

One Hundred Ninth Legislature - Second Session - 2026

Introducer's Statement of Intent

LB770

Chairperson: Senator R. Brad von Gillern

Committee: Revenue

The following constitutes the reasons for this bill and the purposes which are sought to be accomplished thereby:

LB50 (2025) reinstated the community colleges' nameplate capacity tax revenue that was lost as a result of a funding model change. LB770 would clarify that counties continue to receive a one-percent commission for their role in distributing nameplate capacity taxes. This calculation would occur before the five-percent distribution to the community colleges. Counties have traditionally kept a commission on distributions of property taxes or excise taxes meant to replace property taxes, but that assumption was called into question after the passage of LB50.

The bill would also codify the long-standing two-percent commission on distributions for reclamation districts and agricultural societies.

Principal Introducer: _____

Senator Barry DeKay