

E AND R AMENDMENTS TO LB 1048

Introduced by Guereca, 7, Chairman Enrollment and Review

1           1. Strike the original sections and all amendments thereto and  
2 insert the following new sections:

3           **Section 1.** Section 44-1412, Reissue Revised Statutes of Nebraska, is  
4 amended to read:

5           44-1412 (1) On or before March 31 each year, each insurance carrier  
6 shall file with the department the following information for the most  
7 recent calendar year:

8           (a) The total number of incentive payments made pursuant to the  
9 insurance carrier's shared savings incentive payment program;

10           (b) The use of shoppable health care services by category of service  
11 for which incentive payments are made;

12           (c) The total amount of incentive payments made to enrollees;

13           (d) The average amount of incentive payments made by category of  
14 shoppable health care service;

15           (e) The total savings achieved below the average prices by category  
16 of shoppable health care service; and

17           (f) The total number and percentage of an insurance carrier's  
18 enrollees that participated in the shared savings incentive payment  
19 program.

20           (2) On or before July 1, 2027 ~~2019~~, and on or before July 1 every  
21 two years ~~of each year~~ thereafter, the department shall electronically  
22 submit an aggregate report for all insurance carriers filing the  
23 information required by subsection (1) of this section to the  
24 Legislature.

25           **Sec. 2.** Section 48-683, Reissue Revised Statutes of Nebraska, is  
26 amended to read:

27           48-683 ~~(1)~~—The department shall not use General Funds to implement

1 the short-time compensation program. The department shall use any and all  
2 available federal funds to implement the short-time compensation program,  
3 including, but not limited to, federal funds distributed to the state  
4 under sections 903(c), 903(d), 903(f), and 903(g) of the federal Social  
5 Security Act, as amended.

6 ~~(2) The department shall submit an annual report to the Governor and~~  
7 ~~electronically to the Legislature on the short-time compensation program~~  
8 ~~trends, including the number of employers filing short-time compensation~~  
9 ~~program plans, the number of layoffs averted through the use of the~~  
10 ~~short-time compensation program, the amount of short-time compensation~~  
11 ~~program benefits paid, and other information pertinent to the short-time~~  
12 ~~compensation program.~~

13 **Sec. 3.** Section 54-2428, Reissue Revised Statutes of Nebraska, is  
14 amended to read:

15 54-2428 (1) Any person required to obtain a National Pollutant  
16 Discharge Elimination System permit for an animal feeding operation or a  
17 construction and operating permit for a livestock waste control facility  
18 shall file an application with the department accompanied by the  
19 appropriate fees in the manner established by the department. The  
20 application fee shall be established by the council with a maximum fee of  
21 two hundred dollars. For major modifications to an application or a  
22 permit, the fee shall equal the amount of the application fee.

23 (2) On or before March 1, 2006, and each year thereafter, each  
24 person who has a National Pollutant Discharge Elimination System permit  
25 or who has a large concentrated animal feeding operation, as defined in  
26 40 C.F.R. 122 and 123, as such regulations existed on January 1, 2004,  
27 and a state operating permit, a construction and operating permit, or a  
28 construction approval issued pursuant to the Environmental Protection Act  
29 or the Livestock Waste Management Act shall pay a per head annual fee  
30 based on the permitted capacity identified in the permit for that  
31 facility. The department shall invoice each permittee by February 1,

1 2006, and February 1 of each year thereafter.

2 (3) The initial annual fee shall be: Beef cattle, ten cents per  
3 head; veal calves, ten cents per head; dairy cows, fifteen cents per  
4 head; swine larger than fifty-five pounds, four dollars per one hundred  
5 head or fraction thereof; swine less than fifty pounds, one dollar per  
6 one hundred head or fraction thereof; horses, twenty cents per head;  
7 sheep or lambs, one dollar per one hundred head or fraction thereof;  
8 turkeys, two dollars per one thousand head or fraction thereof; chickens  
9 or ducks with liquid manure facility, three dollars per one thousand head  
10 or fraction thereof; and chickens or ducks with other than liquid manure  
11 facility, one dollar per one thousand head or fraction thereof. This fee  
12 structure may be reviewed in fiscal year 2007-08.

13 (4) Beginning in fiscal year 2007-08, the department shall annually  
14 review and adjust the fee structure in this section and section 54-2423  
15 to ensure that fees are adequate to meet twenty percent of the program  
16 costs from the previous fiscal year. All fees collected under this  
17 section and sections 54-2423, 54-2435, and 54-2436 shall be remitted to  
18 the State Treasurer for credit to the Livestock Waste Management Cash  
19 Fund which is created for the purposes described in the Livestock Waste  
20 Management Act. Transfers may be made from the fund to the General Fund  
21 at the direction of the Legislature. Any money in the Livestock Waste  
22 Management Cash Fund available for investment shall be invested by the  
23 state investment officer pursuant to the Nebraska Capital Expansion Act  
24 and the Nebraska State Funds Investment Act.

25 ~~(5) On or before January 1 of each year, the department shall submit~~  
26 ~~electronically a report to the Legislature in sufficient detail to~~  
27 ~~document all direct and indirect costs incurred in the previous fiscal~~  
28 ~~year in carrying out the Livestock Waste Management Act, including the~~  
29 ~~number of inspections conducted, the number of animal feeding operations~~  
30 ~~with livestock waste control facilities, the number of animal feeding~~  
31 ~~operations inspected, the size of the livestock waste control facilities,~~

1 ~~the results of water quality monitoring programs, and other elements~~  
2 ~~relating to carrying out the act. The Appropriations Committee of the~~  
3 ~~Legislature shall review the report in its analysis of executive programs~~  
4 ~~in order to verify that the revenue generated from fees was used solely~~  
5 ~~to offset appropriate and reasonable costs associated with carrying out~~  
6 ~~the act.~~

7 **Sec. 4.** Section 61-218, Revised Statutes Supplement, 2025, is  
8 amended to read:

9 61-218 (1) The Water Resources Cash Fund is created. The fund shall  
10 be administered by the Department of Water, Energy, and Environment. Any  
11 money in the fund available for investment shall be invested by the state  
12 investment officer pursuant to the Nebraska Capital Expansion Act and the  
13 Nebraska State Funds Investment Act.

14 (2) The State Treasurer shall credit to the fund such money as is  
15 (a) transferred to the fund by the Legislature, (b) paid to the state as  
16 fees, deposits, payments, and repayments relating to the fund, both  
17 principal and interest, (c) donated as gifts, bequests, or other  
18 contributions to such fund from public or private entities, (d) made  
19 available by any department or agency of the United States if so directed  
20 by such department or agency, (e) transferred pursuant to section  
21 81-15,175, and (f) received by the state for settlement of claims  
22 relating to interstate river compacts or decrees.

23 (3)(a) The fund shall be expended by the department in any area that  
24 has adopted an integrated management plan as provided in section 46-715.

25 (b) The fund shall be used in any such area:

26 (i) To aid management actions taken to reduce consumptive uses of  
27 water;

28 (ii) To enhance streamflows or ground water recharge;

29 (iii) For any other activity deemed necessary by the department in  
30 the development and implementation of an integrated management plan;

31 (iv) For purposes of the Resilient Soils and Water Quality Act; or

1 (v) For purposes of projects or proposals described in the grant  
2 application as set forth in subdivision (2)(h) of section 81-15,175.

3 (c) To the extent funds are not expended pursuant to subdivision (b)  
4 of this subsection, the department may conduct a statewide assessment of  
5 short-term and long-term water management activities and funding needs to  
6 meet statutory requirements in sections 46-713 to 46-718 and 46-739 and  
7 any requirements of an interstate compact or decree or formal state  
8 contract or agreement.

9 (d) The fund shall not be used to pay for administrative expenses or  
10 any salaries for any political subdivision.

11 (4) It is the intent of the Legislature that three million three  
12 hundred thousand dollars be transferred each fiscal year from the General  
13 Fund to the Water Resources Cash Fund for FY2011-12 through FY2022-23,  
14 except that for FY2012-13 it is the intent of the Legislature that four  
15 million seven hundred thousand dollars be transferred from the General  
16 Fund to the Water Resources Cash Fund. It is the intent of the  
17 Legislature that the State Treasurer credit any money received from any  
18 Republican River Compact settlement to the Water Resources Cash Fund in  
19 the fiscal year in which it is received.

20 (5)(a) Expenditures from the Water Resources Cash Fund may be made  
21 to natural resources districts eligible under subsection (3) of this  
22 section for activities to either achieve a sustainable balance of  
23 consumptive water uses or assure compliance with an interstate compact or  
24 decree or a formal state contract or agreement and shall require a match  
25 of local funding in an amount equal to or greater than forty percent of  
26 the total cost of carrying out the eligible activity. The department  
27 shall, no later than August 1 of each year, beginning in 2007, determine  
28 the amount of funding that will be made available to natural resources  
29 districts from the Water Resources Cash Fund and notify natural resources  
30 districts of this determination. The department shall adopt and  
31 promulgate rules and regulations governing application for and use of the

1 Water Resources Cash Fund by natural resources districts. Such rules and  
2 regulations shall, at a minimum, include the following components:

3 (i) Require an explanation of how the planned activity will achieve  
4 a sustainable balance of consumptive water uses or will assure compliance  
5 with an interstate compact or decree or a formal state contract or  
6 agreement as required by section 46-715 and the controls, rules, and  
7 regulations designed to carry out the activity; and

8 (ii) A schedule of implementation of the activity or its components,  
9 including the local match as set forth in subdivision (5)(a) of this  
10 section.

11 (b) Any natural resources district that fails to implement and  
12 enforce its controls, rules, and regulations as required by section  
13 46-715 shall not be eligible for funding from the Water Resources Cash  
14 Fund until it is determined by the department that compliance with the  
15 provisions required by section 46-715 has been established.

16 ~~(6) The Department of Water, Energy, and Environment shall submit~~  
17 ~~electronically an annual report to the Legislature no later than October~~  
18 ~~1 of each year that shall detail the use of the Water Resources Cash Fund~~  
19 ~~in the previous year. The report shall provide:~~

20 ~~(a) Details regarding the use and cost of activities carried out by~~  
21 ~~the department; and~~

22 ~~(b) Details regarding the use and cost of activities carried out by~~  
23 ~~each natural resources district that received funds from the Water~~  
24 ~~Resources Cash Fund.~~

25 (6)(a) ~~(7)(a)~~ Prior to the application deadline for fiscal year  
26 2011-12, the Department of Natural Resources shall apply for a grant of  
27 nine million nine hundred thousand dollars from the Nebraska  
28 Environmental Trust Fund, to be paid out in three annual installments of  
29 three million three hundred thousand dollars. The purposes listed in the  
30 grant application shall be consistent with the uses of the Water  
31 Resources Cash Fund provided in this section and shall be used to aid

1 management actions taken to reduce consumptive uses of water, to enhance  
2 streamflows, to recharge ground water, or to support wildlife habitat in  
3 any river basin determined to be fully appropriated pursuant to section  
4 46-714 or designated as overappropriated pursuant to section 46-713.

5 (b) If the application is granted, funds received from such grant  
6 shall be remitted to the State Treasurer for credit to the Water  
7 Resources Cash Fund for the purpose of supporting the projects set forth  
8 in the grant application. The department shall include in its grant  
9 application documentation that the Legislature has authorized a transfer  
10 of three million three hundred thousand dollars from the General Fund  
11 into the Water Resources Cash Fund for each of fiscal years 2011-12 and  
12 2012-13 and has stated its intent to transfer three million three hundred  
13 thousand dollars to the Water Resources Cash Fund for fiscal year  
14 2013-14.

15 (c) It is the intent of the Legislature that the department apply  
16 for an additional three-year grant that would begin in fiscal year  
17 2014-15, an additional three-year grant from the Nebraska Environmental  
18 Trust Fund that would begin in fiscal year 2017-18, and an additional  
19 three-year grant from the Nebraska Environmental Trust Fund that would  
20 begin in fiscal year 2020-21 if the criteria established in subsection  
21 (4) of section 81-15,175 are achieved.

22 ~~(7)~~ ~~(8)~~ The department shall establish a subaccount within the Water  
23 Resources Cash Fund for the accounting of all money received as a grant  
24 from the Nebraska Environmental Trust Fund as the result of an  
25 application made pursuant to subsection ~~(6)~~ ~~(7)~~ of this section.

26 ~~(8)~~ ~~(9)~~ Any funds transferred from the Nebraska Environmental Trust  
27 Fund to the Water Resources Cash Fund shall be placed within the  
28 subaccount created under subsection ~~(7)~~ ~~(8)~~ of this section and expended  
29 in accordance with section 81-15,168.

30 ~~(9)~~ ~~(10)~~ The State Treasurer shall transfer one million dollars from  
31 the Water Resources Cash Fund to the Nitrogen Reduction Incentive Cash

1 Fund as soon as administratively possible after July 19, 2024, but before  
2 June 30, 2025, on such dates and in such amounts as directed by the  
3 budget administrator of the budget division of the Department of  
4 Administrative Services.

5 **Sec. 5.** Section 70-1003, Revised Statutes Supplement, 2025, is  
6 amended to read:

7 70-1003 (1)(a) There is hereby established an independent board to  
8 be known as the Nebraska Power Review Board. The board shall consist of  
9 five members, including at least one engineer, at least one attorney, and  
10 three additional persons. No more than one person who is or who has  
11 within four years preceding such person's appointment been either a  
12 director, an officer, or an employee of any electric utility or an  
13 elective state officer shall serve on the board at the same time. Any  
14 board member who previously was either a director, an officer, or an  
15 employee of any electric utility within four years preceding such board  
16 member's appointment shall refrain from taking any action or making any  
17 decision in any proceeding before the board that involves such electric  
18 utility for a period of four years after the date such board member  
19 ceased being a director, an officer, or an employee of such electric  
20 utility.

21 (b) Members of the board shall be appointed by the Governor subject  
22 to the approval of the Legislature. Upon expiration of the terms of the  
23 members first appointed, the successors shall be appointed for terms of  
24 four years. No member of the board shall serve more than three  
25 consecutive terms. Any vacancy on the board arising other than from the  
26 expiration of a term shall be filled by appointment for the unexpired  
27 portion of the term, and any person appointed to fill a vacancy on the  
28 board shall be eligible for reappointment for two more consecutive terms.  
29 No more than three members of the board shall be registered members of  
30 that political party represented by the Governor.

31 (2) Each member of the board shall receive one hundred dollars per

1 day for each day actually and necessarily engaged in the performance of  
2 his or her duties, but not to exceed seven thousand dollars in any one  
3 year, except for the member designated to represent the board on the  
4 Southwest Power Pool Regional State Committee or its equivalent  
5 successor, who shall receive two hundred fifty dollars for each day  
6 actually and necessarily engaged in the performance of his or her duties,  
7 not to exceed thirty-five thousand dollars in any one year. If the member  
8 designated to represent the board on the Southwest Power Pool Regional  
9 State Committee should for any reason no longer serve in that capacity  
10 during a year, the pay received while serving in such capacity shall not  
11 be used for purposes of calculating the seven-thousand-dollar limitation  
12 for board members not serving in that capacity. When another board member  
13 acts as the proxy for the designated Southwest Power Pool Regional State  
14 Committee member, he or she shall receive the same pay as the designated  
15 member would have for that activity. Pay received while serving as proxy  
16 for such designated member shall not be used for purposes of determining  
17 whether the seven-thousand-dollar limitation has been met for board  
18 members not serving as such designated member. Total pay to board members  
19 for activities related to the Southwest Power Pool shall not exceed an  
20 aggregate total of forty thousand dollars in any one year. Each member  
21 shall be reimbursed for expenses while so engaged as provided in sections  
22 81-1174 to 81-1177. The board shall have jurisdiction as provided in  
23 Chapter 70, article 10.

24 (3) The board shall elect from their members a chairperson and a  
25 vice-chairperson. Decisions of the board shall require the approval of a  
26 majority of the members of the board.

27 (4) The board shall employ an executive director and may employ such  
28 other staff necessary to carry out the duties pursuant to Chapter 70,  
29 article 10. The executive director shall serve at the pleasure of the  
30 board and shall be solely responsible to the board. The executive  
31 director shall be responsible for the administrative operations of the

1 board and shall perform such other duties as may be delegated or assigned  
2 to him or her by the board. The board may obtain the services of experts  
3 and consultants necessary to carry out the board's duties pursuant to  
4 Chapter 70, article 10.

5 (5) The board shall publish and submit a biennial report with annual  
6 data to the Governor, with copies to be filed with the Clerk of the  
7 Legislature and with the Department of Water, Energy, and Environment.  
8 The report submitted to the Clerk of the Legislature shall be submitted  
9 electronically. The department shall consider the information in the  
10 Nebraska Power Review Board's report when the department prepares its own  
11 report ~~reports~~ pursuant to section ~~sections~~ 81-1606 and ~~81-1607~~. The  
12 report of the board shall include:

13 (a) The assessments for the fiscal year imposed pursuant to section  
14 70-1020;

15 (b) The gross income totals for each category of the industry and  
16 the industry total;

17 (c) The number of suppliers against whom the assessment is levied,  
18 by category and in total;

19 (d) The projected dollar costs of generation, transmission, and  
20 microwave applications, approved and denied;

21 (e) The actual dollar costs of approved applications upon  
22 completion, and a summary of an informational hearing concerning any  
23 significant divergence between the projected and actual costs;

24 (f) A description of Nebraska's current electric system and  
25 information on additions to and retirements from the system during the  
26 fiscal year, including microwave facilities;

27 (g) A statistical summary of board activities and an expenditure  
28 summary;

29 (h) A roster of power suppliers in Nebraska and the assessment each  
30 paid; and

31 (i) Appropriately detailed historical and projected electric supply

1 and demand statistics, including information on the total generating  
2 capacity owned by Nebraska suppliers and the total peak load demand of  
3 the previous year, along with an indication of how the industry will  
4 respond to the projected situation.

5 (6) The board may, in its discretion, hold public hearings  
6 concerning the conditions that may indicate that retail competition in  
7 the electric industry would benefit Nebraska's citizens and what steps,  
8 if any, should be taken to prepare for retail competition in Nebraska's  
9 electricity market. In determining whether to hold such hearings, the  
10 board shall consider the sufficiency of public interest.

11 (7) The board may, at any time deemed beneficial by the board,  
12 submit a report to the Governor with copies to be filed with the Clerk of  
13 the Legislature and the Natural Resources Committee of the Legislature.  
14 The report filed with the Clerk of the Legislature and the committee  
15 shall be filed electronically. The report may include:

16 (a) Whether or not a viable regional transmission organization and  
17 adequate transmission exist in Nebraska or in a region which includes  
18 Nebraska;

19 (b) Whether or not a viable wholesale electricity market exists in a  
20 region which includes Nebraska;

21 (c) To what extent retail rates have been unbundled in Nebraska;

22 (d) A comparison of Nebraska's wholesale electricity prices to the  
23 prices in the region; and

24 (e) Any other information the board believes to be beneficial to the  
25 Governor, the Legislature, and Nebraska's citizens when considering  
26 whether retail electric competition would be beneficial, such as, but not  
27 limited to, an update on deregulation activities in other states and an  
28 update on federal deregulation legislation.

29 (8) The board may establish working groups of interested parties to  
30 assist the board in carrying out the powers set forth in subsections (6)  
31 and (7) of this section.

1           **Sec. 6.** Section 71-1131, Reissue Revised Statutes of Nebraska, is  
2 amended to read:

3           71-1131 If the subject cannot afford to pay, the county shall pay  
4 court costs, costs of emergency custody, and related expenses for a  
5 petition filed pursuant to the Developmental Disabilities Court-Ordered  
6 Custody Act, including the costs of legal counsel appointed to represent  
7 the subject and any expert hired to evaluate and testify on behalf of the  
8 subject. In counties having a public defender, the court may appoint the  
9 public defender as legal counsel for the subject. The county shall be  
10 responsible for the cost of transporting the subject to and from court  
11 hearings under the act and to any emergency custody or other custody  
12 ordered under the act. The department shall pay the costs of the  
13 department's evaluations of the subject, the costs of the plans completed  
14 by the department and the independent mental health professional, and the  
15 costs of the court-ordered custody and treatment of the subject following  
16 an order of disposition, except as provided by sections 83-363 to 83-379  
17 ~~83-380~~.

18           **Sec. 7.** Section 77-383, Reissue Revised Statutes of Nebraska, is  
19 amended to read:

20           77-383 The department may request from any state or local official  
21 or agency any information necessary to complete the report ~~reports~~  
22 required under section 77-382 and ~~subsection (2) of section 77-385~~. All  
23 state and local officials or agencies shall cooperate with the department  
24 with respect to any such request.

25           **Sec. 8.** Section 77-385, Reissue Revised Statutes of Nebraska, is  
26 amended to read:

27           77-385 ~~(1)~~The report required under section 77-382 and a summary  
28 of the report shall be submitted to the Governor, the Executive Board of  
29 the Legislative Council, and the chairpersons of the Legislature's  
30 Revenue and Appropriations Committees on or before October 15, 1991, and  
31 October 15 of every even-numbered year thereafter. The report submitted

1 to the executive board and the committees shall be submitted  
2 electronically. The department shall, on or before December 1 of each  
3 even-numbered year, appear at a joint hearing of the Appropriations  
4 Committee of the Legislature and the Revenue Committee of the Legislature  
5 and present the report. Any supplemental information requested by three  
6 or more committee members shall be presented within thirty days after the  
7 request. The summary shall be included with or appended to the Governor's  
8 budget presented to the Legislature in odd-numbered years.

9 ~~(2)(a) In addition to the tax expenditure report required under~~  
10 ~~section 77-382, the department shall prepare an annual report that~~  
11 ~~focuses specifically on the tax expenditures relating to sales and use~~  
12 ~~tax as follows:~~

13 ~~(i) For 2014 and every fourth year thereafter, the report shall~~  
14 ~~analyze the actual or estimated revenue loss caused by the tax~~  
15 ~~expenditures described in subdivisions (2)(a) through (c) of section~~  
16 ~~77-382;~~

17 ~~(ii) For 2015 and every fourth year thereafter, the report shall~~  
18 ~~analyze the actual or estimated revenue loss caused by the tax~~  
19 ~~expenditures described in subdivisions (2)(d) through (f) of section~~  
20 ~~77-382;~~

21 ~~(iii) For 2016 and every fourth year thereafter, the report shall~~  
22 ~~analyze the actual or estimated revenue loss caused by the tax~~  
23 ~~expenditures described in subdivisions (2)(g) through (j) of section~~  
24 ~~77-382; and~~

25 ~~(iv) For 2017 and every fourth year thereafter, the report shall~~  
26 ~~analyze the actual or estimated revenue loss caused by the tax~~  
27 ~~expenditures described in subdivisions (2)(k) through (m) of section~~  
28 ~~77-382.~~

29 ~~(b) The report required under this subsection shall be submitted to~~  
30 ~~the Governor, the Executive Board of the Legislative Council, and the~~  
31 ~~chairpersons of the Revenue Committee of the Legislature and the~~

~~1 Appropriations Committee of the Legislature on or before October 15 of  
2 each year. The report submitted to the executive board and the committees  
3 shall be submitted electronically. The department shall, on or before  
4 December 1 of each year, appear at a joint hearing of the Appropriations  
5 Committee of the Legislature and the Revenue Committee of the Legislature  
6 and present the report. Any supplemental information requested by three  
7 or more committee members shall be presented within thirty days after the  
8 request.~~

9       **Sec. 9.** Section 77-27,238, Reissue Revised Statutes of Nebraska, is  
10 amended to read:

11       77-27,238 (1) For taxable years beginning or deemed to begin on or  
12 after January 1, 2017, there shall be allowed to an employer of any  
13 eligible employee a nonrefundable credit, for not more than two years,  
14 against the income tax imposed by the Nebraska Revenue Act of 1967 in the  
15 amount of twenty percent of the employer's annual expenditures for any of  
16 the following services that are provided to eligible employees and that  
17 are incidental to the employer's business:

18       (a) The payment of tuition at a Nebraska public institution of  
19 postsecondary education or the payment of the costs associated with a  
20 high school equivalency program for eligible employees; and

21       (b) The provision of transportation of eligible employees to and  
22 from work.

23       (2) The credit allowed under this section for any taxable year shall  
24 not exceed the employer's actual tax liability for such taxable year.

25       ~~(3) The Department of Revenue shall submit a report electronically  
26 to the Clerk of the Legislature on or before July 1 of each year on (a)  
27 the number of employers claiming a credit under this section and (b) the  
28 number of eligible employees receiving the services for which credits are  
29 claimed.~~

30       (3) ~~(4)~~ The Department of Revenue, in consultation with the  
31 Department of Health and Human Services, shall develop a process to

1 verify that any employer claiming credits under this section qualifies  
2 for such credits.

3 ~~(4) (5)~~ The Department of Revenue may adopt and promulgate rules and  
4 regulations necessary to carry out this section.

5 ~~(5) (6)~~ For purposes of this section, eligible employee means a  
6 parent or caretaker relative (a) who is a member of a unit that received  
7 benefits under the state or federally funded Temporary Assistance for  
8 Needy Families program established in 42 U.S.C. 601 et seq., for any nine  
9 months of the eighteen-month period immediately prior to the employee's  
10 hiring date and (b) whose hiring date is on or after the first day of the  
11 taxable year for which the credit is claimed.

12 **Sec. 10.** Section 77-6307, Reissue Revised Statutes of Nebraska, is  
13 amended to read:

14 77-6307 (1) Each qualified small business, qualified investor, and  
15 qualified fund shall submit an annual report to the director by July 1 of  
16 each year. The report shall certify that the business, investor, or fund  
17 satisfies the requirements of the Angel Investment Tax Credit Act ~~and~~  
18 ~~shall include all information which will enable the Department of~~  
19 ~~Economic Development to fulfill its reporting requirements under section~~  
20 ~~77-6309.~~

21 (2) A qualified small business that ceases all operations and  
22 becomes insolvent shall file a final report with the director in the form  
23 required by the director documenting its insolvency.

24 (3) To maintain the confidentiality of the qualified investor, the  
25 Department of Economic Development shall use a designated number to  
26 identify such persons or entities.

27 (4) A qualified small business, qualified investor, or qualified  
28 fund that fails to file a complete annual report by July 1 shall, at the  
29 discretion of the director, be subject to a fine of two hundred dollars,  
30 revocation of its certification, or both.

31 **Sec. 11.** Section 77-6521, Revised Statutes Cumulative Supplement,

1 2024, is amended to read:

2 77-6521 (1) The Department of Economic Development and the  
3 Department of Revenue shall jointly submit electronically an annual  
4 report to the Legislature no later than October 31 of each year. The  
5 report shall be on a fiscal year, accrual basis that satisfies the  
6 requirements set by the Governmental Accounting Standards Board. The  
7 Department of Economic Development and the Department of Revenue shall  
8 together, on or before December 15 of each even-numbered year, appear at  
9 a joint hearing of the Appropriations Committee of the Legislature and  
10 the Revenue Committee of the Legislature and present the report. Any  
11 supplemental information requested by three or more committee members  
12 must be provided within thirty days after the request.

13 (2) The report shall list (a) the agreements which have been signed  
14 during the previous calendar year, (b) the agreements which are still in  
15 effect, and (c) the identity of each taxpayer that is a party to an  
16 agreement.

17 (3) The report shall provide information on agreement-specific total  
18 credits used every two years for each agreement. The report shall  
19 disclose the identity of the taxpayer and the total credits used during  
20 the immediately preceding two years, expressed as a single, aggregated  
21 total. The information required to be reported under this subsection  
22 shall not be reported for the first year the taxpayer maintains the  
23 required employment threshold. The information on first-year credits used  
24 shall be combined with and reported as part of the second year.  
25 Thereafter, the information on credits used for succeeding years shall be  
26 reported for each agreement every two years containing information on two  
27 years of credits used.

28 (4) No information shall be provided in the report that is protected  
29 by state or federal confidentiality laws.

30 **Sec. 12.** Section 77-6604, Revised Statutes Cumulative Supplement,  
31 2024, is amended to read:

1           77-6604 (1) A business may apply to the director for certification  
2 as an eligible business. The program certification application shall be  
3 in the form and be made under the procedures specified by the director.

4           (2) Within thirty days after receiving a program certification  
5 application under this section, the director shall certify the business  
6 as satisfying the conditions required of an eligible business, request  
7 additional information, or deny the program certification application. If  
8 the director requests additional information, the director shall certify  
9 the business or deny the program certification application within thirty  
10 days after receiving the additional information. If the director neither  
11 certifies the business nor denies the program certification application  
12 within thirty days after receiving the original program certification  
13 application or within thirty days after receiving the additional  
14 information requested, whichever is later, then the program certification  
15 application is deemed approved if the business meets the requirements in  
16 subsection (3) of this section. A business that applies for program  
17 certification and is denied may reapply.

18           (3) To be certified as an eligible business under the Renewable  
19 Chemical Production Tax Credit Act, a business shall meet all of the  
20 following requirements:

21           (a) The business produced at least one million pounds of renewable  
22 chemicals in this state during the calendar year for which tax credits  
23 are sought;

24           (b) The business is physically located in this state;

25           (c) The business organized, expanded, or located in this state on or  
26 after January 1, 2021; and

27           (d) The business is in compliance with all agreements entered into  
28 under the act and pursuant to any other tax credits or programs  
29 administered by the Department of Economic Development or the Department  
30 of Revenue.

31           (4)(a) An eligible business shall enter into an agreement with the

1 director for the successful completion of all requirements of the act.  
2 The agreement may certify the business to receive tax credits under the  
3 act for up to four years.

4 (b) As part of the agreement, the eligible business shall agree to  
5 collect and provide any information reasonably required by the Department  
6 of Economic Development and ~~director or~~ the Department of Revenue in  
7 order to ~~allow the director and department to fulfill~~ the their reporting  
8 obligations under section 77-6610.

9 **Sec. 13.** Section 77-6610, Revised Statutes Cumulative Supplement,  
10 2024, is amended to read:

11 77-6610 (1) On or before October 31 of each year, the Department of  
12 Economic Development ~~January 31, 2024, and on or before each January 31~~  
13 ~~thereafter, the director and the Department of Revenue shall~~  
14 ~~electronically submit an annual report to the Legislature a report on the~~  
15 ~~Renewable Chemical Production Tax Credit Act to the Revenue Committee of~~  
16 ~~the Legislature.~~ At a minimum, the report shall include the following  
17 information regarding tax credits and the recipients of such credits:

18 (a) The aggregate number of pounds, and a list of each type, of  
19 renewable chemicals produced in Nebraska by all recipients (i) during the  
20 calendar year prior to the calendar year for which each recipient first  
21 received tax credits and (ii) for each calendar year thereafter;

22 (b) The aggregate sales of all renewable chemicals produced by all  
23 recipients in each calendar year for which there are at least five  
24 recipients;

25 (c) The aggregate number of pounds, and a list of each type, of  
26 biomass feedstock used in the production of renewable chemicals in  
27 Nebraska by all recipients (i) during the calendar year prior to the  
28 calendar year for which each recipient first received tax credits and  
29 (ii) for each calendar year thereafter;

30 (d) The number of employees located in Nebraska of all recipients  
31 (i) during the calendar year prior to the calendar year for which each

1 recipient first received tax credits and (ii) for each calendar year  
2 thereafter;

3 (e) The number and aggregate amount of tax credits issued for each  
4 calendar year;

5 (f) The number of eligible businesses placed on the wait list for  
6 each calendar year and the total number of eligible businesses remaining  
7 on the wait list at the end of that calendar year;

8 (g) The dollar amount of tax credit claims placed on the wait list  
9 for each calendar year and the total dollar amount of tax credit claims  
10 remaining on the wait list at the end of that calendar year;

11 (h) For each eligible business which received tax credits during  
12 each calendar year: (i) The identity of the eligible business; (ii) the  
13 amount of the tax credits; and (iii) the manner in which the eligible  
14 business first qualified as an eligible business, whether by organizing,  
15 expanding, or locating in the state; and

16 (i) The total amount of all tax credits claimed during each calendar  
17 year, and the portion issued as refunds.

18 (2) In order to protect the presumption of confidentiality provided  
19 for in section 77-6609, the Department of Economic Development director  
20 and the Department of Revenue shall report all information in an  
21 aggregate form to prevent, to the extent reasonably possible, information  
22 being attributable to any particular eligible business, except as  
23 provided in subdivision (1)(h) of this section.

24 **Sec. 14.** Section 77-6837, Revised Statutes Cumulative Supplement,  
25 2024, is amended to read:

26 77-6837 (1) Beginning in 2021, the director and the Tax Commissioner  
27 shall jointly submit electronically an annual report for the previous  
28 fiscal year to the Legislature no later than October 31 of each year. The  
29 report shall be on a fiscal year, accrual basis that satisfies the  
30 requirements set by the Governmental Accounting Standards Board. The  
31 Department of Economic Development and the Department of Revenue shall

1 together, on or before December 15 of each even-numbered year, appear at  
2 a joint hearing of the Appropriations Committee of the Legislature and  
3 the Revenue Committee of the Legislature and present the report. Any  
4 supplemental information requested by three or more committee members  
5 shall be presented within thirty days after the request.

6 (2) The report shall list (a) the agreements which have been signed  
7 during the previous year, (b) the agreements which are still in effect,  
8 (c) the identity of each taxpayer who is party to an agreement, and (d)  
9 the qualified location or locations.

10 (3) The report shall also state, for taxpayers who are parties to  
11 agreements, by industry group (a) the specific incentive options applied  
12 for under the Imagine Nebraska Act, (b) the refunds and reductions in tax  
13 allowed on the investment, (c) the credits earned, (d) the credits used  
14 to reduce the corporate income tax and the credits used to reduce the  
15 individual income tax, (e) the credits used to obtain sales and use tax  
16 refunds, (f) the credits used against withholding liability, (g) the  
17 credits used for job training, (h) the credits used for infrastructure  
18 development, (i) the number of jobs created under the act, (j) the  
19 expansion of capital investment, (k) the estimated wage levels of jobs  
20 created under the act subsequent to the application date, (l) the total  
21 number of qualified applicants, (m) the projected future state revenue  
22 gains and losses, (n) the sales tax refunds owed, (o) the credits  
23 outstanding under the act, (p) the value of personal property exempted by  
24 class in each county under the act, (q) ~~the total amount of the payments,~~  
25 ~~(r)~~ the amount of workforce training and infrastructure development loans  
26 issued, outstanding, repaid, and delinquent, and (r) ~~(s)~~ the value of  
27 health coverage provided to employees at qualified locations during the  
28 year who are not base-year employees and who are paid the required  
29 compensation. The report shall include the estimate of the amount of  
30 sales and use tax refunds to be paid and tax credits to be used as were  
31 required for the October forecast under section 77-6839.

1           (4) In estimating the projected future state revenue gains and  
2 losses, the report shall detail the methodology utilized, state the  
3 economic multipliers and industry multipliers used to determine the  
4 amount of economic growth and positive tax revenue, describe the analysis  
5 used to determine the percentage of new jobs attributable to the Imagine  
6 Nebraska Act, and identify limitations that are inherent in the analysis  
7 method.

8           (5) The report shall provide an explanation of the audit and review  
9 processes of the Department of Economic Development and the Department of  
10 Revenue, as applicable, in approving and rejecting applications or the  
11 grant of incentives and in enforcing incentive recapture. The report  
12 shall also specify the median period of time between the date of  
13 application and the date the agreement is executed for all agreements  
14 executed by June 30 of the current year.

15           (6) The report shall provide information on agreement-specific total  
16 incentives used every two years for each agreement. The report shall  
17 disclose (a) the identity of the taxpayer, (b) the qualified location or  
18 locations, and (c) the total credits used and refunds approved during the  
19 immediately preceding two years expressed as a single, aggregated total.  
20 The incentive information required to be reported under this subsection  
21 shall not be reported for the first year the taxpayer attains the  
22 required employment and investment thresholds. The information on first-  
23 year incentives used shall be combined with and reported as part of the  
24 second year. Thereafter, the information on incentives used for  
25 succeeding years shall be reported for each agreement every two years  
26 containing information on two years of credits used and refunds approved.  
27 The incentives used shall include incentives which have been approved by  
28 the director or Tax Commissioner, as applicable, but not necessarily  
29 received, during the previous two years.

30           (7) The report shall include an executive summary which shows  
31 aggregate information for all agreements for which the information on

1 incentives used in subsection (6) of this section is reported as follows:  
2 (a) The total incentives used by all taxpayers for agreements detailed in  
3 subsection (6) of this section during the previous two years; (b) the  
4 number of agreements; (c) the new jobs at the qualified location or  
5 locations for which credits have been granted; (d) the average  
6 compensation paid to employees in the state in the year of application  
7 and for the new jobs at the qualified location or locations; and (e) the  
8 total investment for which incentives were granted. The executive summary  
9 shall summarize the number of states which grant investment tax credits,  
10 job tax credits, sales and use tax refunds for qualified investment, and  
11 personal property tax exemptions and the investment and employment  
12 requirements under which they may be granted.

13 (8) No information shall be provided in the report or in  
14 supplemental information that is protected by state or federal  
15 confidentiality laws.

16 **Sec. 15.** Section 77-6928, Revised Statutes Cumulative Supplement,  
17 2024, is amended to read:

18 77-6928 (1) On or before October 31 ~~July 15, 2024,~~ and on or before  
19 ~~July 15~~ of each year, the Department of Economic Development and the  
20 Department of Revenue shall electronically submit a joint annual report  
21 to the Legislature thereafter, ~~the Director of Economic Development shall~~  
22 ~~prepare a report~~ that includes:

23 (a) The total amount of investment at qualified locations in the  
24 previous calendar year by taxpayers who are receiving incentives pursuant  
25 to the Urban Redevelopment Act;

26 (b) The total number of equivalent employees added in the previous  
27 calendar year by taxpayers who are receiving incentives pursuant to the  
28 act; and

29 (c) The total amount of credits claimed and refunds approved in the  
30 previous calendar year under the act.

31 (2) The report shall also provide information on project-specific

1 total incentives used every two years for each approved project,  
2 including (a) the identity of the taxpayer, (b) the qualified location of  
3 the project, and (c) the total credits used and refunds approved during  
4 the immediately preceding two years expressed as a single, aggregated  
5 total. The incentive information required to be reported under this  
6 subsection shall not be reported for the first year the taxpayer attains  
7 the required employment and investment thresholds. The information on  
8 first-year incentives used shall be combined with and reported as part of  
9 the second year. Thereafter, the information on incentives used for  
10 succeeding years shall be reported for each project every two years and  
11 shall include information on two years of credits used and refunds  
12 approved. The incentives used shall include incentives that have been  
13 approved by the Director of Economic Development, but not necessarily  
14 received, during the previous two calendar years.

15 (3) On or before September 1, 2024, and on or before September 1 of  
16 each year thereafter, the Department of Economic Development shall  
17 present the report electronically to the Appropriations Committee of the  
18 Legislature. Any supplemental information requested by three or more  
19 committee members shall be presented within thirty days after the  
20 request.

21 (4) No information shall be provided in the report that is protected  
22 by state or federal confidentiality laws.

23 **Sec. 16.** Section 81-125, Reissue Revised Statutes of Nebraska, is  
24 amended to read:

25 81-125 The Governor shall on or before January 15 of each odd-  
26 numbered year present to the Legislature a complete budget for all the  
27 activities of the state receiving appropriations or requesting  
28 appropriations, except that the Governor during his or her first year in  
29 office shall present such budget to the Legislature on or before February  
30 1. Such budget shall be a tentative work program for the coming biennium,  
31 shall contain a full and itemized report of the expenditures from

1 appropriations made by the previous Legislature and the items which the  
2 Governor deems worthy of consideration for the coming biennium, for the  
3 respective departments, offices, and institutions, and for all other  
4 purposes, and shall contain the estimated revenue from taxation, the  
5 estimated revenue from sources other than taxation, an estimate of the  
6 amount required to be raised by taxation and the sales and income tax  
7 rates necessary to raise such amount, the revenue foregone by operation  
8 of laws in effect at the time of such report granting tax expenditures  
9 and reduced tax liabilities as identified in the reports required by  
10 sections 77-5731 and 77-6837, and recommendations as to deficiency  
11 funding requirements pursuant to section 81-126. The summary of the tax  
12 expenditure report prepared pursuant to ~~subsection (1) of~~ section 77-385  
13 and a summary of the reports required by sections 77-5731 and 77-6837  
14 shall be included with or appended to the budget presented to the  
15 Legislature. The Governor may make recommendations whether to continue or  
16 eliminate, in whole or in part, each tax expenditure and incentive  
17 program or to limit the duration of particular tax expenditures and  
18 incentives to a fixed number of years and shall include his or her  
19 reasoning for each recommendation, if any. The recommendations shall be  
20 transmitted to the Revenue Committee of the Legislature at the same time  
21 the Governor submits a budget as required in this section. The budget as  
22 transmitted to the Legislature shall show the estimated requirements for  
23 each activity of the state as prepared by the Department of  
24 Administrative Services and the final recommendation of the Governor. The  
25 budget shall comprise the complete report to the Legislature of all  
26 appropriations made for the current biennium and expenditures therefrom  
27 by all agencies receiving appropriations, and the report of expenditures  
28 contained in the budget shall be in lieu of all other biennial or other  
29 financial reports required by statute to the Legislature by expending  
30 agencies of appropriations and expenditures for their own activities  
31 except the biennial report of the State Treasurer and Director of

1 Administrative Services.

2 **Sec. 17.** Section 81-1113, Revised Statutes Supplement, 2025, is  
3 amended to read:

4 81-1113 The budget division shall prepare the executive budget in  
5 accordance with the wishes and policies of the Governor. The budget  
6 division shall have the following duties, powers, and responsibilities:

7 (1) Shall prescribe the forms and procedures to be employed by all  
8 departments and agencies of the state in compiling and submitting their  
9 individual budget requests and shall set up a budget calendar which shall  
10 provide for (a) the date, not later than July 15 of each even-numbered  
11 year, for distribution of instructions, (b) the date by which time  
12 requests for appropriations by each agency shall be submitted, and (c)  
13 the period during which such public hearings as the Governor may elect  
14 shall be held for each department and agency. The budget request shall be  
15 submitted each even-numbered year no later than the date provided in  
16 subsection (1) of section 81-132, shall include the intended receipts and  
17 expenditures by programs ~~, subprograms, and activities~~ and such  
18 additional information as the administrator may deem appropriate for each  
19 fiscal year, ~~including the certification described in subdivision (4) of~~  
20 ~~this section,~~ shall be made upon a biennial basis, and shall include  
21 actual receipts and actual expenditures for each fiscal year of the most  
22 recently completed biennium and the first year of the current biennium  
23 and estimates for the second year of the current biennium and each year  
24 of the next ensuing biennium;

25 (2) Shall prescribe the forms and procedures to be employed by all  
26 departments and agencies of the state in compiling and submitting their  
27 proposed changes to existing appropriations for the biennium in progress.  
28 The budget division shall distribute instructions and forms to all  
29 departments and agencies no later than September 15 of each odd-numbered  
30 year. Departments and agencies shall submit their proposed changes no  
31 later than the date provided in subsection (2) of section 81-132;

1           (3) Shall work with each governmental department and agency in  
2 developing performance standards for each program , ~~subprogram,~~ and  
3 ~~activity~~ to measure and evaluate present as well as projected levels of  
4 expenditures. The budget division shall also work with the Department of  
5 Health and Human Services to develop key goals, benchmarks, and methods  
6 of quantification of progress required pursuant to sections 81-3133.01 to  
7 81-3133.03;

8           ~~(4)(a) Shall develop a certification form and procedure to be~~  
9 ~~included in each budget request under subdivision (1) of this section~~  
10 ~~through which each department and agency shall certify, for each program~~  
11 ~~or practice it administers, whether such program or practice is an~~  
12 ~~evidence-based program or practice, or, if not, whether such program or~~  
13 ~~practice is reasonably capable of becoming an evidence-based program or~~  
14 ~~practice;~~

15           ~~(b) For purposes of this subdivision (4):~~

16           ~~(i) Evidence-based means that a program or practice (A) offers a~~  
17 ~~high level of research on effectiveness, determined as a result of~~  
18 ~~multiple rigorous evaluations, such as randomized controlled trials and~~  
19 ~~evaluations that incorporate strong comparison group designs or a single~~  
20 ~~large multisite randomized study and (B) to the extent practicable, has~~  
21 ~~specified procedures that allow for successful replication;~~

22           ~~(ii) Program or practice means a function or activity that is~~  
23 ~~sufficiently identifiable as a discrete unit of service; and~~

24           ~~(iii) Reasonably capable of becoming an evidence-based program or~~  
25 ~~practice means the program or practice is susceptible to quantifiable~~  
26 ~~benchmarks that measure service delivery, client or customer~~  
27 ~~satisfaction, or efficiency;~~

28           ~~(4) (5) Shall, following passage of legislative appropriations, be~~  
29 ~~responsible for the administration of the approved budget through~~  
30 ~~budgetary allotments;~~

31           ~~(5) (6) Shall be responsible for a monthly budgetary report for each~~

1 department and agency showing comparisons between actual expenditures and  
2 allotments, which report shall be subject to review by the director and  
3 budget administrator; and

4 (6) (7) Shall be responsible for the authorization of employee  
5 positions. Such authorizations shall be based on the following:

6 (a) A requirement that a sufficient budget program appropriation and  
7 salary limitation exist to fully fund all authorized positions;

8 (b) A requirement that permanent full-time positions which have been  
9 vacant for ninety days or more be reviewed and reauthorized prior to  
10 being filled. If requested by the budget division, the personnel division  
11 of the Department of Administrative Services shall review such vacant  
12 position to determine the proper classification for the position;

13 (c) A requirement that authorized positions accurately reflect  
14 legislative intent contained in legislative appropriation and intent  
15 bills; and

16 (d) Other relevant criteria as determined by the budget  
17 administrator.

18 **Sec. 18.** Section 81-1139.02, Revised Statutes Supplement, 2025, is  
19 amended to read:

20 81-1139.02 Beginning July 1, 2026, the Department of Administrative  
21 Services shall assume the duties of the Vacant Building and Excess Land  
22 Committee. ÷

23 ~~(1) The Suggestion Award Board; and~~

24 ~~(2) The Vacant Building and Excess Land Committee.~~

25 **Sec. 19.** Section 81-1354.01, Reissue Revised Statutes of Nebraska,  
26 is amended to read:

27 81-1354.01 Nothing in sections 81-1301 to 81-1329 ~~81-1354~~ shall  
28 prohibit state employees from exercising their rights granted in Chapter  
29 48, article 8, or any other applicable sections of law.

30 **Sec. 20.** Section 81-1378, Reissue Revised Statutes of Nebraska, is  
31 amended to read:

1           81-1378 (1) The dates indicated in sections 81-1379 to 81-1383  
2 ~~81-1384~~ shall refer to those dates immediately preceding the beginning of  
3 the contract period for which negotiations are being conducted.

4           (2) When any date provided in sections 81-1379 to 81-1383 ~~81-1384~~  
5 falls on a Saturday, a Sunday, or any day declared by statutory enactment  
6 or proclamations of the Governor to be a holiday, the next following day  
7 which is not a Saturday, a Sunday, or a day declared by the enactment or  
8 proclamation to be a holiday shall be deemed to be the day indicated by  
9 such date.

10          (3) The dates indicated in sections 81-1382 and 81-1383 are  
11 jurisdictional. Failure of either party to act in a timely manner shall  
12 result in a jurisdictional bar for either the commission or Supreme  
13 Court.

14          **Sec. 21.** Section 81-1430, Revised Statutes Supplement, 2025, is  
15 amended to read:

16          81-1430 (1) A task force is hereby established within the Nebraska  
17 Commission on Law Enforcement and Criminal Justice for the purposes of  
18 investigating and studying human trafficking, the methods for advertising  
19 human trafficking services, and the victimization of individuals coerced  
20 to participate in human trafficking. The task force terminates July 1,  
21 2026.

22          (2) The task force shall examine the extent to which human  
23 trafficking is prevalent in this state, the scope of efforts being taken  
24 to prevent human trafficking from occurring, and the services available  
25 to victims of human trafficking in this state. The task force shall  
26 utilize information and research available from the Innocence Lost  
27 National Initiative. The task force shall research and recommend a model  
28 of rehabilitative services for victims of human trafficking that includes  
29 input from the areas of law enforcement, social services, the legal  
30 profession, the judiciary, mental health, and immigration. The task force  
31 shall also investigate the limitations upon victims who wish to come

1 forward and seek medical attention; investigate the potential to stop  
2 human trafficking; and investigate the potential to promote recovery, to  
3 protect families and children who may be profoundly impacted by such  
4 abuse, and to save lives.

5 (3)(a) The Department of Labor shall develop or select informational  
6 posters for placement around the state. The posters shall be in English,  
7 Spanish, and any other language deemed appropriate by the department. The  
8 posters shall include a toll-free telephone number a person may call for  
9 assistance, preferably the National Human Trafficking Resource Center  
10 Hotline (888)373-7888.

11 (b) Posters shall be placed in rest stops, strip clubs, and casinos.  
12 The department shall work with local businesses and nonprofit entities  
13 associated with the prevention of human trafficking to voluntarily place  
14 additional signs in high schools, postsecondary educational institutions,  
15 gas stations, hotels, hospitals, health care clinics, urgent care  
16 centers, airports, train stations, bus stations, and other locations  
17 around the state deemed appropriate by the department.

18 (c) Prior to July 1, 2026, the department shall work with the task  
19 force to carry out this subsection.

20 (4) The task force shall consist of the following members:

21 (a) The Attorney General or his or her designee;

22 (b) The executive director of the Nebraska Commission on Law  
23 Enforcement and Criminal Justice;

24 (c) The Superintendent of Law Enforcement and Public Safety or his  
25 or her designee;

26 (d) The Director of Correctional Services or his or her designee;

27 (e) The chief of police or director of public safety of a city of  
28 two hundred thousand inhabitants or more as determined by the most recent  
29 federal decennial census or the most recent revised certified count by  
30 the United States Bureau of the Census;

31 (f) The chief of police or director of public safety of a city of

1 less than two hundred thousand inhabitants as determined by the most  
2 recent federal decennial census or the most recent revised certified  
3 count by the United States Bureau of the Census;

4 (g) A county sheriff;

5 (h) A county attorney;

6 (i) A county commissioner;

7 (j) A mayor or city manager;

8 (k) A person involved with the control or prevention of juvenile  
9 delinquency;

10 (l) A person involved with the control or prevention of child abuse;

11 (m) The Commissioner of Education or his or her designee;

12 (n) The director of the Commission on Latino-Americans or his or her  
13 designee; and

14 (o) Six members, at least three of whom shall be women, from the  
15 public at large.

16 (5) The Governor shall appoint the members of the task force listed  
17 in subdivisions (4)(e) through (l) and (o) of this section for terms as  
18 provided in subsection (6) of this section. The membership of the task  
19 force shall represent varying geographic areas and large and small  
20 political subdivisions. One member from the public at large shall be a  
21 professional representing child welfare, and one member of the public at  
22 large shall represent juvenile pretrial diversion programs.

23 (6) The members of the task force appointed by the Governor shall  
24 serve six-year terms, except that of the members first appointed, four  
25 shall serve initial two-year terms, four shall serve initial four-year  
26 terms, and six shall serve initial six-year terms from January 1 next  
27 succeeding their appointments. Thereafter, all members shall serve six-  
28 year terms. A member may be reappointed at the expiration of his or her  
29 term. Any vacancy occurring otherwise than by expiration of a term shall  
30 be filled for the balance of the unexpired term in the same manner as the  
31 original appointment.

1 (7) No member shall serve beyond the time when he or she holds the  
2 office, employment, or status by reason of which he or she was initially  
3 eligible for appointment. Any member of the task force appointed by the  
4 Governor may be removed from the task force for cause upon notice and an  
5 opportunity to be heard at a public hearing. One of the causes for  
6 removal shall be absence from three regularly scheduled meetings of the  
7 task force during any six-month period when the member has failed to  
8 advise the task force in advance of such meeting that he or she will be  
9 absent and stating a reason therefor.

10 (8) The chairperson of the task force shall be designated by the  
11 Governor to serve at the pleasure of the Governor. The chairperson shall  
12 be the chief executive officer of the task force but may delegate such of  
13 his or her duties to other members of the task force as may be authorized  
14 by the task force.

15 (9) Notwithstanding any provision of law, ordinance, or charter  
16 provision to the contrary, membership on the task force shall not  
17 disqualify any member from holding any other public office or employment  
18 or cause the forfeiture thereof.

19 (10) The members of the task force shall serve on the task force  
20 without compensation, but they shall be entitled to receive reimbursement  
21 for expenses incurred incident to such service as provided in sections  
22 81-1174 to 81-1177.

23 (11) Eleven members of the task force shall constitute a quorum for  
24 the transaction of any business or the exercise of any power of the task  
25 force. The task force shall have the power to act by a majority of the  
26 members present at any meeting at which a quorum is in attendance.

27 ~~(12) Every July 1 and December 1 until July 1, 2026, the task force~~  
28 ~~shall report electronically to the Clerk of the Legislature the results~~  
29 ~~of its investigation and study and its recommendations, if any, together~~  
30 ~~with drafts of legislation necessary to carry its recommendations into~~  
31 ~~effect by filing the report with the clerk.~~

1           **Sec. 22.** Section 81-1504.01, Reissue Revised Statutes of Nebraska,  
2 is amended to read:

3           81-1504.01 The department shall provide the following information  
4 electronically to the Governor and to the Clerk of the Legislature by  
5 December 1 of each year:

6           (1) A report by type of service or aid provided by the use and  
7 distribution of federal funds received by the department. The report  
8 shall also include user fees, permit fees, license fees, and application  
9 fees authorized by the federal Environmental Protection Agency as  
10 follows:

11           (a) Actual expenditure of each budget program ~~grant~~ or authorized  
12 fees for the most recently completed state fiscal year, including a list  
13 of expenditures by funding source ~~state matching funds~~;

14           (b) Current budget and planned use and distribution of each budget  
15 program ~~grant~~ and authorized fees for the current state fiscal year,  
16 including a list of expenditures by funding source ~~state matching funds~~;

17           (c) A summary of the projected funding level of each budget program  
18 ~~grant~~ and authorized fees and the impact of federal mandates and  
19 regulations upon the future use of federal funding ~~each grant~~ and  
20 authorized fees; and

21           (d) Program summaries including statistical summaries when  
22 applicable for the most recently completed state fiscal year and program  
23 activity goals for the current state fiscal year;

24           (2) A summary of regulations of the federal Environmental Protection  
25 Agency which the department is required to implement and which do not  
26 include federal funding assistance and the possible financial impact to  
27 the state and political subdivisions;

28           (3) A report by type of service or aid provided by the use and  
29 distribution of state general and cash funds, including user fees, permit  
30 fees, license fees, and application fees, to carry out activities that  
31 are not funded by federal grants as follows:

1 (a) Actual expenditure of state funds, by agency sections, for the  
2 most recently completed state fiscal year, including a breakdown of  
3 expenditures by personal services, operations, travel, capital outlay,  
4 and consulting and contractual services;

5 (b) Current budget and planned use and distribution of state funds,  
6 by budget program ~~agency sections~~, for the current state fiscal year,  
7 including a breakdown of expenditures for aid and operations ~~personal~~  
8 ~~services, operations, travel, capital outlay, and consulting and~~  
9 ~~contractual services~~;

10 (c) A summary of projected program funding needs based upon the  
11 statutory requirements and public demand for services and the  
12 department's assessment of anticipated needs statewide; and

13 (d) Program summaries including statistical summaries when  
14 applicable for the most recently completed state fiscal year and program  
15 activity goals for the current state fiscal year;

16 (4) A report regarding staff turnover by job class and the  
17 department's assessment of its ability to hire and retain qualified staff  
18 considering the state's personnel pay plan;

19 (5) A report listing the method used by each new or existing  
20 licensee, permittee, or other person who is required by the department to  
21 establish proof of financial responsibility; ~~and~~

22 (6) A report for the previous state fiscal year relating to the  
23 purpose of the Nebraska Litter Reduction and Recycling Act and of funds  
24 credited to the Nebraska Litter Reduction and Recycling Fund; ~~-~~

25 ~~The reports and summaries submitted to the Clerk of the Legislature~~  
26 ~~shall be submitted electronically.~~

27 (7) A report for the previous state fiscal year relating to the use  
28 of the Water Resources Cash Fund including details regarding the use and  
29 cost of activities carried out by the department and details regarding  
30 the use and cost of activities carried out by each natural resources  
31 district that received funds from the Water Resources Cash Fund;

1       (8) A report designed to identify emerging trends related to energy  
2 supply, demand, and conservation and to specify the level of statewide  
3 energy need within the following sectors: (a) Agricultural; (b)  
4 commercial; (c) residential; (d) industrial; (e) transportation; (f)  
5 utilities; (g) government; and (h) any other sector that the director  
6 determines to be useful, that shall include, but not be limited to:

7       (i) An assessment of the state's energy resources, including  
8 examination of the current energy supplies and any feasible alternative  
9 sources;

10       (ii) The estimated reduction in annual energy consumption resulting  
11 from various energy conservation measures;

12       (iii) The status of the ongoing studies of the department pursuant  
13 to subdivisions (35) through (58) of section 81-1504;

14       (iv) Recommendations to the Governor and the Legislature for  
15 administrative and legislative actions to accomplish the purposes of this  
16 section and section 81-1606; and

17       (v) The use of funds disbursed during the previous state fiscal year  
18 under sections 81-1635 to 81-1641. The use of such funds shall be  
19 reported each year until the funds are completely disbursed and all  
20 contractual obligations have expired or otherwise terminated;

21       (9) A report that documents all direct and indirect costs incurred  
22 in the previous fiscal year in carrying out the Livestock Waste  
23 Management Act, including (a) the number of inspections conducted, (b)  
24 the number of animal feeding operations with livestock waste control  
25 facilities, (c) the number of animal feeding operations inspected, (d)  
26 the size of the livestock waste control facilities, (e) the results of  
27 water quality monitoring programs, and (f) any other elements relating to  
28 carrying out the act. The Appropriations Committee of the Legislature  
29 shall review the report in its analysis of executive programs in order to  
30 verify that the revenue generated from fees was used solely to offset  
31 appropriate and reasonable costs associated with the Livestock Waste

1 Management Act; and

2 (10) A report that documents all direct and indirect program costs  
3 incurred in the previous fiscal year in carrying out the air quality  
4 permit program as provided in section 81-1505.04. The Appropriations  
5 Committee of the Legislature shall review such report in its analysis of  
6 executive programs in order to verify that revenue generated from  
7 emission fees was used solely to offset appropriate and reasonable costs  
8 associated with the air quality permit program. The report shall identify  
9 costs incurred by the department to administer the permit program for  
10 each major source. In addition, the department shall identify costs  
11 incurred by primary activity and not specific to a major source.

12 **Sec. 23.** Section 81-1505.04, Reissue Revised Statutes of Nebraska,  
13 is amended to read:

14 81-1505.04 (1)(a) The department shall collect an annual emission  
15 fee from major sources of air pollution. Each major source shall pay the  
16 emission fee for regulated pollutants in the amount of twenty-five  
17 dollars per ton per pollutant or as adjusted pursuant to this section.  
18 The fee shall be based upon the amount of emissions of each regulated  
19 pollutant as reported or estimated by the source in the previous calendar  
20 year, but fees shall not be paid on amounts in excess of four thousand  
21 tons per year for any regulated pollutant.

22 (b) Beginning with calendar year 2001 emissions, fees shall not be  
23 paid for a mid-sized electric generation facility on amounts in excess of  
24 four hundred tons per year for any regulated pollutant.

25 (c) A mid-sized electric generation facility owned by a municipality  
26 shall continue to be considered a separate mid-sized electric generation  
27 facility for purposes of this section even if the facility is  
28 subsequently permitted with another general unit larger than one hundred  
29 fifteen megawatts under separate ownership. Each facility under separate  
30 ownership shall be considered a separate major source for purposes of  
31 this section.

1 (d) For purposes of this section, mid-sized electric generation  
2 facility means a facility that:

3 (i) Uses coal as the primary source of fuel in the facility's  
4 largest generation unit;

5 (ii) Has a name plate generating capacity of between seventy and one  
6 hundred fifteen megawatts in the facility's largest generation unit; and

7 (iii) Is not operating in a political subdivision which has been  
8 delegated the authority to enforce the air quality permit program within  
9 its jurisdiction.

10 (2)(a) The emission fee may be increased or decreased annually by  
11 the department by the percentage difference between the Consumer Price  
12 Index for the most recent year ending before the beginning of such year  
13 and the Consumer Price Index for the year 1989 or as required to pay all  
14 reasonable direct and indirect costs of developing and administering the  
15 air quality permit program. For purposes of this section, Consumer Price  
16 Index means the change in the price of goods and services for all urban  
17 consumers published by the United States Department of Labor at the close  
18 of the twelve-month period ending on August 31 of each year.

19 (b) For purposes of this section, reasonable direct and indirect  
20 costs of developing and administering the air quality permit program, as  
21 required under the federal Clean Air Act, as the act existed on May 31,  
22 2001, 42 U.S.C. 7661a through f, include:

23 (i) Consideration of any associated overhead charges for personnel,  
24 equipment, buildings, and vehicles;

25 (ii) Reviewing and acting on any application for a permit or permit  
26 revision;

27 (iii) Implementing and enforcing the terms of any permit, not  
28 including any court costs or other costs associated with any formal  
29 enforcement action;

30 (iv) Emissions and ambient monitoring, including adequate resources  
31 to audit and inspect source-operated monitoring programs;

- 1 (v) Preparing generally applicable regulations or guidance;
- 2 (vi) Modeling, analyses, or demonstrations;
- 3 (vii) Preparing inventories and tracking emissions;
- 4 (viii) Developing and implementing any emissions trading programs as
- 5 defined by the department; and
- 6 (ix) Providing support to sources under the Small Business
- 7 Compliance Advisory Panel.

8 (c) The council shall establish procedures for the method of  
9 calculation and payment of the emission fee in a manner consistent with  
10 this section and shall establish the definition of or a table listing the  
11 pollutants which are regulated pollutants and a definition of major  
12 source. Such definitions or listing shall comply with and not be more  
13 stringent than the requirements of the federal Clean Air Act, as the act  
14 existed on May 31, 2001, 42 U.S.C. 7401 et seq.

15 ~~(3) On or before January 1 of each year, the department shall submit~~  
16 ~~electronically a report to the Legislature in sufficient detail to~~  
17 ~~document all direct and indirect program costs incurred in the previous~~  
18 ~~fiscal year in carrying out the air quality permit program. The~~  
19 ~~Appropriations Committee of the Legislature shall review such report in~~  
20 ~~its analysis of executive programs in order to verify that revenue~~  
21 ~~generated from emission fees was used solely to offset appropriate and~~  
22 ~~reasonable costs associated with the air quality permit program. The~~  
23 ~~report shall identify costs incurred by the department to administer the~~  
24 ~~permit program for each major source. In addition, the department shall~~  
25 ~~identify costs incurred by primary activity not specific to a major~~  
26 ~~source.~~

27 (3) (4) The department shall administer a cost tracking system which  
28 shall show costs for each major source and costs for each primary  
29 activity that is not specific to a major source. The department shall  
30 consult with interested parties regarding identification of primary  
31 activities to be tracked by the cost tracking system.

1           **Sec. 24.** Section 81-15,175, Revised Statutes Supplement, 2025, is  
2 amended to read:

3           81-15,175 (1) The board may make an annual allocation each fiscal  
4 year from the Nebraska Environmental Trust Fund to the Nebraska  
5 Environmental Endowment Fund as provided in section 81-15,174.01. The  
6 board shall make annual allocations from the Nebraska Environmental Trust  
7 Fund and may make annual allocations each fiscal year from the Nebraska  
8 Environmental Endowment Fund for projects which conform to the  
9 environmental categories of the board established pursuant to section  
10 81-15,176 and to the extent the board determines those projects to have  
11 merit. The board shall establish a calendar annually for receiving and  
12 evaluating proposals and awarding grants. To evaluate the economic,  
13 financial, and technical feasibility of proposals, the board may  
14 establish subcommittees, request or contract for assistance, or establish  
15 advisory groups. Private citizens serving on advisory groups shall be  
16 reimbursed for expenses pursuant to sections 81-1174 to 81-1177.

17           (2) The board shall establish rating systems for ranking proposals  
18 which meet the board's environmental categories and other criteria. The  
19 rating systems shall include, but not be limited to, the following  
20 considerations:

21           (a) Conformance with categories established pursuant to section  
22 81-15,176;

23           (b) Amount of funds committed from other funding sources;

24           (c) Encouragement of public-private partnerships;

25           (d) Geographic mix of projects over time;

26           (e) Cost-effectiveness and economic impact;

27           (f) Direct environmental impact;

28           (g) Environmental benefit to the general public and the long-term  
29 nature of such public benefit; and

30           (h) Applications submitted by the Department of Water, Energy, and  
31 Environment pursuant to subsection (6) ~~(7)~~ of section 61-218 shall be

1 awarded fifty priority points in the ranking process for the 2011 grant  
2 application if the Legislature has authorized annual transfers of three  
3 million three hundred thousand dollars to the Water Resources Cash Fund  
4 for each of fiscal years 2011-12 and 2012-13 and has stated its intent to  
5 transfer three million three hundred thousand dollars to the Water  
6 Resources Cash Fund in fiscal year 2013-14. Priority points shall be  
7 awarded if the proposed programs set forth in the grant application are  
8 consistent with the purposes of reducing consumptive uses of water,  
9 enhancing streamflows, recharging ground water, or supporting wildlife  
10 habitat in any river basin determined to be fully appropriated pursuant  
11 to section 46-714 or designated as overappropriated pursuant to section  
12 46-713.

13 (3) A grant awarded under this section pursuant to an application  
14 made under subsection (6) ~~(7)~~ of section 61-218 shall be paid out in the  
15 following manner:

16 (a) The initial three million three hundred thousand dollar  
17 installment shall be remitted to the State Treasurer for credit to the  
18 Water Resources Cash Fund no later than fifteen business days after the  
19 date that the grant is approved by the board;

20 (b) The second three million three hundred thousand dollar  
21 installment shall be remitted to the State Treasurer for credit to the  
22 Water Resources Cash Fund no later than May 15, 2013; and

23 (c) The third three million three hundred thousand dollar  
24 installment shall be remitted to the State Treasurer for credit to the  
25 Water Resources Cash Fund no later than May 15, 2014, if the Legislature  
26 has authorized a transfer of three million three hundred thousand dollars  
27 from the General Fund to the Water Resources Cash Fund for fiscal year  
28 2013-14.

29 (4) It is the intent of the Legislature that the Department of  
30 Water, Energy, and Environment apply for an additional three-year grant  
31 from the Nebraska Environmental Trust Fund that would begin in fiscal

1 year 2014-15, a three-year grant that would begin in fiscal year 2017-18,  
2 and a three-year grant that would begin in fiscal year 2020-21 and such  
3 application shall be awarded fifty priority points in the ranking process  
4 as set forth in subdivision (2)(h) of this section if the following  
5 criteria are met:

6 (a) The Natural Resources Committee of the Legislature has examined  
7 options for water funding and has submitted a report electronically to  
8 the Clerk of the Legislature and the Governor by December 1, 2012,  
9 setting forth:

10 (i) An outline and priority listing of water management and funding  
11 needs in Nebraska, including instream flows, residential, agricultural,  
12 recreational, and municipal needs, interstate obligations, water quality  
13 issues, and natural habitats preservation;

14 (ii) An outline of statewide funding options which create a  
15 dedicated, sustainable funding source to meet the needs set forth in the  
16 report; and

17 (iii) Recommendations for legislation;

18 (b) The projects and activities funded by the department through  
19 grants from the Nebraska Environmental Trust Fund under this section have  
20 resulted in enhanced streamflows, reduced consumptive uses of water,  
21 recharged ground water, supported wildlife habitat, or otherwise  
22 contributed towards conserving, enhancing, and restoring Nebraska's  
23 ground water and surface water resources. On or before July 1, 2014, the  
24 department shall submit electronically a report to the Natural Resources  
25 Committee of the Legislature providing demonstrable evidence of the  
26 benefits accrued from such projects and activities; and

27 (c) In addition to the grant reporting requirements of the trust, on  
28 or before July 1, 2014, the department provides to the board a report  
29 which includes documentation that:

30 (i) Expenditures from the Water Resources Cash Fund made to natural  
31 resources districts have met the matching fund requirements provided in

1 subdivision (5)(a) of section 61-218;

2 (ii) Ten percent or less of the matching fund requirements has been  
3 provided by in-kind contributions for expenses incurred for projects  
4 enumerated in the grant application. In-kind contributions shall not  
5 include land or land rights; and

6 (iii) All other projects and activities funded by the department  
7 through grants from the Nebraska Environmental Trust Fund under this  
8 section were matched not less than forty percent of the project or  
9 activity cost by other funding sources.

10 (5) The board may establish a subcommittee to rate grant  
11 applications. If the board uses a subcommittee, the meetings of such  
12 subcommittee shall be subject to the Open Meetings Act. The subcommittee  
13 shall (a) use the rating systems established by the board under  
14 subsection (2) of this section, (b) assign a numeric value to each rating  
15 criterion, combine these values into a total score for each application,  
16 and rank the applications by the total scores, (c) recommend an amount of  
17 funding for each application, which amount may be more or less than the  
18 requested amount, and (d) submit the ranked list and recommended funding  
19 to the board for its approval or disapproval.

20 (6) The board may commit funds to multiyear projects, subject to  
21 available funds and appropriations. No commitment shall exceed three  
22 years without formal action by the board to renew the grant or contract.  
23 Multiyear commitments may be exempt from the rating process except for  
24 the initial application and requests to renew the commitment.

25 (7) The board shall adopt and promulgate rules and regulations and  
26 publish guidelines governing allocations from the fund. The board shall  
27 conduct annual reviews of existing projects for compliance with project  
28 goals and grant requirements.

29 (8) Every five years the board may evaluate the long-term effects of  
30 the projects it funds. The evaluation may assess a sample of such  
31 projects. The board may hire an independent consultant to conduct the

1 evaluation and may report the evaluation findings to the Legislature and  
2 the Governor. The report submitted to the Legislature shall be submitted  
3 electronically.

4 **Sec. 25.** Section 81-1606, Revised Statutes Supplement, 2025, is  
5 amended to read:

6 81-1606 The Department of Water, Energy, and Environment shall  
7 develop and maintain a program of collection, compilation, and analysis  
8 of energy statistics and information. Existing information reporting  
9 requests, maintained at the state and federal levels, shall be utilized  
10 whenever possible in any data collection required regarding state energy  
11 policy pursuant to this section, subdivisions (35) through (58) of  
12 section 81-1504, or section 81-1604 or ~~81-1607~~. A central state  
13 repository of energy data shall be developed and coordinated with other  
14 governmental data-collection and record-keeping programs. The department  
15 shall, on at least an annual basis, with monthly compilations, submit to  
16 the Governor and the Clerk of the Legislature a report identifying state  
17 energy consumption by fuel type and by use to the extent that such  
18 information is available. The report submitted to the Clerk of the  
19 Legislature shall be submitted electronically. Nothing in this section  
20 shall be construed as permitting or authorizing the revealing of  
21 confidential information. For purposes of this section confidential  
22 information shall mean any process, formula, pattern, decision, or  
23 compilation of information which is used, directly or indirectly, in the  
24 business of the producer, refiner, distributor, transporter, or vendor,  
25 and which gives such producer, refiner, distributor, transporter, or  
26 vendor an advantage or an opportunity to obtain an advantage over  
27 competitors who do not know or use it.

28 **Sec. 26.** Section 81-1607.01, Reissue Revised Statutes of Nebraska,  
29 is amended to read:

30 81-1607.01 The State Energy Cash Fund is hereby created. The fund  
31 shall consist of funds received pursuant to section 57-705. The fund

1 shall be used for the administration of subdivisions (35) through (58) of  
2 section 81-1504 and sections 81-1604 to 81-1606 ~~81-1607~~, for energy  
3 conservation activities, and for providing technical assistance to  
4 communities in the area of natural gas other than assistance regarding  
5 ownership of regulated utilities, except that transfers may be made from  
6 the fund to the General Fund at the direction of the Legislature. Any  
7 money in the State Energy Cash Fund available for investment shall be  
8 invested by the state investment officer pursuant to the Nebraska Capital  
9 Expansion Act and the Nebraska State Funds Investment Act. The State  
10 Treasurer shall transfer any money in the State Energy Office Cash Fund  
11 to the State Energy Cash Fund on July 1, 2019.

12 **Sec. 27.** Section 83-184.01, Reissue Revised Statutes of Nebraska, is  
13 amended to read:

14 83-184.01 (1) The department, in consultation with the State Court  
15 Administrator, shall adopt and promulgate rules and regulations to  
16 provide an effective process for the transfer of funds for the purpose of  
17 satisfying restitution orders.

18 (2) A sentencing order requiring an inmate to pay restitution shall  
19 be treated as a court order authorizing the department to withhold and  
20 transfer funds for the purpose of satisfying a restitution order.

21 (3) This section applies to funds in the wage fund of any inmate  
22 confined in a correctional facility on or after August 30, 2015.

23 ~~(4) The department shall report annually to the Legislature on the~~  
24 ~~collection of restitution from wage funds. The report shall include the~~  
25 ~~total number of inmates with restitution judgments, the total number of~~  
26 ~~inmates with wage funds, the total number of inmates with both, the~~  
27 ~~number of payments made to either victims or clerks of the court, the~~  
28 ~~average amount of payments, and the total amount of restitution~~  
29 ~~collected. The report shall be submitted electronically.~~

30 **Sec. 28.** Section 83-1,100.03, Reissue Revised Statutes of Nebraska,  
31 is amended to read:

1           83-1,100.03 (1) The board, in consultation with the department,  
2 shall adopt and promulgate rules and regulations to reduce the number of  
3 inmates under the custody of the department who serve their entire  
4 sentence in a correctional facility and are released without supervision.  
5 The rules and regulations shall establish clear guidelines and procedures  
6 to ensure that each parolee is subject to a minimum of nine months of  
7 supervision and shall place priority on providing supervision lengths  
8 that enable meaningful transition periods for all offenders. The rules  
9 and regulations shall ensure that each inmate eligible for parole is  
10 assessed for risk of reoffending using a validated risk and needs  
11 assessment provided by the department and shall incorporate into the  
12 release decision an inmate's assessed risk of reoffending, past criminal  
13 history, program completion, institutional conduct, and other individual  
14 characteristics related to the likelihood of reoffending into parole  
15 release decisions.

16           ~~(2) By February 1 of each year, the board and the department shall~~  
17 ~~submit a report to the Legislature, the Supreme Court, and the Governor~~  
18 ~~that describes the percentage of offenders sentenced to the custody of~~  
19 ~~the department who complete their entire sentence and are released with~~  
20 ~~no supervision. The report shall document characteristics of the~~  
21 ~~individuals released without supervision, including the highest felony~~  
22 ~~class of conviction, offense type of conviction, most recent risk~~  
23 ~~assessment, status of the individualized release or reentry plan, and~~  
24 ~~reasons for the release without supervision. The report also shall~~  
25 ~~provide recommendations from the department and board for changes to~~  
26 ~~policy and practice to meet the goal of achieving a reduction in the~~  
27 ~~number of inmates under the custody of the department who serve their~~  
28 ~~entire sentence in a correctional facility and are released without~~  
29 ~~supervision. The report to the Legislature shall be submitted~~  
30 ~~electronically.~~

31           (2) (3) The department, in consultation with the board, shall

1 maintain a list of individuals who are eligible for parole but are  
2 expected to complete their entire sentence in the custody of the  
3 department and be released with no supervision. This list shall be used  
4 to facilitate the placement of committed offenders in community work  
5 release and reentry centers under the Community Work Release and Reentry  
6 Centers Act.

7 **Sec. 29.** Section 83-227.01, Reissue Revised Statutes of Nebraska, is  
8 amended to read:

9 83-227.01 The Department of Health and Human Services is authorized  
10 to utilize space which is temporarily surplus to the needs of the Lincoln  
11 Regional Center and the Norfolk Regional Center facilities under their  
12 jurisdiction for patients committed to or lawfully confined in the  
13 Beatrice State Developmental Center. Patients so transferred to the  
14 Lincoln Regional Center or the Norfolk Regional Center shall be housed in  
15 facilities separate and apart from facilities used to house patients  
16 committed to such hospital, and after their transfer such patients shall  
17 receive the same type of care, custody, and treatment as they would have  
18 received had they remained at the Beatrice State Developmental Center,  
19 and the charges for their care and maintenance shall be the same as  
20 though they were housed at the Beatrice State Developmental Center, and  
21 the charges shall be collected in the manner provided in this section and  
22 sections 83-227.02, 83-350, and 83-363 to 83-379 ~~83-380~~.

23 **Sec. 30.** Section 83-227.02, Reissue Revised Statutes of Nebraska, is  
24 amended to read:

25 83-227.02 (1) The Department of Health and Human Services is  
26 authorized to use space which is temporarily surplus to the needs of any  
27 institution under its control, except as provided in subsection (2) of  
28 this section, for the care, custody, and treatment of the inmates of any  
29 other such institution when space at such latter institution is  
30 inadequate and the facilities of the institution to which transfer is  
31 made are suitable to the needs of the inmate. Inmates so transferred

1 shall receive the same care, custody, and treatment as they would have  
2 received had they not been transferred. If the cost of the care, custody,  
3 and treatment of such inmate is recoverable by the institution from which  
4 the transfer was made, it shall be recovered in the manner provided in  
5 sections 83-363 to 83-379 ~~83-380~~.

6 (2) Subsection (1) of this section shall not be construed to permit  
7 the transfer of inmates to or from any Department of Correctional  
8 Services facility unless expressly authorized by law.

9 **Sec. 31.** Section 83-363, Reissue Revised Statutes of Nebraska, is  
10 amended to read:

11 83-363 As used in sections 83-227.01, 83-227.02, 83-350, and 83-363  
12 to 83-379 ~~83-380~~, unless the context otherwise requires:

13 (1) Department means the Department of Health and Human Services;

14 (2) State institution means the state hospitals at Lincoln and  
15 Norfolk, the Beatrice State Developmental Center, and such other  
16 institutions as may hereafter be established by the Legislature for the  
17 care and treatment of persons with a mental disorder or persons with an  
18 intellectual disability;

19 (3) Relative means the spouse of a patient or, if the patient has no  
20 spouse and is under the age of majority at the time he or she is  
21 admitted, the parents of a patient in a state institution; and

22 (4) Parents means either or both of a patient's natural parents  
23 unless such patient has been legally adopted by other parents, in which  
24 case parents means either or both of the adoptive parents.

25 **Sec. 32.** Section 83-364, Reissue Revised Statutes of Nebraska, is  
26 amended to read:

27 83-364 When any person is admitted to a state institution or other  
28 inpatient treatment facility pursuant to an order of a mental health  
29 board under the Nebraska Mental Health Commitment Act or the Sex Offender  
30 Commitment Act or receives treatment prescribed by such institution or  
31 facility following release or without being admitted as a resident

1 patient, the patient and the patient's relatives shall be liable for the  
2 cost of the care, support, maintenance, and treatment of such person to  
3 the extent and in the manner provided by sections 83-227.01, 83-227.02,  
4 83-350, and 83-363 to 83-379 ~~83-380~~. Such sections also shall apply to  
5 persons admitted to a state institution as transferees from any state  
6 penal institution or youth rehabilitation and treatment center but only  
7 after the expiration of the time for which the transferees were  
8 originally sentenced or committed.

9 **Sec. 33.** Section 83-367, Reissue Revised Statutes of Nebraska, is  
10 amended to read:

11 83-367 The liability of each relative, except a spouse, shall cease  
12 when relatives shall have completed payments assessed pursuant to  
13 sections 83-227.01, 83-227.02, 83-350, and 83-363 to 83-379 ~~83-380~~ for  
14 one hundred eighty months, or when the patient attains the age of  
15 majority, whichever shall occur first.

16 **Sec. 34.** Section 83-370, Reissue Revised Statutes of Nebraska, is  
17 amended to read:

18 83-370 When any relative willfully fails to furnish to the  
19 department, upon request, the information required by sections 83-227.01,  
20 83-227.02, 83-350, and 83-363 to 83-379 ~~83-380~~ as to his or her taxable  
21 income, such relative shall be deemed to have ability to pay the entire  
22 cost determined under sections 83-227.01, 83-227.02, 83-350, and 83-363  
23 to 83-379 ~~83-380~~.

24 **Sec. 35.** Section 83-371, Reissue Revised Statutes of Nebraska, is  
25 amended to read:

26 83-371 Pursuant to the provisions of the Administrative Procedure  
27 Act, the department shall adopt and promulgate appropriate rules and  
28 regulations for making the determinations required by sections 83-227.01,  
29 83-227.02, 83-350, and 83-363 to 83-379 ~~83-380~~.

30 **Sec. 36.** Section 83-375, Reissue Revised Statutes of Nebraska, is  
31 amended to read:

1           83-375 When any patient or relative fails to pay the amounts  
2 determined to be due under sections 83-227.01, 83-227.02, 83-350, and  
3 83-363 to 83-379 ~~83-380~~, the State ~~state~~ of Nebraska may proceed against  
4 such person in the manner authorized by law for the recovery of money  
5 owed to a creditor. The Attorney General shall represent the state in  
6 such actions, but may authorize the county attorney for the county in  
7 which such person resides or owns property to investigate and prosecute  
8 the action on behalf of the state.

9           **Sec. 37.** Section 83-377, Reissue Revised Statutes of Nebraska, is  
10 amended to read:

11           83-377 In all cases in which a guardian has been named for any  
12 person liable for payments under sections 83-227.01, 83-227.02, 83-350,  
13 and 83-363 to 83-379 ~~83-380~~, the guardian shall represent such person in  
14 all matters arising under sections 83-227.01, 83-227.02, 83-350, and  
15 83-363 to 83-379 ~~83-380~~ and shall be liable in the same manner as he or  
16 she would be on any other matters arising from the guardianship.

17           **Sec. 38.** Section 83-378, Reissue Revised Statutes of Nebraska, is  
18 amended to read:

19           83-378 No person shall be liable for the cost of the care, support,  
20 maintenance, and treatment of any patient except as provided in sections  
21 83-363 to 83-379 ~~83-380~~, but the amounts determined to be due and unpaid  
22 at the time of the death of a patient or relative shall constitute a  
23 claim against the estate of such patient or relative. The department may  
24 accept voluntary payments on behalf of any patient from any person who is  
25 not liable for payments.

26           **Sec. 39.** Section 83-379, Reissue Revised Statutes of Nebraska, is  
27 amended to read:

28           83-379 In the absence of fraud, a patient and the patient's ~~his~~  
29 relatives shall be liable only to the extent of assessments actually made  
30 against them respectively, in accordance with sections 83-227.01,  
31 83-227.02, 83-350, and 83-363 to 83-379 ~~83-380~~. For the purposes of

1 sections 83-227.01, 83-227.02, 83-350, and 83-363 to 83-379 ~~83-380~~, it  
2 shall be deemed fraudulent for any patient or the patient's ~~his~~ relatives  
3 to transfer any assets or property to another person for the purpose of  
4 affecting the determination of ability to pay. When it is determined that  
5 such a fraudulent transfer has been made, the department shall consider  
6 the value of such assets or property transferred in determining the  
7 ability to pay under section 83-368 or 83-369.

8 **Sec. 40.** Section 83-380.01, Reissue Revised Statutes of Nebraska, is  
9 amended to read:

10 83-380.01 Upon the discharge from a treatment facility, an indigent  
11 person who has received mental-health-board-ordered treatment may file an  
12 affidavit with the Department of Health and Human Services or the mental  
13 health board requesting that prescription medicine which the regional  
14 center treating psychiatrist or the patient's treating physician has  
15 prescribed as necessary for the patient's mental health treatment be  
16 provided to him or her. Such affidavit shall include the following: (1)  
17 That the patient qualifies as an indigent person who is unable to pay  
18 under the same standards of ability to pay as set forth in sections  
19 83-363 to 83-379 ~~83-380~~; and (2) that such prescription medicine has been  
20 prescribed by the regional center's treatment psychiatrist or the  
21 patient's treating physician as necessary for the patient's mental health  
22 treatment. The mental health board shall refer such requests it receives  
23 to the Department of Health and Human Services and the department shall  
24 provide such prescription medicine as may be necessary for such former  
25 patient's mental health treatment so long as he or she remains an  
26 outpatient and his or her treating physician continues to prescribe and  
27 certify that such prescription medicine is necessary for the patient's  
28 mental health treatment and he or she continues to be an indigent person  
29 as determined under the same standards of ability to pay as set forth in  
30 sections 83-363 to 83-379 ~~83-380~~. The Department of Health and Human  
31 Services may adopt and promulgate rules and regulations to carry out the

1 provisions of this section in accordance with the Administrative  
2 Procedure Act, including, but not limited to, hearings necessary to  
3 determine whether such person is qualified to receive such medications  
4 and whether such medication is necessary for the patient's mental health  
5 treatment.

6 **Sec. 41.** Section 83-918, Reissue Revised Statutes of Nebraska, is  
7 amended to read:

8 83-918 (1) For each biennium, the Department of Correctional  
9 Services shall, as part of the appropriations request process pursuant to  
10 subsection (1) of section 81-132, include a strategic plan that  
11 identifies the main purpose or purposes of each program, verifiable and  
12 auditable key goals that the department believes are fair measures of its  
13 progress in meeting each program's main purpose or purposes, and  
14 benchmarks for improving performance on the key goals. The department  
15 shall also report whether the benchmarks are being met and, if not, the  
16 expected timeframes for meeting them.

17 (2) On or before July 1 ~~September 15~~ of each year, the Department of  
18 Correctional Services shall report electronically to the Judiciary  
19 Committee of the Legislature and the Appropriations Committee of the  
20 Legislature on the progress towards the key goals identified pursuant to  
21 this section that occurred in the previous twelve months. Upon request,  
22 the department shall appear at a joint hearing of the Judiciary Committee  
23 and Appropriations Committee and present the report.

24 **Sec. 42.** Section 83-963, Reissue Revised Statutes of Nebraska, is  
25 amended to read:

26 83-963 (1) The department shall prepare an annual report on  
27 committed offenders who are paroled or granted controlled release  
28 pursuant to the Correctional System Overcrowding Emergency Act for each  
29 year the department is operating under an overcrowding emergency as  
30 defined in section 83-962. The report shall summarize each such former  
31 committed offender's behavior since parole and generally evaluate his or

1 her success or lack of success in becoming a law-abiding member of  
2 society. The annual report shall be filed electronically with the  
3 Executive Board of the Legislative Council on or before February 1  
4 ~~December 31~~, with the first such report submitted by February 1 ~~December~~  
5 ~~31~~ of the first year that committed offenders are paroled pursuant to the  
6 act. A notice of the filing of the report shall be submitted  
7 electronically to each member of the Legislature when the annual report  
8 is filed with the Executive Board.

9 (2) By February 1 of each year, the board and the department shall  
10 electronically submit a report to the Legislature, the Supreme Court, and  
11 the Governor. The report shall:

12 (a) Describe the percentage of offenders sentenced to the custody of  
13 the department who complete their entire sentence and are released with  
14 no supervision;

15 (b) Document characteristics of the individuals released without  
16 supervision, including the highest felony class of conviction, offense  
17 type of conviction, most recent risk assessment, status of the  
18 individualized release or reentry plan, and reasons for the release  
19 without supervision;

20 (c) Provide recommendations from the department and board for  
21 changes to policy and practice to meet the goal of achieving a reduction  
22 in the number of inmates under the custody of the department who serve  
23 their entire sentence in a correctional facility and are released without  
24 supervision; and

25 (d) Contain information regarding:

26 (i) The number of inmates eligible for parole who remain  
27 incarcerated, disaggregated by the reason for such status;

28 (ii) Revocations of parole during the preceding year, disaggregated  
29 by the reason for revocation;

30 (iii) Hearings to grant or revoke parole conducted in the preceding  
31 year;

- 1           (iv) Rehabilitation and recidivism of parolees;
- 2           (v) Cost savings to the state resulting from individuals being
- 3 paroled rather than incarcerated; and
- 4           (vi) Other matters the director deems appropriate.

5           **Sec. 43.** Section 86-1301, Reissue Revised Statutes of Nebraska, is  
6 amended to read:

7           86-1301 Sections 86-1301 to 86-1312 ~~86-1313~~ shall be known and may  
8 be cited as the Nebraska Broadband Bridge Act.

9           **Sec. 44.** Original sections 44-1412, 48-683, 54-2428, 71-1131,  
10 77-383, 77-385, 77-27,238, 77-6307, 81-125, 81-1354.01, 81-1378,  
11 81-1504.01, 81-1505.04, 81-1607.01, 83-184.01, 83-1,100.03, 83-227.01,  
12 83-227.02, 83-363, 83-364, 83-367, 83-370, 83-371, 83-375, 83-377,  
13 83-378, 83-379, 83-380.01, 83-918, 83-963, and 86-1301, Reissue Revised  
14 Statutes of Nebraska, sections 77-6521, 77-6604, 77-6610, 77-6837, and  
15 77-6928, Revised Statutes Cumulative Supplement, 2024, and sections  
16 61-218, 70-1003, 81-1113, 81-1139.02, 81-1430, 81-15,175, and 81-1606,  
17 Revised Statutes Supplement, 2025, are repealed.

18           **Sec. 45.** The following sections are outright repealed: Sections  
19 48-2909, 54-642, 77-6309, 81-1205, 81-1346, 81-1347, 81-1347.01, 81-1350,  
20 81-1351, 81-1352, 81-1353, 81-1354, 81-1384, 83-380, and 86-1313, Reissue  
21 Revised Statutes of Nebraska, section 39-1392, Revised Statutes  
22 Cumulative Supplement, 2024, and sections 81-1348 and 81-1607, Revised  
23 Statutes Supplement, 2025.

24           2. On page 1, strike beginning with "government" in line 1 through  
25 line 23 and insert "government; to amend sections 44-1412, 48-683,  
26 54-2428, 71-1131, 77-383, 77-385, 77-27,238, 77-6307, 81-125, 81-1354.01,  
27 81-1378, 81-1504.01, 81-1505.04, 81-1607.01, 83-184.01, 83-1,100.03,  
28 83-227.01, 83-227.02, 83-363, 83-364, 83-367, 83-370, 83-371, 83-375,  
29 83-377, 83-378, 83-379, 83-380.01, 83-918, 83-963, and 86-1301, Reissue  
30 Revised Statutes of Nebraska, sections 77-6521, 77-6604, 77-6610,  
31 77-6837, and 77-6928, Revised Statutes Cumulative Supplement, 2024, and

1 sections 61-218, 70-1003, 81-1113, 81-1139.02, 81-1430, 81-15,175, and  
2 81-1606, Revised Statutes Supplement, 2025; to provide, change, and  
3 eliminate requirements related to reporting involving the Department of  
4 Agriculture, the Department of Labor, the Department of Water, Energy,  
5 and Environment, the Department of Revenue, the Department of  
6 Administrative Services, a task force under the Nebraska Commission on  
7 Law Enforcement and Criminal Justice, the Department of Correctional  
8 Services, the Board of Parole, the Department of Economic Development,  
9 the Department of Insurance, the Department of Transportation, and  
10 broadband Internet providers under the Nebraska Broadband Bridge Act as  
11 prescribed; to change reporting procedures for preparation of the state  
12 executive budget; to eliminate reports regarding labor negotiations; to  
13 eliminate the Suggestion Award Board and the state employee suggestion  
14 system; to eliminate provisions relating to costs of care for patients of  
15 state institutions; to harmonize provisions; to repeal the original  
16 sections; and to outright repeal sections 48-2909, 54-642, 77-6309,  
17 81-1205, 81-1346, 81-1347, 81-1347.01, 81-1350, 81-1351, 81-1352,  
18 81-1353, 81-1354, 81-1384, 83-380, and 86-1313, Reissue Revised Statutes  
19 of Nebraska, section 39-1392, Revised Statutes Cumulative Supplement,  
20 2024, and sections 81-1348 and 81-1607, Revised Statutes Supplement,  
21 2025."

22 3. On page 2, strike lines 1 through 3.