

LEGISLATURE OF NEBRASKA
ONE HUNDRED NINTH LEGISLATURE
SECOND SESSION

LEGISLATIVE BILL 1096

FINAL READING

Introduced by Bostar, 29; at the request of the Governor; DeKay, 40.

Read first time January 15, 2026

Committee: Judiciary

1 A BILL FOR AN ACT relating to state security; to amend section 84-712.05,
2 Reissue Revised Statutes of Nebraska, sections 77-5723 and 77-6827,
3 Revised Statutes Cumulative Supplement, 2024, sections 77-3,114,
4 77-27,187.02, and 86-125, Revised Statutes Supplement, 2025, and
5 section 4, Legislative Bill 904, One Hundred Ninth Legislature,
6 Second Session, 2026; to adopt the Preventing Lethal Agricultural
7 and National Threats Act; to create restrictions relating to
8 contracts with foreign principals as provided; to define and
9 redefine terms; to change provisions relating to the use of tax
10 incentives as provided; to authorize the withholding of records
11 relating to critical infrastructure as provided; to provide a fine
12 and civil penalty for certain communications providers as
13 prescribed; to harmonize provisions; to provide severability; and to
14 repeal the original sections.
15 Be it enacted by the people of the State of Nebraska,

1 **Section 1.** Sections 1 to 5 of this act shall be known and may be
2 cited as the Preventing Lethal Agricultural and National Threats Act.

3 **Sec. 2.** For purposes of the Preventing Lethal Agricultural and
4 National Threats Act:

5 (1) Department means the Department of Agriculture; and

6 (2) High-risk agricultural pathogen or pest means:

7 (a) Any disease or pest included in the list of diseases or pests of
8 concern, as such list existed on January 1, 2026, established by the
9 Animal and Plant Health Inspection Service of the United States
10 Department of Agriculture pursuant to 7 U.S.C. 8914; and

11 (b) Any agent, toxin, or organism designated under section 5 of this
12 act as a high-risk agricultural pathogen or pest.

13 **Sec. 3.** (1) Except as otherwise provided in this section, no person
14 shall:

15 (a) Knowingly import a high-risk agricultural pathogen or pest into
16 this state; or

17 (b) Import a high-risk agricultural pathogen or pest into this state
18 with a conscious disregard of a substantial or unjustifiable risk that
19 the high-risk agricultural pathogen or pest could cause significant harm
20 to crops, livestock, or agricultural ecosystems.

21 (2) A person may import a high-risk agricultural pathogen or pest
22 into this state if such person possesses a permit or authorization for
23 such importation from the department or the Animal and Plant Health
24 Inspection Service of the United States Department of Agriculture.

25 **Sec. 4.** (1) Except as otherwise provided in this section, a
26 violation of section 3 of this act is a Class III felony.

27 (2) A violation of section 3 of this act is a Class IIA felony if
28 the violation:

29 (a) Involves concealment of the origin of a high-risk agricultural
30 pathogen or pest;

31 (b) Is committed by a person acting on behalf of, or funded by, a

1 foreign government; or

2 (c) Results in actual economic damage exceeding one million dollars.

3 **Sec. 5. (1)** The department may adopt and promulgate rules and
4 regulations that designate any agent, toxin, or organism as a high-risk
5 agricultural pathogen or pest if such agent, toxin, or organism is
6 capable of causing significant harm to crops, livestock, or agricultural
7 ecosystems.

8 (2) The department may adopt and promulgate rules and regulations to
9 carry out the Preventing Lethal Agricultural and National Threats Act.

10 **Sec. 6. (1)** For purposes of this section:

11 (a) Company means a for-profit sole proprietorship, organization,
12 association, corporation, partnership, joint venture, limited
13 partnership, limited liability partnership, or limited liability company,
14 including a wholly owned subsidiary, majority owned subsidiary, parent
15 company, or affiliate of those entities or business associations that
16 exists to make a profit;

17 (b) Critical infrastructure means the 911 system, a communication
18 infrastructure system, a cybersecurity system, a high voltage electric
19 grid, a hazardous waste treatment system, or a water treatment facility;

20 (c) Cybersecurity means the measures taken to protect a computer,
21 computer network, computer system, or other technology infrastructure
22 against unauthorized use or access;

23 (d) Foreign adversary means those countries listed in 15 C.F.R.
24 791.4, as such regulation existed on January 1, 2026;

25 (e) Foreign principal means:

26 (i) The government or any official of the government of a foreign
27 adversary;

28 (ii) A political party of a foreign adversary or a member of such
29 political party or any subdivision of such political party;

30 (iii)(A) A partnership, an association, a corporation, an
31 organization, or any other combination of persons organized under the

1 laws of or having its principal place of business in a foreign adversary;
2 (B) A subsidiary of an entity described in subdivision (1)(e)(iii)
3 (A) of this section; or
4 (C) An entity owned or controlled wholly or in part by any person,
5 entity, or collection of persons or entities described in subdivision (1)
6 (e)(iii)(A) or (B) of this section;
7 (iv) Any person who is domiciled in a foreign adversary and is not a
8 citizen or lawful permanent resident of the United States; and
9 (v) Any person, entity, or collection of persons or entities
10 described in subdivisions (1)(e)(i) through (iv) of this section having a
11 controlling interest in a partnership, association, corporation,
12 organization, trust, or any other legal entity or subsidiary formed for
13 the purpose of owning real property; and
14 (f) Governmental entity means any agency, department, board,
15 commission, or political subdivision of the state that owns, operates,
16 manages, or provides oversight for critical infrastructure.
17 (2)(a) A company or other entity constructing, repairing, operating,
18 or otherwise having significant access to critical infrastructure shall
19 not knowingly enter into a contract or other agreement relating to
20 critical infrastructure in this state with a foreign principal if the
21 contract or other agreement would allow the foreign principal to directly
22 or remotely access or control critical infrastructure in this state.
23 (b) A governmental entity shall not knowingly enter into a contract
24 or other agreement relating to critical infrastructure in this state with
25 a company that is a foreign principal if the contract or other agreement
26 would allow the foreign principal to directly or remotely access or
27 control critical infrastructure in this state.
28 (c) Notwithstanding subdivisions (2)(a) and (b) of this section, a
29 company or other entity may enter into a contract or agreement relating
30 to critical infrastructure with a foreign principal if all of the
31 following apply:

1 (i) There is no other reasonable option for addressing the need
2 relevant to state critical infrastructure; and

3 (ii) Not entering into such contract or agreement would pose a
4 greater threat to the state than the threat associated with entering into
5 the contract.

6 **Sec. 7.** Section 4, Legislative Bill 904, One Hundred Ninth
7 Legislature, Second Session, 2026, is amended to read:

8 Sec. 4. (1) Every person employed, retained, or authorized as a
9 consultant for a Chinese military company shall, before commencing any
10 influencing activity in Nebraska for such Chinese military company:

11 (a) File with the commission, on a form prescribed by the
12 commission, information that shall include at a minimum, the following:

13 (i) The name, permanent residence address, and office address of the
14 consultant;

15 (ii) The name and address of the Chinese military company
16 represented by such consultant;

17 (iii) A description of the business activity of the consultant;

18 (iv) An identification of the matters on which the consultant
19 expects to conduct influencing activity on behalf of such Chinese
20 military company;

21 (v) An affirmative acknowledgment by the consultant that such
22 consultant is influencing on behalf of, and thereby acting as an agent
23 of, a foreign adversary of the United States; and

24 (vi) The name and address of any official in the legislative or
25 executive branch, and of any members of any such official's staff or
26 immediate family, who are employed by the consultant or any person acting
27 on behalf of such consultant if such information is known or reasonably
28 should have been known to the consultant; and

29 (b) Disclose that such Chinese military company is a foreign
30 adversary of the United States.

31 (2) Any person who violates this section shall be subject to a civil

1 penalty of one hundred thousand dollars for each violation. For any
2 subsequent violation, the civil penalty shall be increased by one hundred
3 thousand dollars more than the previously assessed penalty, not to exceed
4 one million dollars per violation. All penalties collected under this
5 section shall be remitted to the State Treasurer for distribution in
6 accordance with Article VII, section 5, of the Constitution of Nebraska.

7 (3) For purposes of this section:

8 (a) Chinese military company has the same meaning as in section
9 1260H of Public Law 116-283, as such section existed on April 1, 2025,
10 and includes any subsidiary of a Chinese military company or any company
11 owned or controlled, in whole or in part, by a Chinese military company;
12 and

13 (b) Consultant means any person who engages in informing or advising
14 any other person regarding the policies of the State of Nebraska or the
15 political or public interest, policies, or relations of a foreign country
16 or of a foreign political party; and

17 (c) ~~(b)~~ Influencing activity includes, but is not limited to,
18 influencing by means of telephone, electronic mail, United States mail or
19 other mail delivery service, or in-person meetings.

20 **Sec. 8.** Section 77-3,114, Revised Statutes Supplement, 2025, is
21 amended to read:

22 77-3,114 (1) For purposes of this section:

23 (a) Company means any corporation, partnership, association,
24 organization, or other combination of persons;

25 (b) Foreign adversary means those countries listed in 15 C.F.R.
26 791.4, as such regulation existed on April 1, 2025;

27 (c) Foreign adversarial company means a company that:

28 (i) Is organized under the laws of a foreign adversary;

29 (ii) Has its principal place of business within a foreign adversary;

30 (iii) Is owned in whole or in part, operated, or controlled,
31 directly or indirectly, by the government of a foreign adversary; or

1 (iv) Is a direct or indirect subsidiary or parent of any company
2 otherwise described in subdivisions (1)(c)(i), (ii), or (iii) subdivision
3 (1)(c) of this section; and

4 (d) Government of a foreign adversary means any person or group of
5 persons exercising sovereign de facto or de jure political jurisdiction
6 over any foreign adversary, or over any part of such country, and
7 includes any subdivision of any such group and any group or agency to
8 which such sovereign de facto or de jure authority or functions are
9 directly or indirectly delegated. Such term shall include any faction or
10 body of insurgents within a country assuming to exercise governmental
11 authority whether such faction or body of insurgents has or has not been
12 recognized by the United States; -

13 (e) Group of companies means each person that is or would otherwise
14 be a member of the same unitary group if incorporated;

15 (f) Indirect subsidiary of a company means a company owned by
16 another company through one or more intermediary companies rather than
17 through direct ownership; and

18 (g) Any other term in this section shall have the same meaning as
19 used in the Nebraska Revenue Act of 1967.

20 (2) A foreign adversarial company shall be ineligible to receive any
21 benefits under an incentive program of the State of Nebraska, including
22 under:

23 (a) The Beginning Farmer Tax Credit Act;

24 (b) The Imagine Nebraska Act;

25 (c) The Nebraska Advantage Microenterprise Tax Credit Act;

26 (d) The Nebraska Advantage Research and Development Act;

27 (e) The Nebraska Advantage Rural Development Act;

28 (f) The Nebraska Job Creation and Mainstreet Revitalization Act;

29 (g) The New Markets Job Growth Investment Act;

30 (h) The Urban Redevelopment Act; and

31 (i) Any other tax or other incentive program created by legislative

1 or executive action for the purpose of recruitment or retention of
2 businesses in Nebraska.

3 (3) Any company that is not a foreign adversarial company shall only
4 use benefits against income taxes of the members of the same group of
5 companies that are not foreign adversarial companies. The tax liability
6 attributable to members of the unitary group that are foreign adversarial
7 companies shall be determined using the apportionment formula used to
8 determine the amount of tax due.

9 **Sec. 9.** Section 77-27,187.02, Revised Statutes Supplement, 2025, is
10 amended to read:

11 77-27,187.02 (1) To earn the incentives set forth in the Nebraska
12 Advantage Rural Development Act, the taxpayer shall file an application
13 for an agreement with the Tax Commissioner. There shall be no new
14 applications for incentives filed under this section after December 31,
15 2027.

16 (2) The application shall contain:

17 (a) A written statement describing the full expected employment or
18 type of livestock production and the investment amount for a qualified
19 business, as described in section 77-27,189, in this state;

20 (b) Sufficient documents, plans, and specifications as required by
21 the Tax Commissioner to support the plan and to define a project; and

22 (c) An application fee of (i) one hundred dollars for an investment
23 amount of less than twenty-five thousand dollars, (ii) two hundred fifty
24 dollars for an investment amount of at least twenty-five thousand dollars
25 but less than fifty thousand dollars, and (iii) five hundred dollars for
26 an investment amount of fifty thousand dollars or more. The fee shall be
27 remitted to the State Treasurer for credit to the Nebraska Incentives
28 Fund. The application and all supporting information shall be
29 confidential except for the name of the taxpayer, the location of the
30 project, and the amounts of increased employment or investment.

31 (3)(a) The Tax Commissioner shall approve the application and

1 authorize the total amount of credits expected to be earned as a result
2 of the project if he or she is satisfied that the plan in the application
3 defines a project that (i) meets the requirements established in section
4 77-27,188 and such requirements will be reached within the required time
5 period and (ii) for projects other than livestock modernization or
6 expansion projects, is located in an eligible county, city, or village.

7 (b) For applications filed in calendar year 2016 and each year
8 thereafter, the Tax Commissioner shall not approve further applications
9 from applicants described in subsection (1) of section 77-27,188 once the
10 expected credits from approved projects in this category total: For
11 calendar years 2016 through 2022, one million dollars; for calendar years
12 2023 through 2025, two million dollars; and for calendar year 2026 and
13 each calendar year thereafter, one million dollars. For applications
14 filed in calendar year 2016 and each year thereafter, the Tax
15 Commissioner shall not approve further applications from applicants
16 described in subsection (2) of section 77-27,188 once the expected
17 credits from approved projects in this category total: For calendar year
18 2016, five hundred thousand dollars; for calendar years 2017 and 2018,
19 seven hundred fifty thousand dollars; for calendar years 2019, 2020, and
20 2021, one million dollars; for calendar years 2022 through 2024, ten
21 million dollars; for calendar year 2025, seven million five hundred
22 thousand dollars; and for calendar year 2026 and each calendar year
23 thereafter, one million dollars. Four hundred dollars of the application
24 fee shall be refunded to the applicant if the application is not approved
25 because the expected credits from approved projects exceed such amounts.

26 (c) Applications for benefits shall be considered separately and in
27 the order in which they are received for the categories represented by
28 subsections (1) and (2) of section 77-27,188.

29 (d) Applications shall be filed by November 1 and shall be complete
30 by December 1 of each calendar year. Any application that is filed after
31 November 1 or that is not complete on December 1 shall be considered to

1 be filed during the following calendar year.

2 (4) After approval, the taxpayer and the Tax Commissioner shall
3 enter into a written agreement. The taxpayer shall agree to complete the
4 project, and the Tax Commissioner, on behalf of the State of Nebraska,
5 shall designate the approved plans of the taxpayer as a project and, in
6 consideration of the taxpayer's agreement, agree to allow the taxpayer to
7 use the incentives contained in the Nebraska Advantage Rural Development
8 Act up to the total amount that were authorized by the Tax Commissioner
9 at the time of approval. The application, and all supporting
10 documentation, to the extent approved, shall be considered a part of the
11 agreement. The agreement shall state:

12 (a) The levels of employment and investment required by the act for
13 the project;

14 (b) The time period under the act in which the required level must
15 be met;

16 (c) The documentation the taxpayer will need to supply when claiming
17 an incentive under the act;

18 (d) The date the application was filed; and

19 (e) The maximum amount of credits authorized.

20 (5) No incentives shall be given to a foreign adversarial company as
21 defined in section 77-3,114.

22 **Sec. 10.** Section 77-5723, Revised Statutes Cumulative Supplement,
23 2024, is amended to read:

24 77-5723 (1) In order to utilize the incentives set forth in the
25 Nebraska Advantage Act, the taxpayer shall file an application, on a form
26 developed by the Tax Commissioner, requesting an agreement with the Tax
27 Commissioner.

28 (2) The application shall contain:

29 (a) A written statement describing the plan of employment and
30 investment for a qualified business in this state;

31 (b) Sufficient documents, plans, and specifications as required by

1 the Tax Commissioner to support the plan and to define a project;

2 (c) If more than one location within this state is involved,
3 sufficient documentation to show that the employment and investment at
4 different locations are interdependent parts of the plan. A headquarters
5 shall be presumed to be interdependent with each other location directly
6 controlled by such headquarters. A showing that the parts of the plan
7 would be considered parts of a unitary business for corporate income tax
8 purposes shall not be sufficient to show interdependence for the purposes
9 of this subdivision;

10 (d) A nonrefundable application fee of one thousand dollars for a
11 tier 1 project, two thousand five hundred dollars for a tier 2, tier 3,
12 or tier 5 project, five thousand dollars for a tier 4 project, and ten
13 thousand dollars for a tier 6 project. The fee shall be credited to the
14 Nebraska Incentives Fund; and

15 (e) A timetable showing the expected sales tax refunds and what year
16 they are expected to be claimed. The timetable shall include both direct
17 refunds due to investment and credits taken as sales tax refunds as
18 accurately as possible.

19 The application and all supporting information shall be confidential
20 except for the name of the taxpayer, the location of the project, the
21 amounts of increased employment and investment, and the information
22 required to be reported by sections 77-5731 and 77-5734.

23 (3) An application must be complete to establish the date of the
24 application. An application shall be considered complete once it contains
25 the items listed in subsection (2) of this section, regardless of the Tax
26 Commissioner's additional needs pertaining to information or
27 clarification in order to approve or not approve the application.

28 (4) Once satisfied that the plan in the application defines a
29 project consistent with the purposes stated in the Nebraska Advantage Act
30 in one or more qualified business activities within this state, that the
31 taxpayer and the plan will qualify for benefits under the act, and that

1 the required levels of employment and investment for the project will be
2 met within the applicable time period prescribed in this subsection, the
3 Tax Commissioner shall approve the application. For a tier 6 project
4 submitted and approved by the Tax Commissioner prior to December 1, 2020,
5 or for any tier 1 or tier 3 project, the required levels of employment
6 and investment shall be met prior to the end of the fourth year after the
7 year in which the application was submitted. For a tier 6 project
8 submitted and approved by the Tax Commissioner on or after December 1,
9 2020, or for any tier 2, tier 4, or tier 5 project, the required levels
10 of employment and investment shall be met prior to the end of the sixth
11 year after the year in which the application was submitted. For a tier 5
12 project that is sequential to a tier 2 large data center project, the
13 required level of investment shall be met prior to the end of the fourth
14 year after the expiration of the tier 2 large data center project
15 entitlement period relating to sales tax exemptions.

16 (5) The Tax Commissioner shall make his or her determination to
17 approve or not approve an application within one hundred eighty days
18 after the date of the application. If the Tax Commissioner requests, by
19 mail or by electronic means, additional information or clarification from
20 the taxpayer in order to make his or her determination, such one-hundred-
21 eighty-day period shall be tolled from the time the Tax Commissioner
22 makes the request to the time he or she receives the requested
23 information or clarification from the taxpayer. The taxpayer and the Tax
24 Commissioner may also agree to extend the one-hundred-eighty-day period.
25 If the Tax Commissioner fails to make his or her determination within the
26 prescribed one-hundred-eighty-day period, the application shall be deemed
27 approved.

28 (6) Within one hundred eighty days after approval of the
29 application, the Tax Commissioner shall prepare and mail a written
30 agreement to the taxpayer for the taxpayer's signature. The taxpayer and
31 the Tax Commissioner shall enter into a written agreement. The taxpayer

1 shall agree to complete the project, and the Tax Commissioner, on behalf
2 of the State of Nebraska, shall designate the approved plan of the
3 taxpayer as a project and, in consideration of the taxpayer's agreement,
4 agree to allow the taxpayer to use the incentives contained in the
5 Nebraska Advantage Act. The application, and all supporting
6 documentation, to the extent approved, shall be considered a part of the
7 agreement. The agreement shall state:

8 (a) The levels of employment and investment required by the act for
9 the project;

10 (b) The time period under the act in which the required levels must
11 be met;

12 (c) The documentation the taxpayer will need to supply when claiming
13 an incentive under the act;

14 (d) The date the application was filed; and

15 (e) A requirement that the company update the Department of Revenue
16 annually on any changes in plans or circumstances which affect the
17 timetable of sales tax refunds as set out in the application. If the
18 company fails to comply with this requirement, the Tax Commissioner may
19 defer any pending sales tax refunds until the company does comply.

20 (7) The incentives contained in section 77-5725 shall be in lieu of
21 the tax credits allowed by the Nebraska Advantage Rural Development Act
22 for any project. In computing credits under the act, any investment or
23 employment which is eligible for benefits or used in determining benefits
24 under the Nebraska Advantage Act shall be subtracted from the increases
25 computed for determining the credits under section 77-27,188. New
26 investment or employment at a project location that results in the
27 meeting or maintenance of the employment or investment requirements, the
28 creation of credits, or refunds of taxes under the Employment and
29 Investment Growth Act shall not be considered new investment or
30 employment for purposes of the Nebraska Advantage Act. The use of
31 carryover credits under the Employment and Investment Growth Act, the

1 Invest Nebraska Act, the Nebraska Advantage Rural Development Act, or the
2 Quality Jobs Act shall not preclude investment and employment from being
3 considered new investment or employment under the Nebraska Advantage Act.
4 The use of property tax exemptions at the project under the Employment
5 and Investment Growth Act shall not preclude investment not eligible for
6 the property tax exemption from being considered new investment under the
7 Nebraska Advantage Act.

8 (8) A taxpayer and the Tax Commissioner may enter into agreements
9 for more than one project and may include more than one project in a
10 single agreement. The projects may be either sequential or concurrent. A
11 project may involve the same location as another project. No new
12 employment or new investment shall be included in more than one project
13 for either the meeting of the employment or investment requirements or
14 the creation of credits. When projects overlap and the plans do not
15 clearly specify, then the taxpayer shall specify in which project the
16 employment or investment belongs.

17 (9) The taxpayer may request that an agreement be modified if the
18 modification is consistent with the purposes of the act and does not
19 require a change in the description of the project. An agreement may not
20 be modified to a tier that would grant a higher level of benefits to the
21 taxpayer or to a tier 1 project. Once satisfied that the modification to
22 the agreement is consistent with the purposes stated in the act, the Tax
23 Commissioner and taxpayer may amend the agreement. For a tier 6 project,
24 the taxpayer must agree to limit the project to qualified activities
25 allowable under tier 2 and tier 4.

26 (10) No incentives shall be given to a foreign adversarial company
27 as defined in section 77-3,114.

28 **Sec. 11.** Section 77-6827, Revised Statutes Cumulative Supplement,
29 2024, is amended to read:

30 77-6827 (1) In order to utilize the incentives allowed in the
31 Imagine Nebraska Act, the taxpayer shall file an application with the

1 director, on a form developed by the director, requesting an agreement.

2 (2) The application shall:

3 (a) Identify the taxpayer applying for incentives;

4 (b) Identify all locations sought to be within the agreement and the
5 reason each such location constitutes or is expected to constitute a
6 qualified location;

7 (c) State the estimated, projected amount of new investment and the
8 estimated, projected number of new employees;

9 (d) Identify the required levels of employment and investment for
10 the various incentives listed within section 77-6831 that will govern the
11 agreement. The taxpayer may identify different levels of employment and
12 investment until the first December 31 following the end of the ramp-up
13 period on a form approved by the director. The identified levels of
14 employment and investment will govern all years covered under the
15 agreement;

16 (e) Identify whether the agreement is for a single qualified
17 location, all qualified locations within a county, all qualified
18 locations in more than one county, or all qualified locations within the
19 state;

20 (f) Acknowledge that the taxpayer understands the requirements for
21 offering health coverage, and for reporting the value of such coverage,
22 as specified in the Imagine Nebraska Act;

23 (g) Acknowledge that the taxpayer does not violate any state or
24 federal law against discrimination;

25 (h) Acknowledge that the taxpayer understands the requirements for
26 providing a sufficient package of benefits to its employees as specified
27 in the Imagine Nebraska Act; and

28 (i) Contain a nonrefundable application fee of five thousand
29 dollars. The fee shall be remitted to the State Treasurer for credit to
30 the Nebraska Incentives Fund.

31 (3) An application must be complete to establish the date of the

1 application. An application shall be considered complete once it contains
2 the items listed in subsection (2) of this section.

3 (4) Once satisfied that the application is consistent with the
4 purposes stated in the ImagiNE Nebraska Act for one or more qualified
5 locations within this state, the director shall approve the application,
6 subject to the base authority limitations provided in section 77-6839.

7 (5) The director shall make his or her determination to approve or
8 not approve an application within ninety days after the date of the
9 application. If the director requests, by mail or by electronic means,
10 additional information or clarification from the taxpayer in order to
11 make his or her determination, such ninety-day period shall be tolled
12 from the time the director makes the request to the time he or she
13 receives the requested information or clarification from the taxpayer.
14 The taxpayer and the director may also agree to extend the ninety-day
15 period. If the director fails to make his or her determination within the
16 prescribed ninety-day period, the application is deemed approved, subject
17 to the base authority limitations provided in section 77-6839.

18 (6) There shall be no new applications for incentives filed under
19 this section after December 31, 2030. All complete applications filed on
20 or before December 31, 2030, shall be considered by the director and
21 approved if the location or locations and taxpayer qualify for benefits,
22 subject to the base authority limitations provided in section 77-6839.
23 Agreements may be executed with regard to complete applications filed on
24 or before December 31, 2030. All agreements pending, approved, or entered
25 into before such date shall continue in full force and effect.

26 (7) No incentives shall be given to a foreign adversarial company as
27 defined in section 77-3,114.

28 **Sec. 12.** Section 84-712.05, Reissue Revised Statutes of Nebraska, is
29 amended to read:

30 84-712.05 The following records, unless publicly disclosed in an
31 open court, open administrative proceeding, or open meeting or disclosed

1 by a public entity pursuant to its duties, may be withheld from the
2 public by the lawful custodian of the records:

3 (1) Personal information in records regarding a student, prospective
4 student, or former student of any educational institution or exempt
5 school that has effectuated an election not to meet state approval or
6 accreditation requirements pursuant to section 79-1601 when such records
7 are maintained by and in the possession of a public entity, other than
8 routine directory information specified and made public consistent with
9 20 U.S.C. 1232g, as such section existed on February 1, 2013, and
10 regulations adopted thereunder;

11 (2) Medical records, other than records of births and deaths and
12 except as provided in subdivisions (5) and (27) of this section, in any
13 form concerning any person; records of elections filed under section
14 44-2821; and patient safety work product under the Patient Safety
15 Improvement Act;

16 (3) Trade secrets, academic and scientific research work which is in
17 progress and unpublished, and other proprietary or commercial information
18 which if released would give advantage to business competitors and serve
19 no public purpose;

20 (4) Records which represent the work product of an attorney and the
21 public body involved which are related to preparation for litigation,
22 labor negotiations, or claims made by or against the public body or which
23 are confidential communications as defined in section 27-503;

24 (5) Records developed or received by law enforcement agencies and
25 other public bodies charged with duties of investigation or examination
26 of persons, institutions, or businesses, when the records constitute a
27 part of the examination, investigation, intelligence information,
28 complaints or inquiries from residents of this state or other interested
29 persons, informant identification, or strategic or tactical information
30 used in law enforcement training, except that this subdivision shall not
31 apply to records so developed or received:

1 (a) Relating to the presence of and amount or concentration of
2 alcohol or drugs in any body fluid of any person; or

3 (b) Relating to the cause of or circumstances surrounding the death
4 of an employee arising from or related to his or her employment if, after
5 an investigation is concluded, a family member of the deceased employee
6 makes a request for access to or copies of such records. This subdivision
7 does not require access to or copies of informant identification, the
8 names or identifying information of members of the public making
9 complaints or inquiries, other information which would compromise an
10 ongoing criminal investigation, or information which may be withheld from
11 the public under another provision of law. For purposes of this
12 subdivision, family member means a spouse, child, parent, sibling,
13 grandchild, or grandparent by blood, marriage, or adoption;

14 (6) The identity and personal identifying information of an alleged
15 victim of sexual assault or sex trafficking as provided in section
16 29-4316;

17 (7) Appraisals or appraisal information and negotiation records
18 concerning the purchase or sale, by a public body, of any interest in
19 real or personal property, prior to completion of the purchase or sale;

20 (8) Personal information in records regarding personnel of public
21 bodies other than salaries and routine directory information;

22 (9) Information solely pertaining to protection of the security of
23 public property and persons on or within public property, such as
24 specific, unique vulnerability assessments or specific, unique response
25 plans, either of which is intended to prevent or mitigate criminal acts
26 the public disclosure of which would create a substantial likelihood of
27 endangering public safety or property; computer or communications network
28 schema, passwords, and user identification names; guard schedules; lock
29 combinations; or public utility infrastructure specifications or design
30 drawings the public disclosure of which would create a substantial
31 likelihood of endangering public safety or property, unless otherwise

1 provided by state or federal law;

2 (10)(a) Except as otherwise provided in this subdivision (10),
3 information ~~(10) Information~~ that relates details of physical and cyber
4 assets of critical energy infrastructure, critical water infrastructure,
5 critical telecommunications and broadband infrastructure, or critical
6 electric infrastructure, including (i) (a) specific engineering,
7 vulnerability, or detailed design information about proposed or existing
8 critical energy infrastructure, critical water infrastructure, critical
9 telecommunications and broadband infrastructure, or critical electric
10 infrastructure that (A) (i) relates details about the production,
11 generation, transportation, transmission, or distribution of energy,
12 electronic data, or water, (B) (ii) could be useful to a person in
13 planning an attack on such critical infrastructure, and (C) (iii) does
14 not simply give the general location of the critical infrastructure and
15 (ii) (b) the identity of personnel whose primary job function makes such
16 personnel responsible for (A) (i) providing or granting individuals
17 access to physical or cyber assets or (B) (ii) operating and maintaining
18 physical or cyber assets, if a reasonable person, knowledgeable of the
19 electric, water, telecommunications and broadband, utility or energy
20 industry, would conclude that the public disclosure of such identity
21 could create a substantial likelihood of risk to such physical or cyber
22 assets.

23 (b) Subdivision (10)(a)(ii) (10)(b) of this section shall not apply
24 to the identity of a chief executive officer, general manager, vice
25 president, or board member of a public entity that manages critical
26 energy infrastructure, critical water infrastructure, critical
27 telecommunications and broadband infrastructure, or critical electric
28 infrastructure. The lawful custodian of the records must provide a
29 detailed job description for any personnel whose identity is withheld
30 pursuant to subdivision (10)(a)(ii) (10)(b) of this section.

31 (c) This subdivision (10) does not apply to the following

1 information regarding critical water infrastructure:

2 (i) Information relating to water quality, including consumer
3 confidence reports and sampling results, public notices of violations,
4 and compliance monitoring data;

5 (ii) Information relating to general descriptions of facilities,
6 projects, budgets, or maintenance activities that does not reveal
7 specific vulnerabilities; or

8 (iii) Information relating to water usage, water consumption, or
9 water emissions.

10 (d) For purposes of ~~this~~ subdivision (10) of ~~this section~~, critical
11 energy infrastructure, critical water infrastructure, critical
12 telecommunications and broadband infrastructure, and critical electric
13 infrastructure mean existing and proposed systems and assets, including a
14 system or asset of the bulk-power system, whether physical or virtual,
15 the incapacity or destruction of which would negatively affect security,
16 economic security, public health or safety, operation of the 911 service
17 system as defined in section 86-1048, or any combination of such matters;

18 (11) The security standards, procedures, policies, plans,
19 specifications, diagrams, access lists, and other security-related
20 records of the Lottery Division of the Department of Revenue and those
21 persons or entities with which the division has entered into contractual
22 relationships. Nothing in this subdivision shall allow the division to
23 withhold from the public any information relating to:

24 (a) Amounts paid persons or entities with which the division has
25 entered into contractual relationships;

26 (b) Amounts of prizes paid; or

27 (c) The name of any prize winner awarded a prize of less than two
28 hundred fifty thousand dollars, and the city, village, or county where
29 the prize winner resides;

30 (12) With respect to public utilities and except as provided in
31 sections 43-512.06 and 70-101, personally identified private customer

1 account payment and customer use information, credit information on
2 others supplied in confidence, and customer lists;

3 (13) Records or portions of records kept by a publicly funded
4 library which, when examined with or without other records, reveal the
5 identity of any library patron using the library's materials or services;

6 (14) Correspondence, memoranda, and records of telephone calls
7 related to the performance of duties by a member of the Legislature in
8 whatever form. The lawful custodian of the correspondence, memoranda, and
9 records of telephone calls, upon approval of the Executive Board of the
10 Legislative Council, shall release the correspondence, memoranda, and
11 records of telephone calls which are not designated as sensitive or
12 confidential in nature to any person performing an audit of the
13 Legislature. A member's correspondence, memoranda, and records of
14 confidential telephone calls related to the performance of his or her
15 legislative duties shall only be released to any other person with the
16 explicit approval of the member;

17 (15) Records or portions of records kept by public bodies which
18 would reveal the location, character, or ownership of any known
19 archaeological, historical, or paleontological site in Nebraska when
20 necessary to protect the site from a reasonably held fear of theft,
21 vandalism, or trespass. This section shall not apply to the release of
22 information for the purpose of scholarly research, examination by other
23 public bodies for the protection of the resource or by recognized tribes,
24 the Unmarked Human Burial Sites and Skeletal Remains Protection Act, or
25 the federal Native American Graves Protection and Repatriation Act;

26 (16) Records or portions of records kept by public bodies which
27 maintain collections of archaeological, historical, or paleontological
28 significance which reveal the names and addresses of donors of such
29 articles of archaeological, historical, or paleontological significance
30 unless the donor approves disclosure, except as the records or portions
31 thereof may be needed to carry out the purposes of the Unmarked Human

1 Burial Sites and Skeletal Remains Protection Act or the federal Native
2 American Graves Protection and Repatriation Act;

3 (17) Library, archive, and museum materials acquired from
4 nongovernmental entities and preserved solely for reference, research, or
5 exhibition purposes, for the duration specified in subdivision (17)(b) of
6 this section, if:

7 (a) Such materials are received by the public custodian as a gift,
8 purchase, bequest, or transfer; and

9 (b) The donor, seller, testator, or transferor conditions such gift,
10 purchase, bequest, or transfer on the materials being kept confidential
11 for a specified period of time;

12 (18) Job application materials submitted by applicants, other than
13 finalists or a priority candidate for a position described in section
14 85-106.06 selected using the enhanced public scrutiny process in section
15 85-106.06, who have applied for employment by any public body as defined
16 in section 84-1409. For purposes of this subdivision, (a) job application
17 materials means employment applications, resumes, reference letters, and
18 school transcripts and (b) finalist means any applicant who is not an
19 applicant for a position described in section 85-106.06 and (i) who
20 reaches the final pool of applicants, numbering four or more, from which
21 the successful applicant is to be selected, (ii) who is an original
22 applicant when the final pool of applicants numbers less than four, or
23 (iii) who is an original applicant and there are four or fewer original
24 applicants;

25 (19)(a) Records obtained by the Public Employees Retirement Board
26 pursuant to section 84-1512 and (b) records maintained by the board of
27 education of a Class V school district and obtained by the board of
28 trustees or the Public Employees Retirement Board for the administration
29 of a retirement system provided for under the Class V School Employees
30 Retirement Act pursuant to section 79-989;

31 (20) Social security numbers; credit card, charge card, or debit

1 card numbers and expiration dates; and financial account numbers supplied
2 to state and local governments;

3 (21) Information exchanged between a jurisdictional utility and city
4 pursuant to section 66-1867;

5 (22) Draft records obtained by the Nebraska Retirement Systems
6 Committee of the Legislature and the Governor from Nebraska Public
7 Employees Retirement Systems pursuant to subsection (4) of section
8 84-1503;

9 (23) All prescription drug information submitted pursuant to section
10 71-2454, all data contained in the prescription drug monitoring system,
11 and any report obtained from data contained in the prescription drug
12 monitoring system;

13 (24) Information obtained by any government entity, whether federal,
14 state, county, or local, regarding firearm registration, possession,
15 sale, or use that is obtained for purposes of an application permitted or
16 required by law or contained in a permit or license issued by such
17 entity. Such information shall be available upon request to any federal,
18 state, county, or local law enforcement agency;

19 (25) The security standards, procedures, policies, plans,
20 specifications, diagrams, and access lists and other security-related
21 records of the State Racing and Gaming Commission, those persons or
22 entities with which the commission has entered into contractual
23 relationships, and the names of any individuals placed on the list of
24 self-excluded persons with the commission as provided in section 9-1118.
25 Nothing in this subdivision shall allow the commission to withhold from
26 the public any information relating to the amount paid any person or
27 entity with which the commission has entered into a contractual
28 relationship, the amount of any prize paid, the name of the prize winner,
29 and the city, village, or county where the prize winner resides;

30 (26) Records relating to the nature, location, or function of
31 cybersecurity by the State of Nebraska or any of its political

1 subdivisions or any other public entity subject to sections 84-712 to
2 84-712.09, including, but not limited to, devices, programs, or systems
3 designed to protect computer, information technology, or communications
4 systems against terrorist or other attacks. The Nebraska Information
5 Technology Commission shall adopt and promulgate rules and regulations to
6 implement this subdivision;

7 (27) Vital event records, unless all information designated as
8 confidential under the Vital Statistics Act or all personally
9 identifiable information is redacted by the Department of Health and
10 Human Services;

11 (28) Information or records from historical indexes within one
12 hundred years after the event date of the information or record; and

13 (29) The certificate number for any vital event certificate.

14 **Sec. 13.** Section 86-125, Revised Statutes Supplement, 2025, is
15 amended to read:

16 86-125 Notwithstanding the provisions of section 86-124:

17 (1) Any communications provider providing service in Nebraska shall
18 file a registration form with and pay a registration fee to the Public
19 Service Commission. Any communications provider shall register with the
20 commission prior to providing service. The commission shall prescribe the
21 registration form to be filed pursuant to this section;

22 (2) A communications provider providing the services described in
23 subdivision ~~(8)(a)~~ ~~(7)(a)~~ of this section shall provide the commission
24 with the name, address, telephone number, and email address of a contact
25 person concerning:

26 (a) The Nebraska Telecommunications Universal Service Fund Act and
27 related surcharges, if applicable;

28 (b) The Telecommunications Relay System Act and related surcharges,
29 if applicable;

30 (c) The 911 Service System Act and related surcharges, if
31 applicable; and

1 (d) Consumer complaints and inquiries;

2 (3) A communications provider providing the services described in
3 subdivision (8)(b) ~~(7)(b)~~ of this section shall provide the commission
4 with the name, address, telephone number, and email address of a person
5 with managerial responsibility for Nebraska operations;

6 (4) A communications provider shall:

7 (a) Submit a registration fee at the time of submission of the
8 registration form. The commission shall set the fee in an amount
9 sufficient to cover the costs of administering the registration process
10 but not to exceed fifty dollars;

11 (b) Keep the information required by this section current and notify
12 the commission of any changes to such information within sixty days after
13 the change; and

14 (c) Certify to the commission by January 1 each year that such
15 communications provider does not use or provide any communications
16 equipment or service deemed to pose a threat to national security
17 identified on the Covered List developed pursuant to 47 C.F.R. 1.50002,
18 as such regulation existed on January 1, 2023, and published by the
19 Public Safety and Homeland Security Bureau of the Federal Communications
20 Commission pursuant to the federal Secure and Trusted Communications
21 Networks Act of 2019, 47 U.S.C. 1601 et seq., as such act existed on
22 January 1, 2023, and the rules adopted pursuant to such act by the
23 Federal Communications Commission on November 11, 2022, in its Report and
24 Order FCC 22-84;

25 ~~(5)(a) (5)~~ The commission shall ~~may~~, pursuant to section 75-156,
26 administratively fine any communications provider which violates
27 subdivision (4)(c) of this section. ÷

28 (b) The commission may, pursuant to section 75-156, administratively
29 fine any communications provider which violates any other provision of
30 this section;

31 (6) Beginning November 8, 2026, in addition to other penalties and

1 relief provided by law, the Attorney General may assess a civil penalty
2 of up to ten thousand dollars per day against any communications provider
3 that fails to submit the annual certification required under this section
4 or is unable to certify that its network is free of covered
5 communications equipment and services pursuant to subdivision (4)(c) of
6 this section;

7 (7) ~~(6)~~ This section applies to all communications providers
8 providing service in Nebraska except for those communications providers
9 otherwise regulated under the Nebraska Telecommunications Regulation Act;
10 and

11 (8) ~~(7)~~ For purposes of this section, communications provider means
12 any entity that:

13 (a) Uses telephone numbers or Internet protocol addresses or their
14 functional equivalents or successors to provide information of a user's
15 choosing by aid of wire, cable, wireless, satellite, or other like
16 connection, whether part of a bundle of services or offered separately,
17 (i) which provides or enables real-time or interactive voice
18 communications and (ii) in which the voice component is the primary
19 function; or

20 (b) Provides any service, whether part of a bundle of services or
21 offered separately, used for transmission of information of a user's
22 choosing regardless of the transmission medium or technology employed,
23 that connects to a network that permits the end user to engage in
24 electronic communications, including, but not limited to, service
25 provided directly (i) to the public or (ii) to such classes of users as
26 to be effectively available directly to the public.

27 **Sec. 14.** If any section in this act or any part of any section is
28 declared invalid or unconstitutional, the declaration shall not affect
29 the validity or constitutionality of the remaining portions.

30 **Sec. 15.** Original section 84-712.05, Reissue Revised Statutes of
31 Nebraska, sections 77-5723 and 77-6827, Revised Statutes Cumulative

1 Supplement, 2024, sections 77-3,114, 77-27,187.02, and 86-125, Revised
2 Statutes Supplement, 2025, and section 4, Legislative Bill 904, One
3 Hundred Ninth Legislature, Second Session, 2026, are repealed.