

THE NEBRASKA LEGISLATURE'S
WEEKLY PUBLICATION

UPDATE

Lawmakers amend, advance tax cuts

Senators advanced a package of tax cuts to final reading May 3 totaling approximately \$425 million over the next two years.

As amended, **LB 367** would result in a net tax cut of \$208.3 million in fiscal year 2007-08 and \$216.4 million in FY2008-09.

The bill, which was originally introduced by Nicksen Sen. Ray Janssen, includes changes to taxes on property, sales, estates and income. Sen. Chris Lange-

meier of Schuyler offered a compromise amendment, adopted 37-7, that made significant revisions to the proposal as compared to the form in which it was advanced by the Revenue Committee.

The amended bill would provide state funding for a property tax credit for all real property owners. The credits would flow through county government based on valuation and appear on each taxpayer's property tax statement. The

property tax credits would equal approximately \$105 million of property tax relief in FY2007-08 and approximately \$115 million in FY2008-09.

The sales tax on construction labor would be repealed. A new sales tax exemption for community-based wind energy projects would be granted, the current tax credit for renewable energy projects increased and an existing one megawatt capacity requirement eliminated in

order to make the credit available for more projects. The sales tax changes would result in reduced revenues of approximately \$6 million in FY2007-08 and \$9.1 million in FY2008-09.

The state's estate tax would be repealed. That move would reduce revenues by approximately \$13.2 million in FY2007-08 and \$25 million in FY2008-09.

The bill would address the "marriage penalty" by

(CONTINUED ON PAGE 7)

Class I school bill advances

Lawmakers gave second-round approval May 1 to a bill that would respond to the voters on the issue of Class I school districts in Nebraska.

Class I school districts generally serve only kindergarten through eighth grade. Class VI districts, which were eliminated in 2005 by the enactment of **LB 126**, served only high school students.

Along with eliminating Class VI school districts, LB 126 required Class I school districts to assimilate into K-12 school systems beginning in the 2006-07 school year. Some Class I districts, based on proximity, size and enrollment, were granted protections from closing under the legislation.

(CONTINUED ON PAGE 9)



Lincoln Sen. Ron Raikes and Malcolm Sen. Carol Hudkins

INSIDE:

• Budget bills advanced • Committee advances OPS bill • Meet Senators Carlson and Nelson • Weekly Review

ISSUES UPFRONT



Appropriations

Senators give first-round approval to budget package

The budget package received first-round approval May 1. **LB 321**, the mainline budget bill, advanced to select file on a 35-1 vote.

The budget anticipates spending \$7.1 billion for the upcoming biennium. Overall spending levels would increase by 3.7 percent in fiscal year 2007-08 and 5.3 percent in FY2008-09. Those spending increases would be significantly less than the 7.8 percent and 7 percent increases realized in FY2005-06 and FY2006-07. The budget package anticipates revenue growth of 3.9 percent in FY2007-08 and 5.1 percent in FY2008-09.

The committee's budget proposes spending approximately \$59 million more over the two-year period than does the budget proposed by Gov. David Heineman. That difference is attributable to:

- salary increases for employees of the University of Nebraska and state colleges;
- state employee salary increases resulting mostly from a special master ruling;
- updated state school aid information; and
- health and human services provider rate adjustments.

Debate on the budget centered on a portion of funding for the state Department of Health and Human Services and funding increases for state universities.



Omaha Sen. Gwen Howard offered, and later withdrew, an amendment that would have restored \$2 million of funding each year for HHS.



Sen. Gwen Howard

"All the obligations that are put on this department will remain as is," Howard said. "If we're expecting the same degree of service delivery, we're going to be sorely disappointed with this reduction."

Howard expressed concern that the cuts would be absorbed by case workers and other staff "on the front lines."

Elk Creek Sen. Lavon Heidemann, chairperson of the Appropriations Committee, said the cuts could be absorbed by a reduction in administrative costs. Sen. Lowen Kruse of Omaha agreed that the department would not necessarily have to cut case workers.



Sen. Lavon Heidemann

"We have confidence that they can do it if we put a little pressure

on them," Kruse said.

Sen. Philip Erdman of Bayard questioned the effect of capital construction spending on the overall spending growth.



Sen. Philip Erdman

The committee's report anticipates a spending growth rate of 4.5 percent. However, the committee's plan also transfers about \$75 million from the cash reserve fund, which is not included in the spending growth rate calculation. Erdman said if it was, the actual spending growth rate would be more like 5.7 percent.

Lincoln Sen. Bill Avery said he appreciated the committee's 4 percent overall increase in funding for the University of Nebraska. However, he said the increase would only cover salary increases.



Sen. Bill Avery

"When the university is faced with tough choices, programs will be hurt," Avery said.

He also said tuition likely would

ISSUES UPFRONT



have to increase to help cover the growing cost of utilities and other expenses.

Several other bills comprise the budget package.

LB 317 would provide for deficit appropriations and advanced 41-0.

LB 318 would appropriate funds for salaries of members of the Legislature and advanced on a 44-0 vote.

LB 319 would appropriate funds for salaries of constitutional officers and advanced 36-0.

LB 320 would appropriate funds for capital construction and advanced on a 40-0 vote.

LB 322 would change provisions relating to certain funds and provide for transfers of funds and extend an excise tax. The bill advanced on a 39-0 vote.

LB 323 would provide for transfers from the cash reserve fund and was advanced to select file on a vote of 38-0.

Education

OPS bill moves to floor

The Education Committee voted 6-2 May 3 to advance a bill relating to school funding, boundaries and student achievement in the Omaha metropolitan area.

LB 641, sponsored by Lincoln Sen. Ron Raikes, has been selected as a major proposal by the speaker, which will allow for special scheduling and the ordering of amendments.

In 2006, the Legislature passed



Sen. Ron Raikes

LB 1024, which resulted in a learning community comprised of the school districts in Douglas and Sarpy counties. Among the many provisions of LB 1024, the law:

- created a mechanism for the formation of learning communities governed by a coordinating council, resulting in school districts in Douglas and Sarpy counties becoming part of a learning community;
- required schools in the learning community to have a common local property tax levy;
- required boundaries of school districts in the learning community to remain as they were on March 1, 2006, except that boundaries could be changed with the approval of the coordinating council, the State Committee for the Reorganization of School Districts and the affected school district boards;
- required the reorganization of Class V school districts – Omaha Public Schools is currently the state's only Class V district – into separate districts with at least two high schools effective July 1, 2008; and
- required the formation of an integration task force charged with examining how issues of diversity and integration in the learning community's school districts can best be addressed.

Since the passage of LB 1024 last year, efforts to find alternative solutions have continued. Implementation of the law was put on hold by a court injunction.

As proposed by the committee, LB 641 would redefine learning communities as designated educational service units with governing boards operating as both ESU boards and learning community coordinating councils.

The learning community would be authorized to assess a common levy for school district general funds, school district building funds and certain capital projects.

Local students could attend any school in the learning community with capacity and transportation provided either free or for a fee. Preference for transfers would be given to students in poverty, except in focus schools and programs. In focus schools and programs, preferences would be given to achieve the same socioeconomic balance as found in the learning community as a whole.

A student achievement coordinator would develop a plan to improve educational achievement statewide with a focus on students in poverty, students with limited English proficiency and highly mobile students. Learning communities would provide elementary learning centers focused on assisting students and families facing educational challenges. Class V district school boards would form subcommittees to provide greater interaction between the board, the community and the school on elementary school issues.

The school finance formula would be revised to reflect learning communities, class sizes, student growth, teacher education and common levies. Poverty and limited English proficiency plans would be required for the respective allowances. The budget limitations also would be revised to reflect the needs calculated for each school district.

Under the bill, learning community coordinating councils would be charged with assisting in dispute resolution, which would include a learning community

ISSUES UPFRONT

ombudsman and referrals to mediation centers.

The portion of the existing law that would result in the division of the OPS district would be repealed. Specifically, the bill would freeze boundaries of school districts in the same county as and adjacent to a metropolitan class city as they were in March 2006. Omaha, which is in Douglas County, is currently the state's only metropolitan class city.

Finally, learning community coordinating councils would work with planning commissions on the deconcentration of affordable housing.

Judiciary

Bill would study parole and probation merger

A bill that would study a proposed merger of the functions of probation and parole advanced to select file May 3.

Currently, parole functions are administered by the Department of Corrections, in the state's executive branch, while probation is administered by the judicial branch. Voters approved a measure on the November 2006 ballot that permits the Legislature to merge the offices responsible for probation and parole.

Introduced by Omaha Sen. John Synowiecki, **LB 540** originally would have created a commission to study the issue.



Sen. John Synowiecki

Synowiecki said that discussions with others since introducing the bill led him to believe that commissioning

a study through the Community Corrections Council is a more efficient way for the Legislature to gather information on the proposed merger.

As a result, he brought an amendment, adopted 34-0, which would direct the Community Corrections Council to contract with the Vera Institute of Justice to conduct a study that would:

- identify areas of overlap in services provided by probation and parole and assess the potential for coordination of services and resources;
- evaluate the optimum delivery methods for offender services and analyze whether a single system would be beneficial to the state and offenders;
- undertake a comparative analysis of other state's probation and parole administrative systems, including personnel salary and benefits, hiring standards, caseloads and training curriculum; and
- assess the service needs of juvenile probationers and the appropriate level of services that should be available to juveniles statewide.

The findings of the study would be reported to the speaker of the Legislature, the governor and the Supreme Court chief justice by Dec. 31.

Synowiecki said a merger of the two functions would provide administrative efficiency, promote offender rehabilitation services and enhance public safety and victim services.

He explained that the current system requires a parole officer from Lincoln to drive a state car to Falls City to meet with an offender about substance abuse and workforce development issues.

"This all goes on when there's

a probation officer in Falls City, and guess what services they do? Substance abuse and workforce development," he said.

Scottsbluff Sen. John Harms said a merger would probably be beneficial, but that the study would help the state be sure that it is the best course of action.



Sen. John Harms

"This would show the critics it's the right thing to do," he said.

The committee amendment was adopted 28-0 and the bill advanced 30-0.

Recreational liability bill advanced to final reading

Senators advanced a bill dealing with political subdivisions' liability for accidents on public and private lands to final reading May 2.

LB 564, sponsored by Omaha Sen. Mike Friend, was introduced



Sen. Mike Friend

in response to a 2006 Nebraska Supreme Court decision, *Bronsen v. Dawes County*. In that case, the court overruled more than 25 years of precedent declaring that state law does not provide governmental entities with the same limited immunity afforded to private landowners who make their land available free of charge to the public for recreational purposes.

Friend has said the state and many of its political subdivisions have opened thousands of acres of public land over the years for

ISSUES UPFRONT

activities such as hunting, fishing, swimming, hiking and biking. These recreational uses of the land now leave governmental entities open to significant legal and financial vulnerability, Friend said.

Several towns have closed public facilities, such as skate parks and biking trails, as a result.

The bill would specifically create three exemptions to the liability of state or local government for claims relating to recreational activities for which no fee is charged:

- claims resulting from the inherent risk of the activity;
- claims arising out of a spot or localized defect of the premises unless the defect is not corrected by the state or political subdivision within a reasonable time after actual or constructive notice of the defect; and
- claims arising out of the design of a skate park or bicycle motocross park that was constructed using generally

recognized standards in existence at the time the facility was constructed.

Omaha Sen. Ernie Chambers argued that the bill would allow political subdivisions to provide inherently dangerous activities to children while taking no responsibility for the children's safety or the expenses resulting from their injuries. He made several failed attempts to postpone or bracket the bill.

Chambers said the least political subdivisions could do when providing facilities for dangerous activities would be to post signs alerting participants that the political subdivision will not be liable for

injuries resulting from the activity.

Sen. Steve Lathrop of Omaha questioned the necessity of posting such signs at bicycle motocross and skate parks when similar signs about liability are not posted for other potentially injurious activities, such as football. However, he said, he was willing to accommodate Chambers' concerns.

Lathrop introduced a compromise amendment that would require political subdivisions to post and maintain a sign at each skateboard park and bicycle motocross park sponsored by the political subdivision indicating that it is not liable for injury or death resulting from the inherent risks of the recreational activities.

Under the amendment, the absence of a sign would not increase liability on the part of the political subdivision.

The amendment was adopted 30-0 and the bill advanced to final reading on a voice vote.



Sen. Steve Lathrop

sales tax from the leasing of motor vehicles to the Highway Trust Fund and Highway Allocation Fund in the same manner as sales taxes collected from the sale of motor vehicles. Currently, the sales tax revenues from leased vehicles are allocated to the state's general fund.

The bill would apply to motor vehicle leases that are for a period of more than 31 days.

According to the Legislative Fiscal Office, the bill would reduce revenues for the state's general fund by \$7.3 million in fiscal year 2007-08 and \$9.9 million in FY2008-09. The bill would increase funding to the state Department of Roads by \$3.5 million in FY2007-08 and \$4.8 million in FY2008-09.

Fischer explained that the decision to funnel sales taxes from leased vehicles into the general fund rather than the highway funds was made in the 1960s, when leased cars were mostly short-term rentals.

In recent years, leasing cars has become a common alternative to owning, Fischer said. Those lessees should also be contributing taxes to road upkeep and the much needed development of new roads, she said.

"We're headed for a preservation mode. And we need more than preservation," Fischer said.

Omaha Sen. Ernie Chambers objected to directing more tax revenue to the highway funds, saying the state Department of Roads lacks sufficient oversight and comprehensive planning and has a history of building substandard roads.

"Why are roads built so shoddily that they have to be ripped out and rebuilt every three years?" he asked. "The Roads Department doesn't care. It's more money for them."



Sen. Ernie Chambers

Revenue

Shift of leased vehicle tax proceeds advanced

Lawmakers advanced a proposal to final reading May 3 that would increase funding for road construction projects.

LB 305, sponsored by Valentine Sen. Deb Fischer, would direct the



Sen. Deb Fischer

ISSUES UPFRONT

Chambers made unsuccessful attempts to kill the bill and recommit it to committee. Lawmakers voted 44-2 to invoke cloture, or cease debate, and advanced LB 305 to final reading 46-1.

Subchapter S tax credit advanced

Lawmakers gave first-round approval May 4 to a bill that would create a tax credit for shareholders of subchapter S banks.

LB 456, sponsored by Sen. Tom White of Omaha, would allow each shareholder of a financial institution organized as a subchapter S corporation to take an individual

income tax credit equal to his or her share of the deposit tax paid by the corporation. The credit would be distributed among the shareholders as income of the corporation is distributed.

A subchapter S corporation is legally organized as a corporation but taxed as a partnership.

As proposed by a Revenue Committee amendment, the tax credit also would apply to partnerships, limited liability companies and estates or trusts.



Sen. Tom White

The credit would be phased in over two years by allowing 50 percent of the deposit tax paid to be taken as a credit against income taxes for the 2007 tax year and 100 percent for 2008 and beyond.

LB 456 would take effect beginning with the 2007 tax year.

According to White, existing law requires financial institutions organized as subchapter S corporations to pay a franchise tax and requires the shareholders to pay personal income tax on the income of the bank. This results in a double tax on these individuals, he said.

LB 456 was advanced to select file by a 39-0 vote.

STATE CAPITOL SNAPSHOT



Brooklyn Christensen visited her dad, Sen. Mark Christensen, in the George W. Norris chamber May 1.

A CLOSER **LOOK**

Tax cut package undergoes change, advances

(CONTINUED FROM FRONT PAGE)

adjusting the brackets for married taxpayers filing jointly so they would be twice the amounts for single filers. Standard deductions also would be adjusted.

The earned income tax credit would be increased to 10 percent of the federal credit. Finally, a tax credit for businesses that provide employees with subsidized child care would be eliminated. The income tax changes would result in a net reduction of \$84 million in FY2007-08 and \$67.3 million in FY2008-09.

The Langemeier amendment substituted the repeal of the estate tax, the earned income tax credit

increase and an increased property tax credit for two major provisions of the committee's version of LB 367. The committee's proposal that the maximum levy for school districts be reduced from \$1.05 to \$1 beginning in 2008 was dropped. Also, a proposed reduction in the income tax rate for taxpayers in the top income bracket was eliminated from the bill.

Janssen said many ideas were presented during the development of LB 367. However, he said, there is not enough money available to do all of them, so he supported the Langemeier amendment.

"A compromise is a compromise," Janssen said.

Lincoln Sen. Ron Raikes opposed doing away with the proposed reduction in the maximum school levy. The amendment, he said, would not provide property tax relief in an equalized manner.

"All you're doing is allowing property taxes to go on as they otherwise would," Raikes said.

Omaha Sen. Tom White said the property tax relief proposed by LB 367 would not go directly to taxpayers, but rather to the budgets of local political subdivisions. It's not enough to have the property tax credit indicated on a taxpayer's property tax statement, he said.

"Many of my constituents will say that will buy no milk at the



Nickerson Sen. Ray Janssen confers with Valentine Sen. Deb Fischer and Elk Creek Sen. Lavon Heidemann.

A CLOSER LOOK

store,” White said.

But Langemeier said that the property tax credits would benefit taxpayers directly. Each county would receive funding proportionate to property valuation and reduce each property taxpayer’s obligation accordingly, he said.

Fullerton Sen. Annette Dubas supported the amendment, particularly the portion relating to the earned income tax credit that was part of legislation she sponsored earlier in the session. The earned income tax credit program benefits working families, especially those who make too much to qualify for public assistance, but not enough to make ends meet, she said.

“It puts money back in the pockets of the working poor across the state,” Dubas said.

Significant differences on how to cut taxes were discussed in relation to a proposal that would have reduced the state sales tax rate.

White offered an amendment that would have reduced the state’s sales tax from 5.5 percent to 5 percent. He said reducing the sales tax rate would keep a promise lawmakers made to the public when the Legislature increased it to help resolve a state budget crisis.

Omaha Sen. Ernie Chambers argued that a sales tax cut would

allow taxpayers to keep the money in the first place, rather than having it collected and returned. Rebate and credit mechanisms are not as effective in providing tax relief because citizens who do not have to

significant,” he said.

Sen. Deb Fischer of Valentine said the White amendment could indirectly cause property tax increases. She said \$13.5 million of annual sales tax revenues currently earmarked for cities and counties to use in maintaining roads would be lost under the amendment because local officials would be forced to consider how to make up the difference.

St. Paul Sen. Vickie McDonald opposed the amendment, saying that if the sales tax rate were lowered, lawmakers could be forced to frustrate citizens by increasing the sales tax rate again in the future if times get tough.

“No one remembers when you lower it,” she said.

“They only remember when you raise it.”

The White amendment failed on a 15-24 vote.

Mines asked the Legislature to bracket LB 367 until May 10, but that motion was ultimately rejected.

Eventually, senators voted 38-9 to invoke cloture, or move immediately to a vote on the bill. LB 367 was advanced to final reading by a 44-3 vote.

Chambers engaged in extended discussion of LB 367A, the appropriations bill accompanying LB 367. However, lawmakers eventually voted to invoke cloture on that bill as well and, after the adoption of a harmonizing amendment, LB 367A was advanced to final reading 46-1.



Schuyler Sen. Chris Langemeier talks with Valentine Sen. Deb Fischer May 3 during debate on the tax cut package.

file taxes – such as those with low incomes – may not benefit, he said.

Bayard Sen. Philip Erdman questioned whether there was enough money set aside for tax relief this year to afford both LB 367 and a proposed sales tax reduction. He indicated that White and others had offered no offsetting changes in LB 367 that would make room financially for the sales tax cut proposed by the White amendment.

Blair Sen. Mick Mines said he would prefer a sales tax cut over the property tax credit in LB 367.

Using the 2004 Nebraska median home value of \$106,000, Mines said the property tax credit would result in only \$7 per month of tax relief.

“That, in my world, isn’t

A CLOSER LOOK

Class I school bill advances to final reading

(CONTINUED FROM FRONT PAGE)

In the November election last year, voters approved Referendum 422, which repealed LB 126. This action, however, came after Class I districts were dissolved under an order issued by the State Committee for the Reorganization of School Districts. Some former Class I school buildings have remained open as elementary attendance centers for their respective K-12 school districts.

LB 658, introduced by Sen. Ron Raikes of Lincoln, would establish a reorganization process allowing for the creation of new Class I school districts. The process would be initiated by an individual or group developing a plan describing the proposed district, resident students, facilities, staffing, estimated budget and a proposed method for dividing assets and liabilities. Plans and petitions for the creation of Class I districts would be required to include a statement of the reason for creating a district.

Reorganization plans would be filed with the affected K-12 school district and the State Committee for the Reorganization of School Districts. The plan would either be approved or denied by the state committee. If approved, the county clerk or election commissioner would prepare appropriate petitions for circulation. The bill would require a petition to have signatures from at least 10 percent of the registered voters in the K-12 district and 50 percent of the registered voters in the proposed Class I district to be successful. The proposal would

then be put on the ballot in the next statewide primary or general election for consideration by the K-12 district voters. If successful, the proposal would take effect the following July 1.

The bill would require that Class I districts be affiliated with a single K-12 district and their budgets would be set by the high school district. All local systems would be required to have a single collective bargaining agreement covering teachers in

“It is not a cynical effort to deflect the voters’ wishes,” he said.

Critics of the bill argued that it would not satisfy the wishes of the voters who repealed LB 126.

Sen. Carol Hudkins of Malcolm said Class I schools were consolidating on their own prior to LB 126 and did not need legislative action at that time. The success of Referendum 422 indicated the need for lawmakers to take a fresh look at forced school consolidation, she said.

“Whatever motivation you assign the vote, the result is the same. The voters repealed LB 126 resoundingly,” Hudkins said.

Raikes said the public has been told that the Legislature is required to reinstate Class I districts as they were prior to LB 126 because the law was repealed. The question of reinstating districts, however,

was not the question on the 2006 ballot, he said.

Raikes indicated that voters also made their wishes known by not giving enough signatures to the petition to suspend implementation of LB 126, which could have prevented some of the Class I dissolutions.

“What the voters have said is that they want a middle road,” he said.

Voters want the ability to form Class I school districts, and LB 658 provides that opportunity, Raikes said.

Sen. Cap Dierks of Ewing offered an amendment that would have reestablished all school district boundaries in the state as they were on Nov. 30, 2005. Among the amendment’s various provisions,

“

What the voters
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middle road.

Sen. Ron Raikes

”

the K-12 district. A new funding allowance would be established for elementary attendance centers that are in the standard cost group for state aid purposes and are at least seven miles from another elementary attendance center in the same district.

The option of reorganizing with a Class VI district would be eliminated and Class I districts would be part of a K-12 district for the purposes of voting and taxation. All reporting to the state Department of Education would be done from the K-12 district level.

During previous debate, Raikes said LB 658 is a “genuine and sincere effort to respond” to Referendum 422, the ballot measure that repealed LB 126 last fall.

A CLOSER LOOK

school districts would have been allowed to exceed their budget limitations for fiscal years 2007-08 and 2008-09 for the purpose of covering their costs resulting from the enactment of LB 126. As amended, Dierks' proposal also would have required Class I districts to pay their teachers at a rate equal to or greater than that paid to teachers in the nearest K-12 district.

Dierks said his amendment would "honor the vote" of the electorate who repealed LB 126. Citizens should not have to ask voters throughout their respective K-12 districts for permission to reestablish their Class I districts, he said.

Dierks said he redrafted his amendment to acknowledge concerns expressed in a recent opinion issued by the state attorney general. That opinion indicated that limiting the redrawing of boundaries to only those Class I districts in existence on a certain date could be in violation of the state constitution's prohibition on special legislation.

Raikes described the proposal as a "chaos amendment" that would "go back and basically blow everything up."

Opponents of LB 126 filed more than 200 lawsuits trying to stop the assimilation of Class I districts but won none of them, he said. Raikes opined that opponents outside the Legislature would prefer the status quo over LB 658 because they could file more lawsuits.

"Yet more lawsuits that I believe have very little to do with the education of kids," he said.

Lincoln Sen. Tony Fulton

questioned whether requiring those wanting to form Class I districts to seek a vote from the entire K-12 district would respect the voters' wishes. Asking for such a vote would be like putting LB 126 before the voters again after they voted to repeal it, he said.

But York Sen. Greg Adams said LB 658 would provide an opportunity and method for recreating Class I districts. The bill would recognize issues including the distance between school districts, whether all districts need to be recreated and the fact that K-12 districts did what LB 126 asked of them, he said.

The Dierks amendment failed on an 18-19 vote.

Hudkins offered an amendment, which she later withdrew, that would have required the restoration of Class I and Class VI school districts that were reorganized pursuant to LB 126 according to their boundaries as of Nov. 30, 2005. The amendment contained various provisions governing how that process would have been carried out and incorporated the same funding provisions outlined in LB 658.

Sen. Pat Engel of South Sioux City proposed an amendment that would provide students who are impacted by the assimilation of Class I districts an additional opportunity for option enrollment. The amendment was adopted 34-0.

Raikes offered an amendment that would require K-12 districts to maintain ownership of buildings previously used as Class I school buildings for a period of time as outlined in the bill. He said this would allow former Class I patrons the opportunity to consider whether

they wish to reestablish their former school district. The amendment was adopted 34-0.

Another Raikes amendment, adopted 25-0, would allow Class I district boundaries to split voting precincts. A third Raikes amendment would provide a funding allowance for elementary attendance centers that are in the sparse or very sparse cost groups for state aid purposes and are at least seven miles from another elementary attendance center in the same district. The amendment was adopted 29-0.

Hudkins offered an amendment that removed language allowing K-12 districts to call a special election on the retention of a Class I school district no more than every two years. Hudkins explained that once a Class I district is reorganized, they should be allowed to operate without being subject to a potential election on their future every two years. The amendment was adopted 27-0.

Holdrege Sen. Tom Carlson offered an amendment that would have reimbursed certain K-12 school districts for expenses related to the assimilation of Class I districts. Carlson said that some districts were faced with unintended fiscal consequences as a result of LB 126. Raikes, however, said that state aid could catch up with those schools after an initial year of adjustment. The Carlson amendment failed 11-15.

Hudkins offered an amendment, adopted 28-0, that would allow LB 658 to become law immediately upon the governor's signature.

LB 658 was advanced to final reading by a 31-11 vote.

MEET THE SENATORS

Nelson turns law interest into legislative service

John E. Nelson, an Omaha attorney, is building upon his interest in the law by representing District 6 in the Nebraska Legislature.

A district court case argued in his hometown by two prominent attorneys is responsible for Nelson's chosen profession. He was in the eighth grade.

"That's when I knew I wanted to be a lawyer," he said.

Nelson was raised on a family farm in Geneva. After graduating from Geneva High School, he went on to study English and political science at the University of Nebraska. There he was elected to the Society of Innocents, the chancellor's senior honorary. Upon graduation, he served as a Naval officer for three years aboard a destroyer in the western Pacific Ocean and currently holds the rank of retired Commander in the Naval Reserve.

He returned to Omaha and graduated from Creighton Law School, where he helped initiate the freshman moot court competition.

Nelson has practiced law ever since, focusing on small business law and estate planning.

He is a long-time member and past president of the Kiwanis Club of Omaha and a fellow of the Nebraska State Bar Foundation.

In 1975, he married Judy Throop. She had coincidentally taught English at Geneva High School, but they only met when she returned to Omaha to teach at Millard Central Middle School.

"I remember it was the year of the Great Blizzard and the Great Tornado, so it was a memorable year," he said.

He and Judy have a daughter and two sons: Martha, a physical therapist, and J. Braden, a financial analyst,

both in Minneapolis; and Andrew, an independent film director in Omaha.

Nelson served as the chief deputy election commissioner in Omaha for eight years. He attributes that experience to furthering his interest in government and elections and, eventually, leading him to run for public office.

He waited to do so until his children completed college so he could devote the time to a campaign. Judy served as his campaign manager through the primary election.

"Boy, I tell you, it was 24 hours a day," he remembered, and his schedule hasn't let up.

Since his election to the Legislature, Nelson has been focused on learning the ropes of

being a new senator. He serves on the Legislature's Appropriations Committee, which he said requires a huge time commitment.

The committee met every afternoon during the first half of session, and since the hearing schedule ended, the committee has met every day over the lunch hour and again each night to formulate the state's budget.

"It's challenging, but I enjoy working on policy," he said.

Nelson said he's learned a lot about the state by serving on the committee. The huge number of agencies and government organizations and the extent of services they provide the public was a surprise to him, he said.

With those long hours and intensive work loads for a new senator, one might wonder how he handles the stress.

"Prayer," he answers, smiling, "Plus the support of a wonderful wife and family."



Sen. John E. Nelson and his wife Judy pause for a photo in the George W. Norris Chamber the day Nelson was sworn into office.

MEET THE SENATORS

Carlson trades ball fields for public service

Sen. Tom Carlson loves southern Baptist gospel music.

His favorite group is the Signature Sound Quartet. He can remember singing with his mother as a child. She had him take piano lessons.

"I wish I'd have continued that but, at the time, I was more concerned about when the lesson would be over so I could go play ball," he said, laughing.

His love of sports continued throughout his childhood and into adulthood. As a professor at Taylor University in Indiana, Carlson also coached football and baseball. And even now, in the Legislature, Carlson said he still keeps a sportsman's mindset.

"In the Legislature, every day's a new ballgame and at the end of the day you hope the people of Nebraska are the winners," he said. "You can't predict what's going to happen on any given bill."

The Legislature is a whole new ballgame for Carlson, who said he'd never been to a committee hearing until this year's session started. His favorite part, Carlson said, is when meaningful debate leads to positive results.

"Whenever you feel like you've had an influence on making something happen that's good for all Nebraskans, that's very satisfying," he said.

Serving in the Legislature, Carlson said, has provided him a way to give back.

"It's a way of repaying the people of Nebraska for being so good to me."

Carlson grew up on a farm about 15 miles north of Holdrege.

"I had the privilege of growing up in a wonderful family," he said.

After high school, Carlson attended the University of Northern Colorado for both his bachelor's and master's degrees and then received his PhD in education from the University of Iowa. He is a financial advisor in Holdrege, where he served on the local school board for eight years.

His education included an emphasis on statistics and research methods, which he said has served him well in the Legislature.

"It's been helpful down here," Carlson said. "I'm kind of looked at as a numbers guy."

Carlson and Margo, his wife of 43 years, have three children: Chad, Erin and Nathan. Chad and his wife Amanda live in Des Moines where Chad works in sports medicine. Erin works at a Chicago law firm and Nathan

lives and works in Holdrege. Margo was a speech pathologist for 40 years. She is now retired.

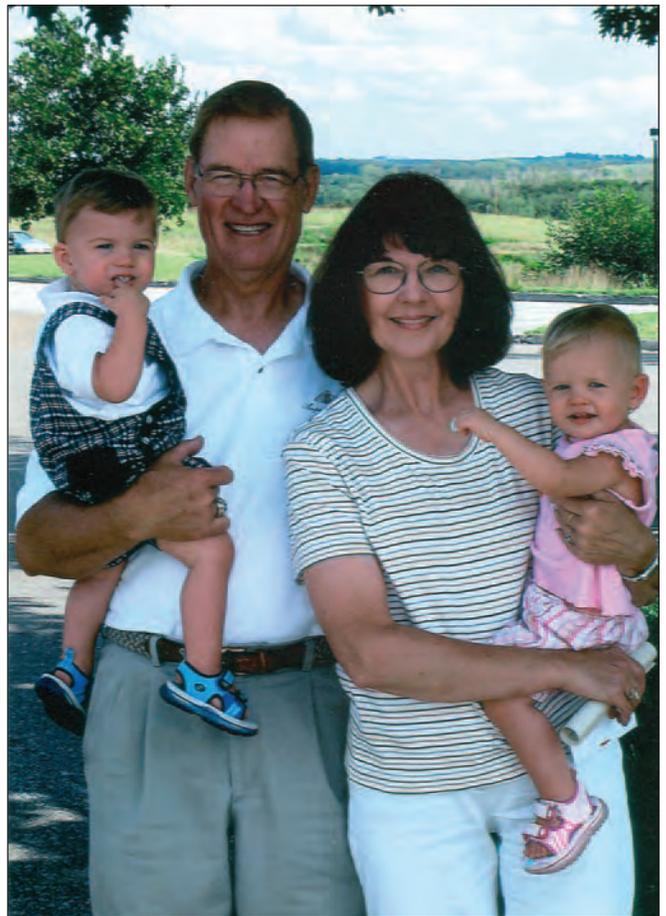
The Carlsons very much enjoy spending time with their twin grandchildren, Ava and Ian. Although the grandkids live in Des Moines, Carlson said they see them about once a month.

"They love their grandma and grandpa," Carlson said.

When he's not busy with the Legislature or his grandkids, Carlson and his wife enjoy attending Husker baseball and football games. They also spend time looking for antique dishes, which they collect.

Carlson also loves playing golf.

"You learn a lot about a person when you play golf with them," Carlson said. "The golf course equalizes everyone."



Sen. Tom Carlson and his wife Margo enjoy spending time with their twin grandchildren, Ian and Ava.

WEEKLY REVIEW

A REVIEW OF LEGISLATIVE ACTION TAKEN TUESDAY, MAY 1, 2007, THROUGH FRIDAY, MAY 4, 2007

Agriculture

BILL	SPONSOR	ONE-LINE DESCRIPTION	STATUS
69	Hudkins	Change the Agricultural Opportunities and Value-Added Partnerships Act	Placed on Final Reading
435	Raikes	Provide for a study relating to the Nebraska State Fairgrounds	Placed on Select File

Appropriations

BILL	SPONSOR	ONE-LINE DESCRIPTION	STATUS
317	Speaker Flood, req. of Gov.	Provide for deficit appropriations	Placed on Select File
318	Speaker Flood, req. of Gov.	Appropriate funds for salaries of members of the Legislature	Placed on Select File
319	Speaker Flood, req. of Gov.	Appropriate funds for salaries of constitutional officers	Placed on Select File
320	Speaker Flood, req. of Gov.	Appropriate funds for capital construction	Placed on Select File
321	Speaker Flood, req. of Gov.	Appropriate funds for state government expenses	Placed on Select File
322	Speaker Flood, req. of Gov.	Change provisions relating to certain funds and provide for transfers of funds and extend an excise tax	Placed on Select File
323	Speaker Flood, req. of Gov.	Provide for transfers from the Cash Reserve Fund	Placed on Select File

Banking, Commerce and Insurance

BILL	SPONSOR	ONE-LINE DESCRIPTION	STATUS
188	Mines	Eliminate a notice requirement relating to motor vehicle service contracts	Placed on Final Reading

Contacting the Capitol: State government office phone numbers



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WEEKLY REVIEW

A REVIEW OF LEGISLATIVE ACTION TAKEN TUESDAY, MAY 1, 2007, THROUGH FRIDAY, MAY 4, 2007

Business and Labor

BILL	SPONSOR	ONE-LINE DESCRIPTION	STATUS
88	Business and Labor	Provide for payment of claims against the state	Placed on Select File
226	Cornett	Change provisions relating to boiler inspections	Placed on Final Reading
339	Business and Labor	Change provisions relating to claims against the state	Placed on Select File
588	Business and Labor	Change provisions relating to the workers' compensation hospital fee schedule, payment of providers, and disability compensation	Placed on Select File

Education

BILL	SPONSOR	ONE-LINE DESCRIPTION	STATUS
219	Dierks	Change requirements for freeholder petitions	Placed on Final Reading
440	Preister	Change and eliminate provisions relating to learning communities	Indefinitely postponed
473	Chambers	Change provisions relating to learning communities and Class V school district elections	Indefinitely postponed
547	Kopplin	Adopt the Nebraska Student Advantage Act	Indefinitely postponed
558	Ashford	Add housing pattern information to the integration plan for a learning community	Indefinitely postponed
603	Raikes	Change provisions relating to educational service units	Placed on Select File
641	Raikes	Provide for the division of a learning community into separate education centers and establish procedures	Placed on General File
642	Raikes	Change educational service units' role and mission provisions	Indefinitely postponed
658	Raikes	Change provisions relating to Class I and Class VI school districts	Placed on Final Reading

Government, Military, Veterans Affairs

BILL	SPONSOR	ONE-LINE DESCRIPTION	STATUS
5	Pahls	Change provisions relating to the state's employee suggestion system	Placed on Final Reading
195	Preister	Repeal the authorization for the Nebraska State Quarter	Placed on Final Reading
199	Schimek	Changes municipal cooperative financing and open meetings provisions	Placed on Final Reading
208	Aguilar	Change bond requirements for certain public building projects	Placed on Final Reading
233	Pirsch	Provide a residency requirement for certain members of public building commissions	Placed on Final Reading
252	Avery	Change land surveyor application and registration fees	Placed on Final Reading
256	Aguilar	Change administrative provisions relating to state government	Placed on Final Reading
289	Louden	Change procedure relating to elections to exceed the tax levy limit	Placed on Final Reading
388	Aguilar	Change duties and membership of the Economic Development Commission and the Department of Economic Development	Placed on Final Reading
396	Johnson	Increase the range of fees imposed by the State Board of Landscape Architects	Placed on Final Reading
471	Chambers	Authorize regulation of mixed martial arts by the State Athletic Commissioner	Placed on Final Reading

WEEKLY REVIEW

A REVIEW OF LEGISLATIVE ACTION TAKEN TUESDAY, MAY 1, 2007, THROUGH FRIDAY, MAY 4, 2007

Health and Human Services

BILL	SPONSOR	ONE-LINE DESCRIPTION	STATUS
144	McDonald	Adopt the Hepatitis C Education and Prevention Act	Placed on Final Reading
247	Johnson	Change provisions relating to pharmaceuticals and dental hygienists	Placed on Select File
445	Stuthman	Provide qualifications and certification requirements for certain persons under the Commission for the Blind and Visually Impaired Act	Placed on Final Reading
463	Johnson	Adopt the Uniform Credentialing Act	Placed on Select File
469	Chambers	Change funding restrictions under the Nebraska Health Care Funding Act	Placed on Select File
481	Johnson	Change criminal background check and examination requirements under the Uniform Licensing Law	Placed on Final Reading
610	Legislative Performance Audit	Provide documentation and recordkeeping requirements for the Department of Health and Human Services regarding sex offenders	Placed on Select File

Judiciary

BILL	SPONSOR	ONE-LINE DESCRIPTION	STATUS
8	Preister	Increase penalty for accumulation of junk	Placed on Final Reading
132	Nantkes	Provide for setting aside a legal separation decree	Placed on Final Reading
152	Pankonin	Change insurer reporting requirements regarding professional liability claims	Placed on Final Reading
214	Ashford	Change acting county attorney compensation, provide for county judge interchange, and eliminate an obsolete procedure	Placed on Final Reading
221	Lathrop	Change legal procedure complaint and notice provisions	Placed on Final Reading
227	Cornett	Change provisions governing certain offenses relating to animals	Placed on Final Reading
373	Schimek	Provide for inadmissibility of apologies regarding medical care as evidence	Placed on Select File
382	Pahls	Change provisions relating to notaries public	Placed on Final Reading
424	Adams	Prohibit the breathing, inhaling, or drinking of certain compounds	Placed on Final Reading
449	Ashford	Change provisions on how judicial records are proved	Placed on Final Reading
540	Synowiecki	Adopt the Probation and Parole Services Merger Act	Placed on Select File
554	Flood	Adopt a new Parenting Act	Placed on General File
564	Friend	Change provisions relating to tort claims with respect to recreational liability	Placed on Final Reading
573	Kruse	Adopt the Alcoholic Liquor Liability Act	Placed on General File
580	Preister	Change provisions relating to tobacco product manufacturers	Placed on Final Reading

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<http://nebraskalegislature.gov/web/public/senators>

WEEKLY REVIEW

A REVIEW OF LEGISLATIVE ACTION TAKEN TUESDAY, MAY 1, 2007, THROUGH FRIDAY, MAY 4, 2007

Natural Resources

BILL	SPONSOR	ONE-LINE DESCRIPTION	STATUS
504	Mines	Prohibit hunting through the Internet	Placed on Final Reading
629	Dierks	Adopt the Rural Community-Based Energy Development Act	Placed on Select File
664	Hudkins	Eliminate an exemption from licensure as a geologist	Placed on Final Reading
701	Christensen	Create a task force and fund and provide for bonds, taxes, and other funding for water and vegetation management projects	Signed by Governor

Retirement

BILL	SPONSOR	ONE-LINE DESCRIPTION	STATUS
324	Speaker Flood, req. of Gov.	Change provisions relating to state patrol retirement system contributions	Placed on Select File
508	Pahls	Change provisions of the Judges Retirement Act and the School Employees Retirement Act	Placed on Final Reading

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WEEKLY REVIEW

A REVIEW OF LEGISLATIVE ACTION TAKEN TUESDAY, MAY 1, 2007, THROUGH FRIDAY, MAY 4, 2007

Revenue

BILL	SPONSOR	ONE-LINE DESCRIPTION	STATUS
305	Fischer	Change distribution of certain sales tax revenue	Placed on Final Reading
364	Flood	Change apportionment of inheritance tax revenue	Placed on Final Reading
367	Janssen	Change and eliminate estate tax, property tax, sales and use tax, and income tax provisions	Placed on Final Reading
456	White	Provide an income tax credit for shareholders of subchapter S financial institutions	Placed on Select File

Transportation and Telecommunications

BILL	SPONSOR	ONE-LINE DESCRIPTION	STATUS
147	McDonald	Change penalty provisions for vehicle loads	Placed on Final Reading
162	Fischer	Provide for an electronic lien system for certificates of title	Placed on Select File
277	Mines	Change provisions relating to a metropolitan transportation improvement program in lieu of a Department of Roads plan	Placed on Final Reading
561	Fischer	Change provisions relating to removal of disabled or immobilized vehicles	Placed on Final Reading

STATE CAPITOL SNAPSHOT



The ceiling of the Great Hall in the Capitol is filled with various tile mosaics like the one pictured here.

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IF I COULD MAKE A LAW



Maddie McCarthy, sixth grade, Oakdale Elementary, Omaha. "Don't leave pets alone in the car."

STUDENT ART SERIES

To commemorate the 100th Nebraska Legislature, fourth- through sixth-grade students throughout the state were invited to submit artwork depicting a law they would propose if they were a senator.

Selected entries will be published in each edition of this session's Unicameral Update and also will be posted on the Legislature's website at nebraskalegislature.gov/web/public/learning/makealaw.

Published entries were selected by Larry Starr, director of social science education at the state Department of Education, Karen Janovy, curator of education for the University of Nebraska-Lincoln's Sheldon Memorial Art Gallery and Heidi Uhing, civic learning coordinator for the Nebraska Legislature. The top three entries will be published in the last three issues this session.

UNICAMERALUPDATE

The Unicameral Update is a free, weekly newsletter offered during the legislative session covering actions taken in committees and on the floor of the Legislature.

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