time Homebuyers Savings Account Act and provide income tax adjustments		Income	3/13/2025	In Committee	

152	Cavanaugh, J.	Create a homestead exemption		Property Tax	3/12/2025	In Committee	
157	Conrad	Adopt the Child Tax Credit Act		Income Tax	3/19/2025	In Committee	
169	Brandt	Eliminate certain sales and use tax exemptions and impose sales and use tax on certain services	AM965	Sales Tax	3/13/2025	General File 4/11/2025	Murman Priority
170	Brandt	Eliminate the sales tax exemptions for candy and soft drinks		Sales Tax	3/13/2025	General File 4/8/2025	Brandt Priority
171	Brandt	Change provisions relating to individual and corporate income tax rates		Income Tax	3/13/2025	In Committee	
182	Bostar	Change provisions relating to the Affordable Housing Tax Credit Act and the Child Care Tax Credit Act		Income Tax	1/24/2025	Approved by Governor 2/25/2025	
194	Sorrentino	Change provisions relating to a documentary stamp tax exemption		Other Tax (Doc Stamp Tax)	1/22/2025	Approved by Governor 2/25/2025	
200	Sorrentino	Provide for exemptions under the Personal Property Tax Relief Act		Property Tax	1/23/2025	In Committee	
208	von Gillern	Change provisions relating to sales tax collection fees, confidentiality of sales tax information, the streamlined sales and use tax agreement, a sales tax database, and certain income tax credits		Sales Tax	1/24/2025	Approved by Governor 2/25/2025	

209	von Gillern	Change provisions relating to homestead exemptions for certain veterans and a property tax exemption for certain facilities		Property Tax	1/23/2025	Approved by Governor 2/25/2025	
211	Riepe	Change provisions relating to the calculation of property tax request authority under the Property Tax Growth Limitation Act		Property Tax	3/5/2025	In Committee	
212	Wordekemper	Change tax provisions relating to cigars, cheroots, and stogies	AM319	Sales Tax	1/31/2025	General File 3/10/2025	
234	Conrad	Redefine economic redevelopment area under the Urban Redevelopment Act		Other Topic (Econ Development)	3/20/2025	In Committee	
242	Riepe	Change the Property Tax Growth Limitation Act and the School District Property Tax Relief Act and change provisions relating to budget limitations, municipal occupation taxes, and property tax statements		Property Tax	3/5/2025	In Committee	Portions of LB242 amended into LB647
269	Rountree	Change provisions relating to the state database of sales and use tax rates for local jurisdictions		Sales Tax	2/21/2025	In Committee	
270	Rountree	Provide for a review by the Auditor of Public Accounts for suspected sales and use tax		Sales Tax	3/6/2025	In Committee	Portions of LB270

		reporting irregularities and discrepancies					amended into LB650
272	Dungan	Change provisions relating to homestead exemptions for certain disabled veterans and surviving spouses		Property Tax	1/29/2025	In Committee	Dungan Priority
305	Ibach	Adopt the Preceptorship Tax Credit Act		Income Tax	1/30/2025	General File 3/11/2025	
314	Sorrentino	Change provisions of the Sports Arena Facility Financing Assistance Act		Other Topic (Econ Development)	1/31/2025	General File 4/25/2025	Portions of LB314 amended into LB647
328	Holdcroft	Change provisions relating to the disbursement of the documentary stamp tax		Other Tax	2/21/2025	In Committee	
330	Juarez	Change provisions relating to the sales tax rate and create the Alcohol Addiction Prevention and Treatment Fund		Sales Tax	3/20/2025	In Committee	
354	Clouse	Prohibit cities of the first class from receiving state aid from the Municipal Equalization Fund		Other Tax	2/26/2025	In Committee	
355	Andersen	Change provisions relating to census data used for certain tax		Other Topic (Econ Development)	2/13/2025	Approved by Governor 4/14/2025	

		and economic development programs					
384	Storer	Require a majority of the elected members of the governing bodies of participating political subdivisions to attend joint public hearings under the Property Tax Request Act	AM703	Property Tax	2/13/2025	General File 3/20/2025	
389	Murman	Eliminate the levy authority of educational service units and provide state funding to educational service units		Property Tax	2/7/2025	In Committee	
391	Murman	Adopt the Give to Enable Scholarship Act and provide for certain income tax adjustments	AM187	Income Tax	1/30/2025	Approved by Governor 6/4/2025	Speaker Priority
399	Wordekemper	Change provisions relating to property tax rates and qualifications for certain distributions under the Mutual Finance Assistance Act		Property Tax	2/20/2025	Approved by Governor 3/20/2025	Speaker Priority
401	von Gillern	Change provisions relating to income taxes imposed on partnerships and small business corporations and notices of deficiency determinations,	AM284	Income Tax	1/29/2025	IPP 6/2/2025	Speaker Priority; Portions of LB401 amended into LB647

		deficiencies, and denials of claims for refunds					
424	Andersen	Limit increases in property tax bills		Property Tax	2/27/2025	In Committee	
425	Andersen	Change provisions relating to homestead exemptions for certain disabled veterans and surviving spouses		Property Tax	1/29/2025	In Committee	
439	Spivey	Adopt the Property Tax Circuit Breaker Act		Property Tax	2/28/2025	In Committee	
458	Bostar	Change provisions relating to tax sale certificates, real property sold for delinquent taxes, certain tax-related foreclosure actions, and land banks and adopt the Permitting Approval Timeliness Act and the By-Right Housing Development Act		Property Tax	1/30/2025	In Committee	Portions of LB458 amended into LB650
468	Clements	Change provisions relating to inheritance taxes, change certain fee and tax provisions, and eliminate a sales tax exemption relating to data centers	AM874	Other Tax (Inheritance Tax)	2/5/2025	Select File 5/6/2025	Clements Priority
479	Moser	Change the distribution of sales and use tax revenue		Sales Tax	2/28/2025	In Committee	

484	Quick	Redefine agricultural land and horticultural land for property tax assessment		Property Tax	3/20/2025	In Committee	
494	Dorn	Change provisions relating to the School District Property Tax Relief Act and transfers of General Fund net receipts to the Cash Reserve Fund and the School District Property Tax Relief Credit Fund		Property Tax	3/6/2025	In Committee	Portions of LB494 amended into LB650
495	Hansen	Change provisions relating to community colleges under the Property Tax Request Act		Property Tax	2/26/2025	In Committee	Portions of LB495 amended into LB650
501	Meyer	Change provisions relating to the assessment of real property that suffers significant property damage		Property Tax	2/5/2025	Approved by Governor 4/7/2025	
503	Bosn	Authorize the designation of American energy friendly counties and change provisions relating to privately developed renewable energy generation facilities and the nameplate capacity tax		Other Tax	2/19/2025	In Committee	
509	Sorrentino	Adopt the Opportunity Scholarships Act and provide for income tax credits		Income Tax	2/6/2025	In Committee	

510	Holdcroft	Change provisions relating to the sales tax rate, the Good Life Transformational Projects Act, and the Good Life District Economic Development Act		Sales Tax	3/19/2025	In Committee	
526	Jacobson	Provide for an excise tax on cryptocurrency mining and allow public power districts to require payments or letters of credit from cryptocurrency mining operations for certain infrastructure upgrades	AM691	Excise Tax	2/12/2025	Approved by Governor 5/20/2025	Jacobson Priority
547	Rountree	Redefine disabled veteran for purposes of motor vehicle and property tax exemptions		Property Tax	3/14/2025	In Committee	Portions of LB547 amended into LB650
558	von Gillern	Create the Infrastructure Review Task Force for the state highway system		Other Topic (Econ Development)	3/26/2025	Approved by Governor 5/30/2025	
564	Brandt	Change provisions relating to fund transfers to the School District Property Tax Relief Credit Fund and the amount of tax relief granted under the School District Property Tax Relief Act		Property Tax	3/6/2025	In Committee	

566	Quick	Eliminate sunset date relating to an income tax credit for the purchase of certain residential property		Income Tax	3/12/2025	IPP 6/2/2025	Portions of LB566 amended into LB647
575	Hallstrom	Change provisions relating to the Property Tax Request Act and property tax levy limits		Property Tax	2/20/2025	In Committee	
582	Spivey	Change provisions under the Mechanical Amusement Device Tax Act relating to the amount of tax imposed on cash devices and how such collected taxes are remitted and change the revenue submitted to the Nebraska Tourism Commission Promotional Cash Fund		Sales Tax	3/12/2025	In Committee	
583	Spivey	Change provisions relating to the rate and disbursement of the documentary stamp tax, the Child Care Grant Fund, child care grants, the Military Installation Development and Support Fund, the Affordable Housing Trust Fund, the Innovation Hub Cash Fund, the Economic Recovery Contingency Fund, and the		Other Tax (Doc Stamp Tax)	2/21/2025	In Committee	

		Health Care Homes for the Medically Underserved Fund					
592	Ballard	Change provisions relating to the achieving a better life experience program		Other Tax (Investment)	2/5/2025	Approved by Governor 4/7/2025	
608	Bostar	Change insurance provisions relating to firefighters and include correctional officers, youth detention officers, and certain children in the First Responder Recruitment and Retention Act	AM904	Income Tax	2/5/2025	Approved by Governor 6/4/2025	Wordekemper Priority
613	Andersen	Change provisions relating to the disclosure of tax information to municipalities		Other Topic (Tax Info Disclosure)	2/20/2025	Approved by Governor 6/4/2025	Speaker Priority
622	Dover	Provide for the Statewide Housing Assistance Program and change provisions relating to the Affordable Housing Trust Fund, recipients of assistance, and selection of recipients under the Nebraska Affordable Housing Act and the rate and disbursement of the documentary stamp tax		Other Tax (Doc Stamp Tax)	2/21/2025	IPP 6/2/2025	Portions of LB622 was amended into LB288

628	Dover	Adopt the Recreational Trail Easement Property Tax Exemption Act and change provisions relating to the filing of statements of recorded easements and property tax exemptions		Property Tax	2/20/2025	IPP 6/2/2025	Portions of LB628 was amended into LB647
637	Ballard	Adopt the Destination Nebraska Act and provide for certain taxing authority		Taxing Authority	2/19/2025	In Committee	
643	Prokop	Prohibit income tax deductions relating to interest or taxes paid on or maintenance of certain properties and provide exemptions to prohibited deductions		Income Tax	3/26/2025	In Committee	
647	Revenue Committee	Change property tax provisions relating to net book value	AM994, AM1203, AM1202	Property Tax	3/26/2025	Approved by Governor 6/4/2025	Revenue Priority; Committee Package
648	Revenue Committee	Change the sales and use tax rate		Sales Tax	3/26/2025	In Committee	
649	Revenue Committee	Change provisions relating to an income tax rate	AM933	Income Tax	3/26/2025	Approved by Governor 6/4/2025	Sanders Priority

650	von Gillern	Eliminate certain sales tax exemptions, change income tax provisions relating to nonresident income and certain tax credits, and provide and change certain sunset dates relating to tax incentives	AM923	Income Tax	3/19/2025	Approved by Governor 5/6/2025 ⁴	Revenue Priority; Committee Package
679	Ballard	Change provisions relating to the sale of real property for delinquent taxes		Property Tax	2/26/2025	In Committee	
683	Raybould	Change provisions relating to duties of county assessors regarding notification of real property assessments and eliminate and change provisions of the Property Tax Request Act		Property Tax	3/20/2025	In Committee	
692	Murman	Change provisions relating to property tax request authority under the School District Property Tax Limitation Act		Property Tax	2/13/2025	In Committee	
699	Strommen	Change provisions relating to certain sales and use tax incentives under the ImagiNE Nebraska Act		Sales Tax	3/5/2025	In Committee	
707	von Gillern	Change provisions relating to project eligibility under the Good Life Transformational Projects Act	AM1336	Other Topic (Econ Development)	3/19/2025	Approved by Governor 6/4/2025	Speaker Priority

709	Bostar	Adopt the Adoption Tax Credit Act		Income Tax	2/7/2025	IPP 6/2/2025	Portions of LB709 amended into LB647
710	Bostar	Increase the earned income tax credit		Income Tax	2/19/2025	In Committee	
712	Hughes	Change the tax on sales of electronic nicotine delivery systems		Sales Tax	2/28/2025	General File 3/26/2025	Dorn Priority
LR 12CA	Kauth	Constitutional amendment to impose a limit on ad valorem taxes for real property, provide a new method of valuing real property for tax purposes, provide certain exceptions, and eliminate conflicting constitutional provisions		Property Tax	2/28/2025	In Committee	Andersen Priority
LR 13CA	Hallstrom	Constitutional amendment to prohibit the levying of an inheritance tax		Other Tax	3/12/2025	General File 4/10/2025	

Constitutional Amendment

LR 12CA (Kauth) Constitutional amendment to impose a limit on ad valorem taxes for real property, provide a new method of valuing real property for tax purposes, provide certain exceptions, and eliminate conflicting constitutional provisions

Introduced Version:

LR 12CA seeks to streamline the property tax system by removing the multiple categories of real estate and treats all real property the same, unless exempted by the Constitution. The amendment limits the ad valorem tax and inflation increase of real property. Finally, the amendment outlines special provisions regarding existing bonds, transferring ownership, and replacing full cash value of real property in certain circumstances.

Disposition at Sine Die:

LR 12CA remains in committee.

LR 13CA (Hallstrom) Constitutional amendment to prohibit the levying of an inheritance tax

Introduced Version:

LR 13CA proposes to submit the question to voters of adding a provision to Neb. Const. Art. VIII to prohibit the state and any political subdivision thereof from levying an inheritance tax.

Disposition at Sine Die:

LR 13CA advanced out of committee. LR 13CA remains on General File.

Income Tax

LB 8 (Dungan) Change provisions relating to the tax credits under the Sustainable Aviation Fuel Tax Credit Act

Introduced Version:

LB 8 changes the Sustainable Aviation Fuel Tax Credit Act (Act) in four fundamental ways. First, it reclassifies the tax credit under the Act from a nonrefundable tax credit to a refundable tax credit.

Second, it removes the cap of \$500,000 per fiscal year of available tax credits. Third, it allows producers to claim these tax credits for the duration of the Act, whereas currently they are limited to five years. Finally, LB8 includes a process change, still requiring the Department of Revenue (Department) to process applications on a first come, first served basis; however the Act currently allows for the Department to approve tax credits during any fiscal year, staying under the cap, removing the cap renders that language unnecessary, making a first come, first served framework more applicable. Second, it also moves the Act's implementation forward one year, from January 1, 2027 to January 1, 2028.

Disposition at Sine Die:

LB 8 remains in committee.

LB 28 (Conrad) Provide for an income tax adjustment for tip income

Introduced Version:

LB 28 seeks to amend the Nebraska Revenue Act of 1967 to exclude income derived from tips from an individual's federal adjusted gross income. This change would apply to all tax years after January 1, 2025.

Disposition at Sine Die:

LB 28 remains in committee.

LB 30 (Conrad) Provide for an income tax adjustment for income received from overtime compensation

Introduced Version:

LB 30 seeks to amend the Nebraska Revenue Act of 1967 to exclude income derived from overtime pay, as defined in the federal Fair Labor Standards Act of 1938, from an individual's federal adjusted gross income. This change would apply to all tax years after January 1, 2025.

Disposition at Sine Die:

LB 30 remains in committee.

LB 107 (Cavanaugh, M.) Provide an income tax credit for renters and change provisions relating to a property tax credit

Introduced Version:

LB 107 adds a subsection to section 77-2715.07 which would grant renters a refundable tax credit based on a percentage of their rent paid over the tax year. The credit is capped at \$1,000, but shall be at least \$200. The bill also amends the Property Tax Credit Act, reducing the relief granted from \$430,000,000 minimum to \$200,000,000 for tax year 2025 and removes the scheduled increases to the relief amount for following tax years.

Disposition at Sine Die:

LB 107 remains in committee.

LB 115 (Ballard) Increase the income tax credit and change the qualification criteria under the Volunteer Emergency Responders Incentive Act

Introduced Version:

LB 115 increases the refundable income tax credit allowed under Neb. Rev. Stat. Sec. 77-3105 of the Volunteer Emergency Responders Incentive Act for active emergency responders, active rescue squad members, or active volunteer firefighters to one thousand dollars (\$1,000.00) and allows the tax credit to be taken immediately upon qualification.

Disposition at Sine Die:

LB 115 remains in committee.

LB 131 (Sorrentino) Include elementary and secondary schools in the Nebraska educational savings plan trust and change tax benefits

Introduced Version:

LB 131 seeks to expand the current Nebraska Educational Savings Plan Trust to be available to all eligible educational institutions, including elementary, secondary, and postsecondary. The bill removes language referring to “college” and “higher education” and instead uses “elementary, secondary, and postsecondary.” The bill removes elementary and secondary payments from the nonqualified

withdrawal list. Finally, the bill strikes the language relating to the transfer of monies from the College Savings Expense Fund to the Department of Revenue Miscellaneous Receipts Fund, as the transfer was completed in 2020.

Disposition at Sine Die:

LB 131 remains in committee. Portions of LB 131 were amended into LB 647.

LB 151 (Cavanaugh, J.) Adopt the First-Time Homebuyers Savings Account Act and provide income tax adjustments

Introduced Version:

LB 151 creates the First-Time Homebuyers Savings Account Act (Act). This allows individuals or married couples to open savings accounts with any financial institution to fund a beneficiary's expenses related to the qualified first-time home purchase. Anyone can be named a beneficiary of such accounts, so long as they qualify as a first-time home purchaser, including the account holder themselves. The bill also sets forth protections for the financial institutions and authorizes the Department of Revenue (Department) to carry out the Act.

Disposition at Sine Die:

LB 151 remains in committee.

LB 157 (Conrad) Adopt the Child Tax Credit Act

Introduced Version:

LB 510 creates the Child Tax Credit Act, establishing a child tax credit for individuals of \$1,000.00 per child, with reductions when hitting certain dollar thresholds for different filing statuses.

Disposition at Sine Die:

LB 157 remains in committee.

LB 171 (Brandt) Change provisions relating to individual and corporate income tax rates

Introduced Version:

LB 171 seeks to change the income tax rates for both corporate and the highest two brackets of the individual income tax. Currently, the tax rates are in sync at 4.55% for tax year 2026 and are scheduled to decrease to 3.99% for tax year 2027 and beyond. The bill would increase the rate for all three

categories to 4.99% for tax year 2026, and remove the decrease scheduled for 2027, making the 4.99% permanent. It is important to note that this will still be a reduction from the 2025 rates, where corporate and rate four being 5.2% and rate three being 5.01%.

Disposition at Sine Die:

LB 171 remains in committee.

LB 182 (Bostar) Change provisions relating to the Affordable Housing Tax Credit Act and the Child Care Tax Credit Act

Introduced Version:

LB182 amends the Affordable Housing Tax Credit Act and the Child Care Tax Credit Act. Regarding the Child Care Tax Credit Act, LB182 expands who is eligible to receive the tax credit to include insurance companies and financial institutions. It also details that those tax credits can be used for income, franchising, premium, and retaliatory taxes. Regarding the Affordable Housing Tax Credit Act, LB182 clarifies language and extends the taxpayer classification to nonprofits. There is also language added to the transferability of such tax credits. Finally, LB182 makes the changes to the Affordable Housing Tax Credit Act effective July 1, 2026.

Disposition at Sine Die:

LB 182 advanced out of committee. LB 182 passed Final Reading, 46-2-1, and was approved by the Governor on February 25, 2025.

LB 305 (Ibach) Adopt the Preceptorship Tax Credit Act

Introduced Version:

LB 305 creates the Preceptorship Tax Credit Act (Act), which would allow licensed physicians who are uncompensated preceptors in a preceptorship program to claim a nonrefundable tax credit. LB305 authorizes the Department of Revenue (Department) to approve up to \$1,000,000 in tax credits per fiscal year and create rules, regulations, and forms necessary for applicants. The bill outlines the procedure for dispersing tax credits.

Disposition at Sine Die:

LB 305 advanced out of committee. LB 305 remains on General File.

LB391 (Murman) Adopt the Give to Enable Scholarship Act and provide for certain income tax adjustments

Introduced Version:

LB 391 adopts the Give to Enable Scholarship Act (Act). The Act has two primary component parts, creation of the Give to Enable Scholarship Fund (Fund) and the Give to Enable Scholarship Program (Program). The State Treasurer administers both.

The Fund consists of private donations from individuals and entities to provide funding for the Program. No General Funds will be used and the principal of the Fund can only be used for investment purposes.

The Program begins on January 1, 2026, at which time qualified individuals may submit an application every year from January 1st to June 1st. If approved, an account will be created and funded by April 1st of the following year. The State Treasurer has broad discretion on approving and funding accounts.

Committee Amendment:

AM 187 is a white-copy amendment that strikes and replaces the original sections as follows. It changes the name of the act to "Give to Enable Support Act." AM 187 also changes the name of the Program and the Fund to harmonize with the name change of the Act, and harmonizes the change in the name of the Act and Fund in section 77-2716(8)(b). The amendment also removes the prohibition on using the principal of the Fund for purposes other than investment.

Disposition at Sine Die:

LB 391 advanced out of committee with amendment. LB 391 passed Final Reading, 45-3-1, and was approved by the Governor June 4, 2025.

LB 401 (von Gillern) Change provisions relating to income taxes imposed on partnerships and small business corporations and notices of deficiency determinations, deficiencies, and denials of claims for refunds

Introduced Version:

LB 401 makes changes to several notice requirement sections regarding what needs to be communicated to certain taxpayers. When sending notices regarding underpayment, deficiencies, proposed deficiency determinations, or confirming there was no overpayment, the Tax Commissioner

would be required to disclose the facts, circumstances, and reasoning in writing. LB 401 would allow partnerships and small business corporations the discretion to elect to pay taxes, interests, and/or penalties at the entity level. The election is made on the applicable income tax return and must be made by the filing deadline. Additionally, language is added to allow the refundable tax credit for the year the election is made, regardless of when the tax is paid.

Committee Amendment:

AM 284 strikes section 1, 2, 6, and 7 of the original bill.

Disposition at Sine Die:

LB 401 advanced out of committee with amendment. LB 401 was indefinitely postponed on June 2, 2025. Provisions of LB 401 were amended into LB 647.

LB 509 (Sorrentino) Adopt the Opportunity Scholarships Act and provide for income tax credits

Introduced Version:

LB 509 establishes the Opportunity Scholarship Act, allowing for nonrefundable income tax credits for contributions to scholarship granting organizations to provide educational scholarships to children.

Disposition at Sine Die:

LB 509 remains in committee.

LB 566 (Quick) Eliminate sunset date relating to an income tax credit for the purchase of certain residential property

Introduced Version:

LB 566 amends section 77-2715.07 to remove the termination date on the current \$5,000 nonrefundable income tax credit available to a purchaser of a residence in an extremely blighted area who uses the property as their primary residence. Under current law, the income tax credit is allowed for taxable years beginning or deemed to begin before January 1, 2026. By striking this sunset clause, the bill would make the tax credit permanent.

Committee Amendment:

AM 800 amends LB 566 to retain the sunset clause, but changes the termination date from January 1, 2026, to January 1, 2032.

Disposition at Sine Die:

LB 566 advanced out of committee with amendment. LB 566 was indefinitely postponed on June 2, 2025. Portions of LB 566 were amended into LB 647.

LB 608 (Bostar) Change insurance provisions relating to firefighters and include correctional officers, youth detention officers, and certain children in the First Responder Recruitment and Retention Act

Introduced Version:

LB 608 changes the definition of a professional firefighter for purposes of certain insurance protections to include firefighters providing protection to federal military installations. The bill also expands the First Responder Recruitment and Retention Act to include correctional officers and youth detention officers, as well as children of first responders, for 100% tuition waivers to state postsecondary institutions. The Coordinating Commission for Postsecondary Education will reimburse 50% of such tuition waivers.

Committee Amendment:

AM 904 to LB 608 is a white copy amendment that strikes and replaces the original sections of the bill. The amendment adds defined and redefined terms to the First Responder Recruitment and Retention Act, including changing the definition of professional firefighter to include firefighters providing protection to federal military installations. The amendment provides 100% tuition waivers for a first responder, a first responder's qualifying child, an eligible disabled person, or an eligible disabled person's qualifying child, as prescribed to state postsecondary institutions; provides procedures for application for and approval of such tuition waivers; and provides for reimbursement of state universities for 50% of tuition waivers provided to correctional officers or youth detention officers, eligible disabled persons who were such officers, and the qualifying children of such officers or disabled persons. The amendment also outright repeals sections 85-2603 and 85-2603.01 to harmonize with the new sections added to the Act.

Disposition at Sine Die:

LB 608 advanced out of committee with amendment. LB 608 passed Final Reading, 36-12-1, and was approved by the Governor on June 4, 2025.

LB 643 (Prokop) Prohibit income tax deductions relating to interest or taxes paid on or maintenance of certain properties and provide exemptions to prohibited deductions

Introduced Version:

LB 643 seeks to remove income tax deductions for rental and investment property owners who own more than thirty single-family properties. Excluded are properties owned by a qualified nonprofit organization, and the primary residence of the owner. Property owners may claim income tax deductions, so long as they sell at least five percent of the property owned to first-time homebuyers or buyers who will use the property as their primary residence during the calendar year the deductions are claimed.

Disposition at Sine Die:

LB 643 remains in committee.

LB 649 (Revenue) Change provisions relating to an income tax rate

Introduced Version:

LB 649 amends section 77-2715.03, to change language which pertains to the tax rate used in computing the Nebraska individual income tax for taxable years beginning or deemed to begin on or after January 1, 2013.

Committee Amendment:

AM 933 is a white copy amendment that strikes and replaces the original sections of LB 649. The amendment creates the Defense Efforts Workforce Act (Act), which incentivizes military defense employers to operate in Nebraska through wage credits for qualifying employers. To qualify, employers must have a minimum of ten employees that meet certain criteria. The wage credits are capped at four million dollars annually and have a total program cap of forty million dollars, which could be reached within ten years. If an employer no longer meets the qualifications, the wage credits may be subject to recapture. Under certain circumstances, wage credits can be transferred. The Department of Revenue will provide annual reports to the Legislature on the implementation of the Act, and the Revenue Committee and Appropriations Committee will hold a joint annual hearing on the Act.

Disposition at Sine Die:

LB 649 advanced out of committee with amendments. LB 649 passed Final Reading, 44-4-1, and was approved by the Governor on June 4, 2025.

LB 650 (von Gillern) Eliminate certain sales tax exemptions, change income tax provisions relating to nonresident income and certain tax credits, and provide and change certain sunset dates relating to tax incentives

Introduced Version:

LB 650 amends several sections of statute by ending several tax credits or income tax reductions on January 1, 2026 or earlier. Whether a calendar, tax, or fiscal year is used is based upon the act being affected. The affected acts are the: Sports Arena Facility Financing Assistance Act, Sustainable Aviation Fuel Tax Credit Act, Nebraska Revenue Act of 1967, Relocation Incentive Act, Nebraska Advantage Rural Development Act, Creating High Impact Economic Futures Act, Cast and Crew Nebraska Act, Nebraska Shortline Rail Modernization Act, Nebraska Pregnancy Help Act, Reverse Osmosis System Tax Credit Act, Renewable Chemical Production Tax Credit Act, Urban Redevelopment Act, Good Life Transformational Projects Act, and Nebraska Biodiesel Tax Credit Act. The bill also removes certain sales and use tax exemptions and changes how some out-of-state income is classified.

Committee Amendment:

AM 923 to LB 650 is a white copy amendment adopted by the committee that strikes and replaces the original sections of LB 650. It contains the changes made in AM690 to LB 650 which strikes sections 2, 6, 8, 10, 11, 12, 20, 21, 24, 26, and 27 of the bill. AM 923 also adds LB 270, LB 494, LB 495, LB 547, and LB 458 as amended by AM 674.

LB 270 amends section 77-2711 to allow municipality certified representatives to the Department of Revenue to disclose to the Auditor of Public Accounts any irregularities or discrepancies they find on their review of local option sales and use tax records. The Auditor then may conduct an audit as allowed by the section. Currently, it is a Class I misdemeanor to disclose to anyone any information obtained during these reviews. As amended, disclosure of such irregularities or discrepancies would not be a violation subject to such penalty under this section.

LB 458 provides for the adoption two new Acts: the Permitting Approval Timeliness Act (PATA) requiring permitting authorities to act in a timely manner or have an application automatically deemed to be approved; and the By-Right Housing Development Act (BRHA), creating a right to place a second dwelling place on a property by right, and provisions for governing such Act. The bill also amends provisions in Chapter 77 of the statutes to allow for tax sales on property deemed to be vacant and abandoned, and provisions to govern such sales, including regarding redemption of the certificate and potential foreclosure of the tax sale in court. AM 674 to LB 458 is a white copy amendment adopted by the committee that creates the Community Development Assistance Act which provides a

tax credit to a community betterment organization that provides community assistance or community services in a community development area. The amendment strikes the PATA and BRHA from the bill. The bill has the emergency clause.

LB 494 amends Neb. Rev. Stat. § 77-4602 to change provisions relating to the calculation and transfer of any General Fund net receipts in excess of one hundred and three percent of the prior year's receipt to the School District Property Tax Relief Credit Fund; to restate and eliminate legislative intent language in § 77-7304 regarding transfers to the School District Property Tax Relief Credit Fund; and amends § 77-7305 to provide for the form of property tax relief and that credits granted shall be credited against taxes owed to school districts, and replaces total credit amounts in specific years with those amounts being a minimum amount to be paid out in a specific year. The bill has the emergency clause.

LB 495 amends Neb. Rev. Stat. § 77-1633 to remove community colleges from the definition of political subdivisions for purposes of the section, eliminating the ability of community colleges to override the capital improvement levying authority remaining. The bill also amends Neb. Rev. Stat. § 77-1632 to harmonize provisions with the change made to Sec. 77-1633. The bill has the emergency clause.

LB 547 amends Neb. Rev. Stat. § 77-202.23 to change the definition of a disabled veteran to match the definition found in 5 USC 2108. The bill also amends section 60-3,185 and 77-202.24 for harmonization purposes. The bill has an operative date of January 1, 2026.

Disposition at Sine Die:

LB 650 advanced out of committee with amendment. LB 650 passed Final Reading, 40-7-2, and was approved by the Governor on May 6, 2025.

LB 709 (Bostar) Adopt the Adoption Tax Credit Act

Introduced Version:

LB 709 adopts the Adoption Tax Credit Act, allowing an eligible taxpayer a refundable income tax credit equal to ten percent (10%) of the federal adoption expenses tax credit provided in 26 U.S.C. 23 and authorizes the Department of Revenue to establish rules and regulations needed to carry out the Act.

Disposition at Sine Die:

LB 709 advanced out of committee. LB 709 was indefinitely postponed on June 2, 2025. Portions of LB 628 were amended into LB 647.

LB 710 (Bostar) Increase the earned income tax credit

Introduced Version:

LB 710 amends Neb. Rev. Stat. § 77-2715.07 to increase the earned income tax credit under section (e) of the statute from ten percent (10%) of the amount provided in the federal earned income tax credit to twenty percent (20%).

Disposition at Sine Die:

LB 710 remains in committee.

Property Tax

LB 81 (Hardin) Define a term and change tax credit provisions under the Nebraska Property Tax Incentive Act

Introduced Version:

LB 81 amends Neb. Rev. Stat. § 77-6702 to restore the definition of allowable growth percentage under the Nebraska Property Tax Incentive Act; and amends Neb. Rev. Stat. 77-6703 to add tax year 2024 to those years in which the income tax credit can be claimed under the Nebraska Property Tax Incentive Act.

Disposition at Sine Die:

LB 81 remains in committee.

LB 152 (Cavanaugh, J.) Create a homestead exemption

Introduced Version:

LB 151 creates the First-Time Homebuyers Savings Account Act. This allows individuals or married couples to open savings accounts with any financial institution to fund a beneficiary's expenses related to the qualified first-time home purchase. Anyone can be named a beneficiary of such accounts, so long as they qualify as a first-time home purchaser, including the account holder themselves. The bill also sets

forth protections for the financial institutions and authorizes the Department of Revenue to carry out the Act.

Disposition at Sine Die:

LB 152 remains in committee.

LB 200 (Sorrentino) Provide for exemptions under the Personal Property Tax Relief Act

Introduced Version:

LB 200 provides for reinstatement of various personal property tax exemption factors and a personal property tax exemption under the Personal Property Tax Relief Act that originally ended or sunset in 2020.

Disposition at Sine Die:

LB 200 remains in committee.

LB 209 (von Gillern) Change provisions relating to homestead exemptions for certain veterans and a property tax exemption for certain facilities

Introduced Version:

LB 209 provides for a separation under Neb. Rev. Stat. Sec. 77-202 to applicability of for-profit and nonprofit health care facilities, and adds an additional avenue of full disability for qualification by a veteran for a homestead exemption under Neb. Rev. Stat. Sec. 77-3506.

Disposition at Sine Die:

LB 209 advanced out of committee. LB 209 passed Final Reading, 47-0-2, and was approved by the Governor on February 25, 2025.

LB 211 (Riepe) Change provisions relating to the calculation of property tax request authority under the Property Tax Growth Limitation Act

Introduced Version:

LB 211 amends Neb. Rev. Stat. § 13-3403 to revise the formula for increasing the preliminary property tax request authority by splitting the analysis into political subdivisions regarding percentage of budget allocated to public safety; adding an additional calculation to add a growth factor; and for political

subdivisions with less than twenty percent of the budget allocated to public safety, increasing the floor created to two percent (2%) from zero currently.

Disposition at Sine Die:

LB 211 remains in committee.

LB 242 (Riepe) Change the Property Tax Growth Limitation Act and the School District Property Tax Relief Act and change provisions relating to budget limitations, municipal occupation taxes, and property tax statements

Introduced Version:

LB 242 amends Neb. Rev. Stats. to add categories of allowable growth; add a growth factor to the property tax request authority; to add exceptions to the property tax request authority; to eliminate the specified date for political subdivisions to hold a special election in an odd-numbered year when such political subdivisions do not have a regularly scheduled election; eliminate restrictions in place on new occupation taxes; and harmonize provisions.

Disposition at Sine Die:

LB 242 remains in committee. Portions of LB 242 were amended into LB 647.

LB 272 (Dungan) Change provisions relating to homestead exemptions for certain disabled veterans and surviving spouses

Introduced Version:

LB 272 amends Neb. Rev. Stat. Sec. 77-3506 to allow a homestead exemption for disabled veterans from ten percent (10%) to anything up to one hundred percent (100%) disability rating in a percentage equal to their disability rating.

Disposition at Sine Die:

LB 272 remains in committee.

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

Introduced Version:

LB 384 amends Neb. Rev. Stat. § 77-1633 of the Property Tax Request Act to require that at least a majority of the elected members of any governing body participating in a property tax allowable growth percentage override joint public hearing shall be present for such hearing.

Committee Amendment:

AM 703 replaces the words "a majority of the elected members" with "one voting member" to require that at least one voting member of the governing body shall attend such joint public hearing.

Disposition at Sine Die:

LB 384 advanced out of committee with amendment. LB 384 remains on General File.

LB 389 (Murman) Eliminate the levy authority of educational service units and provide state funding to educational service units

Introduced Version:

LB 389 eliminates the levying authority of educational service units (ESUs) starting in fiscal year 2028-29, and replaces that funding with a state allocation annually that increases by three and half percent annually over the immediate prior year.

Disposition at Sine Die:

LB 389 remains in committee.

LB 399 (Wordekemper) Change provisions relating to property tax rates and qualifications for certain distributions under the Mutual Finance Assistance Act

Introduced Version:

LB 399 amends the Mutual Finance Assistance Act. The bill amends Neb. Rev. Stat. §35-1204 to eliminate obsolete language relating to passage of LB 1130 in 2020. The bill also amends Neb. Rev. Stat. § 35-1205 to reduce the amount of the assumed county population required for a rural or

suburban fire protection district or a mutual finance organization to receive a distribution from the Mutual Finance Assistance Fund from at least eighty percent (80%) of such assumed county population to at least sixty percent (60%) of such assumed county population. LB 399 has an operative date of October 1, 2025.

Disposition at Sine Die:

LB 399 advanced out of committee. LB 399 passed Final Reading, 49-0-0, and was approved by the Governor on May 20, 2025.

LB 424 (Andersen) Limit increases in property tax bills

Introduced Version:

LB 242 amends Neb. Rev. Stats. to add categories of allowable growth; add a growth factor to the property tax request authority; to add exceptions to the property tax request authority; to eliminate the specified date for political subdivisions to hold a special election in an odd-numbered year when such political subdivisions do not have a regularly scheduled election; eliminate restrictions in place on new occupation taxes; and harmonize provisions.

Disposition at Sine Die:

LB 242 remains in committee.

LB 425 (Andersen) Change provisions relating to homestead exemptions for certain disabled veterans and surviving spouses

Introduced Version:

LB 425 amends Neb. Rev. Stat. Sec. 77-3506 to allow a homestead exemption for disabled veterans from eighty percent (80%) to anything up to one hundred percent (100%) disability rating in a percentage equal to their disability rating.

Disposition at Sine Die:

LB 425 remains in committee.

LB 439 (Spivey) Adopt the Property Tax Circuit Breaker Act

Introduced Version:

LB 439 creates the Property Tax Circuit Breaker Act providing for an income tax credit for property taxes paid on a primary residence; and harmonizes provisions under the statute in accordance with the Act.

Disposition at Sine Die:

LB 439 remains in committee.

LB 458 (Bostar) Change provisions relating to tax sale certificates, real property sold for delinquent taxes, certain tax-related foreclosure actions, and land banks and adopt the Permitting Approval Timeliness Act and the By-Right Housing Development Act

Introduced Version:

LB 458 provides for two new Acts; the Permitting Approval Timeliness Act requiring permitting authorities to act in a timely manner or have an application automatically deemed to be approved; and the By-Right Housing Act, creating a right to place a second dwellingplace on a property by right, and provisions for governing such Act; and adding provisions to the statutes to allow for tax sales on property deemed to be vacant and abandoned, and provisions to govern such sales, including regarding redemption of the certificate and potential foreclosure of the tax sale in court.

Disposition at Sine Die:

LB 458 remains in committee. Portions of LB 458 were amended into LB 650.

LB 484 (Quick) Redefine agricultural land and horticultural land for property tax assessment

Introduced Version:

LB 484 amends Neb. Rev. Stat. § 77-1359 to remove a provision indicating that agricultural and horticultural land does not include land used for commercial purposes that are not agricultural or horticultural.

Disposition at Sine Die:

LB 484 remains in committee.

LB 494 (Dorn) Change provisions relating to the School District Property Tax Relief Act and transfers of General Fund net receipts to the Cash Reserve Fund and the School District Property Tax Relief Credit Fund

Introduced Version:

LB 494 amends Neb. Rev. Stats. to reword the calculation and transfer of any funds in excess of one hundred and three percent of the prior years receipt to the School District Property Tax Relief Credit Fund; to eliminate intent language regarding transfers to the School District Property Tax Relief Credit Fund and referring to Neb. Rev. Stat. § 77-7305 and the credit amounts referred to in that statute; and replaces total credit amounts in specific years with those amounts being a minimum amount to be paid out in a specific year.

Disposition at Sine Die:

LB 494 remains in committee. Portions of LB 494 were amended into LB 650.

LB 495 (Hansen) Change provisions relating to community colleges under the Property Tax Request Act

Introduced Version:

LB 495 amends Neb. Rev. Stat. § 77-1633 to remove community colleges from the definition of political subdivisions with the statute section, eliminating the ability of community colleges to override

the capital improvement levying authority remaining; and amends Neb. Rev. Stat. § 77-1632 to harmonize provisions with the changes to Sec. 77-1633.

Disposition at Sine Die:

LB 495 remains in committee. Portions of LB 495 were amended into LB 650.

LB 501 (Meyer) Change provisions relating to the assessment of real property that suffers significant property damage

Introduced Version:

LB501 amends sections of Chapter 77 dealing with the assessment of “destroyed” real property. The bill updates language and definitions, and notably changes “destroyed” to “damaged.” The bill clarifies county officials’ role in processing reports for damaged real property, and strikes definitional language pertaining to “calamity” and “significant property damage.”

Disposition at Sine Die:

LB 501 advanced out of committee. LB 501 passed Final Reading, 47-0-2, and was approved by the Governor on April 7, 2025.

LB 547 (Rountree) Redefine disabled veteran for purposes of motor vehicle and property tax exemptions

Introduced Version:

LB 547 amends Neb. Rev. Stat. 77-202.23 to change the definition of a disabled veteran found within that statute to match the definition found in 5 USC 2108 as of January 1, 2025.

Disposition at Sine Die:

LB 547 remains in committee. Portions of LB 547 were amended into LB 650.

LB 564 (Brandt) Change provisions relating to fund transfers to the School District Property Tax Relief Credit Fund and the amount of tax relief granted under the School District Property Tax Relief Act

Introduced Version:

LB 564 amends Neb. Rev. Stats. to eliminate intent language regarding transfers to the School District Property Tax Relief Credit Fund and replace with an annual increase starting in FY 2025-26 of one

hundred and fifty million dollars (\$150,000,000.00); and amends Neb. Rev. Stat. § 77-7305 to eliminate the transfer amounts after tax year 2024, and increases the amount to be distributed each year starting in tax year 2025 by one hundred and fifty million dollars (\$150,000,000.00) annually.

Disposition at Sine Die:

LB 564 remains in committee.

LB 575 (Hallstrom) Change provisions relating to the Property Tax Request Act and property tax levy limits

Introduced Version:

LB 575 seeks to limit political subdivisions' ability to increase property taxes when property valuations exceed the valuations from the previous year. The bill would limit the amount of property taxes collected to the same amount collected the previous year unless overridden by a two-thirds majority vote of the governing body. The bill also moves the joint public hearing window from September to July, presumably to allow more time to adjust budgets following public input. These joint public hearings are required whenever a political subdivision is seeking to exceed the allowable growth percentage in its property tax request.

Disposition at Sine Die:

LB 575 remains in committee.

LB 628 (Dover) Adopt the Recreational Trail Easement Property Tax Exemption Act and change provisions relating to the filing of statements of recorded easements and property tax exemptions

Introduced Version:

LB 628 creates the "Recreational Trail Easement Property Tax Exemption Act" (Act). The Act awards a tax exemption to landowners who allow a perpetual easement for recreational trails. The amount of the exemption is based on the square footage of easement. The exemption could reduce the property tax liability to zero, but does not allow the exemption to carry any excess amount forward to subsequent years. The bill establishes that the Department of Revenue (Department) will be responsible for carrying out the Act, and outlines eligibility, the application process, and qualifications for issuance of tax exemption certificates. The bill has an operative date of January 1, 2026.

Disposition at Sine Die:

LB 628 advanced out of committee. LB 628 was indefinitely postponed on June 2, 2025. Portions of LB 628 were amended into LB 647.

LB 647 (Revenue) Change property tax provisions relating to net book value

Introduced Version:

LB 647 adjusts the net book value of property tax rates, effective January 1, 2026.

Committee Amendments:

AM 994 to LB647 is a white copy amendment adopted by the committee that strikes and replaces the original sections of LB647. No provision of LB 647 remains in the bill. AM 994 adds LB131 as amended, LB242 as amended, LB 401 as amended, LB 628 as amended, and LB 709 into LB647.

LB 131 seeks to expand the current Nebraska educational savings plan trust to be available to all eligible educational institutions, to include elementary and secondary schools, as well as postsecondary institutions. The bill removes language referring to “college” and “higher education” and instead uses “elementary, secondary, and postsecondary.” The bill removes elementary and secondary education payments from the nonqualified withdrawal list. Finally, the bill eliminates obsolete language relating to the transfer of monies from the College Savings Expense Fund to the Department of Revenue Miscellaneous Receipts Fund, as such transfer was completed in 2020. LB 131 also renames several funds with the word “College” in their title, and replaces them with the word “Education”. The committee amended LB 131 in AM 994 to change the operative date to January 1, 2029.

LB 242 amends the Property Tax Growth Limitation Act and the School District Property Tax Relief Act to do the following: add categories of allowable growth; add a growth factor to the property tax request authority; add exceptions to the property tax request authority; eliminate the specified date for political subdivisions to hold a special election to increase its property tax request authority in an odd-numbered year when such political subdivisions do not have a regularly scheduled election; eliminate restrictions in place on new occupation taxes; and harmonize provisions. AM 890 was adopted by the committee and amends LB 242 to allow cities more flexibility to capture the increase in valuation growth in Tax Increment Financing (TIF) projects; eliminates new exceptions to the cap for cities and counties; streamlines definitions of valuation and real growth percentage across the Property Tax Request Act; and removes an altered definition of public safety services.

LB401 makes changes to several notice requirement sections as to what needs to be communicated to taxpayers regarding action taken by a determination made by the Tax Commissioner. When sending notices regarding underpayment, deficiencies, proposed deficiency determinations, or confirming there was no overpayment, the Tax Commissioner would be required to disclose the facts, circumstances, and reasoning in writing. LB401 would allow partnerships and small businesses corporations the discretion to elect to pay taxes, interests, and/or penalties at the entity level. The election is made on the applicable income tax return and must be made by the filing deadline. Additionally, language is added to allow the refundable tax credit for the year the election is made, regardless of when the tax is paid. AM 284 adopted by the committee strikes original sections 1, 2, 6, and 7 of LB 401, eliminating the need for the Tax Commissioner to provide additional information in writing.

LB628 adopts the “Recreational Trail Easement Property Tax Exemption Act” (Act). The Act provides a tax exemption to landowners who allow a perpetual easement for recreational trails. The amount of the exemption is based on the square footage of easement. The exemption could reduce the property tax liability to zero, but does not allow the exemption to carry on into subsequent years. The bill establishes that the Department of Revenue will be responsible for carrying out the Act, and outlines eligibility, process, and criteria for exemption awards. AM 328 to LB 628 was adopted by the committee and changed the application process from being conducted by the Department of Revenue to being conducted by the counties.

LB 709 adopts the Adoption Tax Credit Act, allowing a refundable income tax credit equal to ten percent (10%) of the federal adoption expenses tax credit provided in 26 U.S.C. 23 and authorizes the Department of Revenue to adopt and promulgate rules and regulations needed to carry out the Act.

Disposition at Sine Die:

LB 647 advanced out of committee with amendment. LB 647 passed Final Reading, 35-13-1, and was approved by the Governor on June 4, 2025.

LB 679 (Ballard) Change provisions relating to the sale of real property for delinquent taxes

Introduced Version:

LB 679 amends Neb. Rev. Stat. § 77-1802 to provide for sale of delinquent property taxes by a negotiated bulk sale; harmonizes various statute provisions with that change; and establishes a specific amount for attorney’s fees in tax sale certificate redemptions with a yearly increase.

Disposition at Sine Die:

LB 679 remains in committee.

LB 683 (Raybould) Change provisions relating to duties of county assessors regarding notification of real property assessments and eliminate and change provisions of the Property Tax Request Act

Introduced Version:

LB 683 amends Neb. Rev. Stats to add required language and information to the property tax notice sent out by the County Assessors, including information about budget hearings; would require the State to print the notices; and would eliminate all but one section of the Property Tax Request Act, eliminating associated notices and hearings.

Disposition at Sine Die:

LB 683 remains in committee.

LB 692 (Murman) Change provisions relating to property tax request authority under the School District Property Tax Limitation Act

Introduced Version:

LB 692 amends Neb. Rev. Stats. § 79-3403 and 79-3406 to remove levy overrides in Neb. Rev. Stat. 79-3405, by either a vote of the general public or by the school board, from being used in successive years for property tax request calculations or allowing authority gained by such overrides, if unused, to be carried forward to successive years.

Disposition at Sine Die:

LB 692 remains in committee.

Sales Tax

LB 117 (Holdcroft) Provide a sales and use tax exemption for electricity, natural gas, propane, and sewer utilities

Introduced Version:

LB 117 exempts residential electricity, natural gas, and sewer from sale and use taxes as outlined in NRS 77-2701.13. It also sets the effective date as January 1, 2026.

Disposition at Sine Die:

LB 117 remains in committee.

169 (Brandt) Eliminate certain sales and use tax exemptions and impose sales and use tax on certain services

Introduced Version:

LB 169 would amend sections in Chapter 77 of the Neb. Rev. Stats. to eliminate several sales and use tax exemptions and impose sales and use taxes on certain services.

Committee Amendment:

AM 965 replaces the original bill. See committee statement for section-by-section changes.

Disposition at Sine Die:

LB 169 advanced out of committee with amendment. LB 169 remains on General File.

LB 170 (Brandt) Eliminate the sales tax exemptions for candy and soft drinks

Introduced Version:

LB 170 would eliminate an exemption on sales tax for defined candy and soft drinks.

Disposition at Sine Die:

LB 170 advanced out of committee. LB 170 remains on General File.

LB 208 (von Gillern) Change provisions relating to sales tax collection fees, confidentiality of sales tax information, the streamlined sales and use tax agreement, a sales tax database, and certain income tax credits

Introduced Version:

LB 208 is a cleanup bill for various items in the sales and income taxation statutes.

The bill:

1. Stipulates that, if a model 1 seller's sales and use tax functions are performed by a certified service provider that is compensated through the streamline sales and use tax agreement, that certified service provider will not receive other collection fees;
2. Updates state sales tax confidentiality law to mirror the income tax confidentiality law;

3. Updates Nebraska statutes regarding the streamline sales and use tax agreement to reflect the state's participation in the agreement through December 31, 2024;
4. Restricts eligibility for the child tax credit exclusively to Nebraska residents;
5. Modifies statutes such that the highest sales tax rate will be used for online sales if only a five digit zip code is used, but uses the most accurate sales tax rate if a nine digit zip code is used;
6. Harmonizes distribution of the biodiesel and food bank tax credit with the 'first come, first served' process currently utilized for other tax credits, provided that credits are to be prorated between requests registered on the day the annual limit is reached.

Disposition at Sine Die:

LB 208 advanced out of committee. LB 208 passed Final Reading, 47-0-2, and was approved by the Governor on February 25, 2025.

LB 212 (Wordekempter) Change tax provisions relating to cigars, cheroots, and stogies

Introduced Version:

LB 212 amends Neb. Rev. Stat. § 77-4008 to cap the maximum sales tax on cigars, cheroots, and stogies at a maximum of fifty cents for each item.

Committee Amendment:

AM 319 is a white copy amendment that strikes the original sections and instead amends Neb. Rev. Stat. § 77-4004 of the Tobacco Products Tax Act to redefine a first owner to include remote retail sellers. A remote retail seller is defined as a retail seller that is 1) located outside the state; 2) sells cigars, cheroots, or stogies directly to consumers within the state; and 3) for purpose of sales and use taxes imposed under the Nebraska Revenue Act of 1967, is engaged in business in this state as defined in section 77-2701.13.

Disposition at Sine Die:

LB 212 advanced out of committee with amendment. LB 212 remains on General File.

LB 269 (Rountree) Change provisions relating to the state database of sales and use tax rates for local jurisdictions

Introduced Version:

LB 269 seeks to change how Nebraska assesses sales and use taxes. Currently, Nebraska uses a zip-code based database, defaulting to the lower tax rate in the event that multiple tax rates exist in the zip code. An address based boundary database also exists, and the governing board may allow a member state to use that database to assess sales and use taxes, so long as there is a reciprocal database in their state. The bill seeks to reverse that, making the address based boundary database the default, with the zip code database being the backup system. Strikes language regarding the governing board's discretion in allowing a member state to apply for address based instead of zip code based and the process required. Finally, the bill empowers the Tax Commissioner to require the Department of Revenue to verify addresses both within the state and with remote and online transactions.

Disposition at Sine Die:

LB 269 remains in committee.

LB 270 (Rountree) Provide for a review by the Auditor of Public Accounts for suspected sales and use tax reporting irregularities and discrepancies

Introduced Version:

LB 270 seeks to amend section 77-2711 to allow municipality certified representatives to the Department of Revenue to disclose to the Auditor of Public Accounts any irregularities and discrepancies they find on their review of local option sales and use tax records. The Auditor then may conduct an audit as allowed by the section. Currently, it is a Class I Misdemeanor to disclose to anyone any information obtained during these reviews and would remain so unless such information is disclosed to the Auditor.

Disposition at Sine Die:

LB 270 remains in committee. Portions of LB 270 were amended into LB 650.

LB 330 (Juarez) Change provisions relating to the sales tax rate and create the Alcohol Addiction Prevention and Treatment Fund

Introduced Version:

LB 330 amends Neb. Rev. Stats. to institute a fifteen and one-half percent (15 ½ %) sales and use tax on alcoholic liquor; creates the Alcohol Addiction Prevention and Treatment Fund; and sets up allocation of the new sales and use tax to the Alcohol Addiction Prevention and Treatment Fund and the Education Future Fund.

Disposition at Sine Die:

LB 330 remains in committee.

LB 479 (Moser) Change the distribution of sales and use tax revenue

Introduced Version:

LB 479 seeks to increase the sales and use tax rate for transactions not otherwise addressed in section 77-27,132 to one half percent (.5%) from one quarter percent (.25%). This would increase funding to the Highway Trust Fund and Highway Allocation Fund.

Disposition at Sine Die:

LB 479 remains in committee.

LB 582 (Spivey) Change provisions under the Mechanical Amusement Device Tax Act relating to the amount of tax imposed on cash devices and how such collected taxes are remitted and change the revenue submitted to the Nebraska Tourism Commission Promotional Cash Fund

Introduced Version:

LB 582 increases the rate of tax on net operating revenue for cash devices/mechanical amusement devices to fifteen percent (15%); and reallocates how the tax is distributed, specifically replacing a distribution to the Nebraska Tourism Commission Promotional Cash Fund with a distribution to the Education Future Fund.

Disposition at Sine Die:

LB 582 remains in committee.

LB 648 (Revenue) Change the sales and use tax rate

Introduced Version:

LB 648 creates a new sales tax percentage, effective July 1, 2026. This bill is intended to be used later in the session for potential sales tax legislation.

Disposition at Sine Die:

LB 648 remains in committee.

LB 699 (Strommen) Change provisions relating to certain sales and use tax incentives under the ImagiNE Nebraska Act

Introduced Version:

LB 699 seeks to amend provisions of the ImagiNE Act regarding sale and use taxes on building materials purchased by contractors and repairpersons. The bill sets out two scenarios, one where the contractor paid the taxes at point of sale and the other where the contractor did not. In the former, the contractor must certify the amount of taxes paid to the taxpayer, who then can claim refunds under ImagiNE. In the latter, the contractor is exempt from taxes, but the taxpayer is responsible for sales and use taxes, if any, as there are broad exemptions from sales and use taxes throughout ImagiNE.

Disposition at Sine Die:

LB 699 remains in committee.

LB 712 (Hughes) Change the tax on sales of electronic nicotine delivery systems

Introduced Version:

LB 712 seeks to streamline the taxing scheme for electronic nicotine delivery systems. Currently, there are two different schemes based on the amount of consumable material. This bill would strike both schemes, treating all electronic nicotine delivery systems the same. LB 712 amends section 77-4008 to strike language regarding the tax on electronic nicotine delivery systems with either three milliliters or less of consumable material or more than three milliliters of consumable material, and increase the tax on all electronic nicotine delivery systems to forty percent (40%) of the applicable price.

Disposition at Sine Die:

LB 712 advanced out of committee. LB 712 remains on General File.

LB 510 (Holdcroft) Change provisions relating to the sales tax rate, the Good Life Transformational Projects Act, and the Good Life District Economic Development Act

Introduced Version:

LB 510 amends Neb. Rev. Stats. to amend the sales tax provisions of Good Life Districts; add cities and villages to those who can request boundary adjustments; require city or village approval for the applicant to establish development and design standards for the district; provide for additional requirements for additional financial commitment evidence; provide for the termination of a good life district; and not allow eminent domain to be used for transfer to a private entity.

Disposition at Sine Die:

LB 510 remains in committee.

Miscellaneous

LB 50 (DeKay) Change provisions relating to the distribution of the nameplate capacity tax

Introduced Version:

LB50 amends section 77-6204 to change the distribution of the nameplate capacity taxes collected under section 77-6203. The bill would distribute five percent (5%) to the community college area where the renewable energy generation facility is located. The remaining revenue would be distributed to the local taxing entities. Under the current law, such entities receive all revenue collected.

Disposition at Sine Die:

LB 50 advanced out of committee. LB 50 passed Final Reading, 45-3-1 and was approved by the Governor on June 4, 2025.

LB 78 (Bostar) Adopt the Domestic Violence and Sex Trafficking Survivor Assistance Act and change the rate and allocation of the documentary stamp tax

Introduced Version:

LB78 creates the Domestic Violence and Sex Trafficking Survivor Assistance Act (Act) and establishes a new fund to provide for the Act. The Act charges the Department of Health and Human Services (DHHS) to provide financial assistance for housing to sex trafficking survivors and domestic violence

victims. DHHS may do this directly or through qualified third-parties. DHHS may, if all housing assistance needs are met, distribute excess fund money to certified organizations to proactively address housing needs. To fund the Act, the document stamp tax is increased by \$.07 per one thousand dollars of property value.

Disposition at Sine Die:

LB 78 advanced out of committee. LB 78 passed Final Reading, 49-0-0, and was approved by the Governor on May 20, 2025.

LB 116 (Ballard) Change provisions of the Convention Center Facility Financing Assistance Act and the Nebraska Visitors Development Act

Introduced Version:

LB 116 makes changes under the Convention Center Facility Financing Assistance Act, providing for a new definition of applicant, allowing the area to be contiguous or noncontiguous, providing a cap of one hundred and fifty million dollars (\$150,000,000), providing for consideration of public testimony in decision making, and provide for funds to be used towards expansion and maintenance otherwise not allowed currently.

Disposition at Sine Die:

LB 116 advanced out of committee. LB 116 passed Final Reading, 43-2-4, and was approved by the Governor on March 25, 2025.

LB 194 (Sorrentino) Change provisions relating to a documentary stamp tax exemption

Introduced Version:

LB194 clarifies the language of NRS 76-902(5). First, it clarifies that step relationships are to be considered the same as blood relationships. Second, to be exempt in a transfer to a family-owned corporation or limited liability corporation (LLC), the corporation/LLC must be wholly owned by an individual, be it self, spouse, or family member.

Disposition at Sine Die:

LB 194 advanced out of committee. LB 194 passed Final Reading, 47-0-2, and was approved by the Governor on February 25, 2025.

LB 234 (Conrad) Redefine economic redevelopment area under the Urban Redevelopment Act

Introduced Version:

LB 234 amends Neb. Rev. Stat. § 77-6906 to add a definition of economic redevelopment area under the Urban Redevelopment Act of a federal census tract directly next to an area described in subsection 1 of the statute.

Disposition at Sine Die:

LB 234 remains in committee.

LB 314 (Sorrentino) Change provisions of the Sports Arena Facility Financing Assistance Act

Introduced Version:

LB 314 amends Neb. Rev. Stat. Sec. 13-3103 and 31-3106 of the Sports Arena Facility Financing Assistance Act to add an additional condition under which certain co-applicants may apply for receipt of state aid under the Act; to add a definition of lease relating to the lease of a privately owned sports complex; and to provide for temporary and permanent approval of an application submitted pursuant to such newly created condition.

Disposition at Sine Die:

LB 314 advanced out of committee. LB 314 remains on General File. Portions of LB 314 were amended into LB 647.

LB 328 (Holdcroft) Change provisions relating to the disbursement of the documentary stamp tax

Introduced Version:

LB 328 seeks to remove the Affordable Housing Trust Fund, the Site and Building Development Fund, and the Homeless Shelter Assistance Trust Fund from receiving funding from the document tax stamp, instead they would receive funding through the Legislature and other sources. The bill also seeks to move housing assistance for low-income individuals with severe mental health issues to the Behavioral Health Services Fund and remove document tax stamp funding.

Disposition at Sine Die:

LB 328 remains in committee.

LB 354 (Clouse) Prohibit cities of the first class from receiving state aid from the Municipal Equalization Fund

Introduced Version:

LB 354 seeks to exclude cities of the first class from receiving aid under the Municipal Equalization Fund.

Disposition at Sine Die:

LB 354 remains in committee.

LB 355 (Andersen) Change provisions relating to census data used for certain tax and economic development programs

Introduced Version:

LB 355 amends several sections of law to either insert the use of the federal decennial census, substitute the use of the American Community Survey 5-year Estimate for the federal decennial census, or eliminate the option to use the federal decennial census instead of the American Community Survey 5-year Estimate in instances regarding the distribution of funds or the determination of poverty and unemployment for economic development considerations.

Disposition at Sine Die:

LB 355 advanced out of committee. LB 355 passed Final Reading, 46-1-2, and was approved by the Governor on April 14, 2025.

LB 468 (Clements) Change provisions relating to inheritance taxes, change certain fee and tax provisions, and eliminate a sales tax exemption relating to data centers

Introduced Version:

LB 468 modifies the state inheritance tax structure by effectively applying a single rate of one percent on the clear market value for all property received by each person exceeding \$100,000. To compensate for the anticipated revenue loss to counties due to this change, the bill increases various taxes and fees, eliminates a sales tax exemption, adjusts allocation percentages of various collected taxes, and adjusts the allocation of tax funds, including funds from the Securities Act Cash Fund, for distribution to the counties proportionately. The bill also provides legislative intent to examine the increases at least once every five years to determine if adjustments are needed.

Committee Amendment:

AM 874 is a white copy amendment adopted by the committee that strikes and replaces the original sections of LB 468.

Disposition at Sine Die:

LB 468 advanced out of committee with amendment. LB 468 advanced to and remains on Select File.

LB 503 (Bosn) Authorize the designation of American energy friendly counties and change provisions relating to privately developed renewable energy generation facilities and the nameplate capacity tax

Introduced Version:

LB 503 creates the “American Energy Friendly County” framework, where counties can seek the American Energy Friendly County designation by application to the Department of Revenue or by election. Once designated, the nameplate capacity tax for privately developed renewable energy generation facilities is set at one and one-half times the usual rate. Counties must comply with several requirements to maintain the designation, most of which limits the counties authority in areas of zoning, sound pollution, setbacks, height limits, buffers, and decommissioning requirements. The bill also creates the American Energy Friendly County fund. This fund, and its accompanying grant program, are administered by the Department of Revenue to offset eligible expenses incurred by the counties seeking the designation.

Disposition at Sine Die:

LB 503 remains in committee.

LB 526 (Jacobson) Provide for an excise tax on cryptocurrency mining and allow public power districts to require payments or letters of credit from cryptocurrency mining operations for certain infrastructure upgrades

Introduced Version:

LB 526 creates new statutes that would give public power districts (districts) authority to require potential cryptocurrency (crypto) mining operations to pay the cost of significant infrastructure upgrades up front through either direct payments or letters of credit to the districts. The bill allows districts to set terms and conditions for the upgrades and requires districts to do a grid impact study prior to accepting payments or letters of credit. The bill also imposes a two and one-half cent per

kilowatt hour excise tax on crypto mining operations that exceed one thousand kilowatt hours a calendar year. The revenue this excise tax creates will be credited to the General Fund.

Committee Amendment:

AM 691 strikes the original sections and replaces them with the following two sections. The two and one-half cent per kilowatt hour excise tax found in section 2 of LB 526 is struck and not included in AM 691.

Disposition at Sine Die:

LB 526 advanced out of committee with amendment. LB 526 passed Final Reading, 49-0-0, and was approved by the Governor on May 20, 2025.

LB 558 (von Gillern) Create the Infrastructure Review Task Force for the state highway system

Introduced Version:

LB 558 creates the Infrastructure Review Task Force. The members of the task force shall serve in an uncompensated capacity. The task force will analyze information from the Department of Transportation and other resources regarding Nebraska's past and current transportation infrastructure network, future infrastructure needs, economic impacts, and potential federal funding.

The Task Force members shall be: the Governor, a designee of the Governor, the chairperson of the Revenue Committee (who will also chair the Task Force), the chairperson of the Transportation and Telecommunications Committee, the Speaker, the Tax Commissioner, the Director-State Engineer, and three members of the Legislature as appointed by the Executive Board.

The Task Force shall submit an annual report to the Legislature on or before December 1st each year containing its study results and recommendations, including any necessary draft legislation.

Disposition at Sine Die:

LB 558 advanced out of committee. LB 558 passed Final Reading, 49-0-0, and was approved by the Governor on May 30, 2025.

LB 583 (Spivey) Change provisions relating to the rate and disbursement of the documentary stamp tax, the Child Care Grant Fund, child care grants, the Military Installation Development and Support Fund, the Affordable Housing Trust Fund, the Innovation Hub Cash Fund, the Economic Recovery Contingency Fund, and the Health Care Homes for the Medically Underserved Fund

Introduced Version:

LB 583 amends various Neb. Rev. Stats. to provide direct funding sources to several funds through the Documentary Stamp Tax; and adds certain requirements to certain funds for the use of such funds allocated through the Documentary Stamp Tax.

Disposition at Sine Die:

LB 583 remains in committee.

LB 592 (Ballard) Change provisions relating to the achieving a better life experience program

Introduced Version:

LB592 amends NRS 77-1407 to add language to protect Achieving a Better Life Experience (ABLE) fund accounts from being diverted to pay for owner or beneficiary's other financial obligations. These could be, but are not limited to, levies, garnishments, or judicial judgements.

Disposition at Sine Die:

LB 592 advanced out of committee. LB 592 passed Final Reading, 47-0-2, and was approved by the Governor on April 7, 2025.

LB 613 (Andersen) Change provisions relating to the disclosure of tax information to municipalities

Introduced Version:

LB 613 amends Neb. Rev. Stats. §§ 77-2711, 27-27,144, and 77-5725 to make changes as detailed below regarding certain sales tax and tax incentive information requests by a municipality to the Tax Commissioner; the provision of confidential taxpayer information to a designated representative of a municipality; and reporting requirements of certain data.

Disposition at Sine Die:

LB 613 advanced out of committee. LB 613 passed Final Reading and was approved by the Governor on June 4, 2025.

LB 622 (Dover) Provide for the Statewide Housing Assistance Program and change provisions relating to the Affordable Housing Trust Fund, recipients of assistance, and selection of recipients under the Nebraska Affordable Housing Act and the rate and disbursement of the documentary stamp tax

Introduced Version:

LB 622 is an act relating to housing assistance. It creates the Statewide Housing Assistance Program under the Nebraska Affordable Housing Act to provide downpayment assistance for home purchases for low income homeowners; prioritizes allocation of assistance from the Affordable Housing Trust fund among homebuyers in certain areas; and increases the documentary stamp tax from two dollars and twenty-five cents (\$2.25) to two dollars and fifty-five cents (\$2.55) to provide funding for the program from the Fund.

Committee Amendment:

AM723 is a white copy amendment that strikes the original sections and inserts new sections. See committee statement for section-by-section.

Disposition at Sine Die:

LB 622 advanced out of committee with amendment. LB 622 was indefinitely postponed on June 2, 2025. Portions of LB 622 were amended into LB 288.

LB 637 (Ballard) Adopt the Destination Nebraska Act and provide for certain taxing authority

Introduced Version:

LB 637 provides for a new Act allowing the creation of a maximum of two (2) destination districts in Nebraska; the application, review, and approval processes for such districts; additional rights for such a district; and the recognition of such district as a village for purposes of the Community Redevelopment Law, and certain rights accordingly granted due to such recognition.

Disposition at Sine Die:

LB 637 remains in committee.

LB 707 (von Gillern) Change provisions relating to project eligibility under the Good Life Transformational Projects Act

Introduced Version:

LB 707 amends Neb. Rev. Stat. § 77-4405 of the Good Life Transformational Projects Act to add “sufficiently” to the job creation demonstration requirement for good life districts.

Committee Amendment:

AM 1336 is a white copy amendment adopted by the Revenue Committee which strikes and replaces the original sections of the bill. AM 1336 makes several changes regarding the operation of a good life district, including provisions with language regarding more coordination between an applicant and an associated city or village; additional requirements for an applicant for a good life district; the ability to request termination of a good life district by the applicant or associated city or village; the ability to create a project area and requirements surrounding such project area within a good life district; the ability to create a business occupation tax in the good life district; elimination of the fifty percent (50%) sales tax rate across a good life district; and creation of a turnback tax for the good life district of fifty percent (50%) of the state sales tax.

Disposition at Sine Die:

LB 707 advanced out of committee with amendment. LB 707 passed Final Reading, 49-0-0, and was approved by the Governor on June 4, 2025.