

LEGISLATURE OF NEBRASKA  
ONE HUNDRED EIGHTH LEGISLATURE  
SECOND SESSION

**LEGISLATIVE BILL 1044**

Introduced by McKinney, 11.

Read first time January 08, 2024

Committee: Judiciary

1 A BILL FOR AN ACT relating to reparations for slavery; to amend sections  
2 77-4310.01 and 77-4310.03, Reissue Revised Statutes of Nebraska; to  
3 create the Task Force to Study and Develop Reparation Proposals for  
4 African Americans; to state findings and declarations; to provide  
5 powers and duties for the task force; to create a fund; to provide  
6 for termination of the task force and fund; to change provisions  
7 relating to distribution of a tax on marijuana; to provide for  
8 transfers from the Marijuana and Controlled Substances Tax  
9 Administration Cash Fund; to state intent regarding appropriations;  
10 and to repeal the original sections.

11 Be it enacted by the people of the State of Nebraska,

1           Section 1. (1) The Legislature finds and declares that:

2           (a) More than four million Africans and their descendants were  
3 enslaved in the United States and the colonies that became the United  
4 States from 1619 to 1865;

5           (b) The institution of slavery was constitutionally and statutorily  
6 sanctioned by the United States from 1789 through 1865;

7           (c) The slavery that flourished in the United States constituted an  
8 immoral and inhumane deprivation of Africans' life, liberty, African  
9 citizenship rights, and cultural heritage and denied them the fruits of  
10 their own labor;

11           (d) A preponderance of scholarly, legal, and community evidentiary  
12 documentation, as well as popular culture markers, constitute the basis  
13 for inquiry into the ongoing effects of the institution of slavery and  
14 its legacy of persistent systemic structures of discrimination on living  
15 African Americans and society in the United States;

16           (e) Following the abolition of slavery, the governments at the  
17 federal, state, and local levels continued to perpetuate, condone, and  
18 often profit from practices that continued to brutalize and disadvantage  
19 African Americans, including sharecropping, convict leasing, Jim Crow  
20 laws, redlining, unequal education, and disproportionate treatment at the  
21 hands of the criminal justice system; and

22           (f) As a result of the historic and continued discrimination,  
23 African Americans continue to suffer debilitating economic, educational,  
24 and health hardships, including, but not limited to, all of the  
25 following:

26           (i) Having nearly one million black people incarcerated;

27           (ii) An unemployment rate more than twice the current white  
28 unemployment rate; and

29           (iii) An average of less than one-sixteenth of the wealth of white  
30 families, a disparity that has worsened, not improved, over time.

31           (2) It is the purpose of sections 1 to 8 of this act to establish a

1 task force that will do all of the following:

2 (a) Study and develop reparation proposals for African Americans as  
3 a result of:

4 (i) The institution of slavery, including both the transatlantic and  
5 domestic trade that existed from 1565 in colonial Florida and from 1619  
6 to 1865, within the other colonies that became the United States, and  
7 that included the federal and state governments that constitutionally and  
8 statutorily supported the institution of slavery;

9 (ii) The de jure and de facto discrimination against freed slaves  
10 and their descendants from the end of the Civil War to the present,  
11 including economic, political, educational, and social discrimination;

12 (iii) The lingering negative effects of the institution of slavery  
13 and the discrimination described in subdivisions (1)(e) and (f) of this  
14 section on living African Americans and on society in Nebraska and the  
15 United States;

16 (iv) The manner in which instructional resources and technologies  
17 are being used to deny the inhumanity of slavery and the crime against  
18 humanity committed against people of African descent in Nebraska and the  
19 United States;

20 (v) The role of Northern complicity in the Southern-based  
21 institution of slavery; and

22 (vi) The ways in which societal institutions, public and private,  
23 including higher education, corporate, religious, and associational  
24 institutions benefited directly from slavery;

25 (b) Recommend appropriate ways to educate the public of the task  
26 force's findings;

27 (c) Recommend appropriate remedies in consideration of the task  
28 force's findings on the matters described in this section; and

29 (d) Submit a report to the Legislature together with any  
30 recommendations.

31 Sec. 2. (1) There is hereby established the Task Force to Study and

1 Develop Reparation Proposals for African Americans.

2 (2) The task force shall perform all of the following duties:

3 (a) Identify, compile, and synthesize the relevant corpus of  
4 evidentiary documentation of the institution of slavery that existed  
5 within the United States and the colonies that became the United States  
6 from 1565 to 1865. The task force's documentation and examination shall  
7 include the facts related to all of the following:

8 (i) The capture and procurement of Africans;

9 (ii) The transport of Africans to the United States and the colonies  
10 that became the United States for the purpose of enslavement, including  
11 their treatment during transport;

12 (iii) The sale and acquisition of Africans as chattel property in  
13 interstate and intrastate commerce;

14 (iv) The treatment of African slaves in the colonies and the United  
15 States, including the deprivation of their freedom, exploitation of their  
16 labor, and destruction of their culture, language, religion, and  
17 families;

18 (v) The extensive denial of humanity, sexual abuse, and  
19 chattelization of persons;

20 (vi) The federal and state laws that discriminated against formerly  
21 enslaved Africans and their descendants who were deemed United States  
22 citizens from 1868 to the present;

23 (vii) The other forms of discrimination in the public and private  
24 sectors against freed African slaves and their descendants who were  
25 deemed United States citizens from 1868 to the present, including  
26 redlining, educational funding discrepancies, and predatory financial  
27 practices; and

28 (viii) The lingering negative effects of the institution of slavery  
29 and the matters described in this section on living African Americans who  
30 are descendants of persons enslaved in the United States and on society  
31 in the United States;

1       (b) Recommend appropriate ways to educate the public of the task  
2 force's findings;

3       (c) Recommend appropriate remedies in consideration of the task  
4 force's findings on the matters described in this section. In making  
5 recommendations, the task force shall address, among other issues, all of  
6 the following:

7       (i) How the recommendations comport with international standards of  
8 remedy for wrongs and injuries caused by the state, that include full  
9 reparations and special measures, as understood by various relevant  
10 international protocols, laws, and findings;

11       (ii) How the State of Nebraska will offer a formal apology on behalf  
12 of the people of Nebraska for the perpetration of gross human rights  
13 violations and crimes against humanity on African slaves and their  
14 descendants;

15       (iii) How Nebraska laws and policies that continue to  
16 disproportionately and negatively affect African Americans as a group and  
17 perpetuate the lingering material and psychosocial effects of slavery can  
18 be eliminated;

19       (iv) How the injuries resulting from matters described in this  
20 subdivision can be reversed and how to provide appropriate policies,  
21 programs, projects, and recommendations for the purpose of reversing the  
22 injuries;

23       (v) How, in consideration of the task force's findings, any form of  
24 compensation to African Americans, with a special consideration for  
25 African Americans who are descendants of persons enslaved in the United  
26 States, is calculated;

27       (vi) What form of compensation should be awarded, through what  
28 instrumentalities, and who should be eligible for such compensation; and

29       (vii) How, in consideration of the task force's findings, any other  
30 forms of rehabilitation or restitution to African descendants are  
31 warranted and what form and scope those measures should take; and

1        (d) On or before October 1, 2025, and on or before each October 1  
2 thereafter until the task force is terminated, electronically submit to  
3 the Legislature a written report of any findings and recommendations of  
4 the task force.

5        Sec. 3. (1) The Task Force to Study and Develop Reparation  
6 Proposals for African Americans shall consist of seven voting members as  
7 follows:

8        (a) Two members shall be members of the Commission on African  
9 American Affairs;

10        (b) Three members shall be from the second congressional district;

11        (c) One member shall be from the first congressional district; and

12        (d) One member shall be from the third congressional district.

13        (2) Members of the task force shall not have any affiliation with a  
14 political party.

15        (3) Members of the task force shall be drawn from diverse  
16 backgrounds to represent the interests of communities of color throughout  
17 the state and shall have experience working to implement racial justice  
18 reforms.

19        (4) The members of the task force shall be appointed by the Governor  
20 and subject to confirmation by a majority of the members elected to the  
21 Legislature.

22        (5) Members of the task force shall serve terms until the task force  
23 terminates.

24        (6) The Governor shall appoint members to fill vacancies in the same  
25 manner as the original appointments.

26        (7) The members of the task force shall select a member to serve as  
27 chairperson and may select another member to serve as vice-chairperson.

28        (8) The members of the task force shall serve without compensation,  
29 but they shall be entitled to receive reimbursement for expenses incurred  
30 incident to such service as provided in sections 81-1174 to 81-1177.

31        (9) Five members of the task force shall constitute a quorum.

1       (10) The Governor shall make the appointments required by this  
2 section on or before September 1, 2024. The chairperson of the task force  
3 shall call the first meeting of the task force on or before October 1,  
4 2024.

5       Sec. 4. (1) For the purpose of carrying out sections 1 to 8 of this  
6 act, the Task Force to Study and Develop Reparation Proposals for African  
7 Americans may:

8       (a) Hold hearings and sit and act at any time and location in  
9 Nebraska;

10       (b) Request the attendance and testimony of witnesses;

11       (c) Request the production of books, records, correspondence,  
12 memoranda, papers, and documents; and

13       (d) Seek an order from a district court to compel testimony or issue  
14 a subpoena.

15       (2) Any subcommittee or member of the task force may, if authorized  
16 by the task force, take any action that the task force is authorized to  
17 take pursuant to this section.

18       (3) The task force may acquire directly from the head of any state  
19 agency available information that the task force considers useful in the  
20 discharge of its duties. All state agencies shall cooperate with the task  
21 force with respect to such information and shall furnish all information  
22 requested by the task force to the extent permitted by law, regardless of  
23 whether such information is confidential or exempt from disclosure under  
24 sections 84-712 to 84-712.09. The task force and its members shall  
25 maintain the confidentiality of any such records that are confidential or  
26 exempt from disclosure.

27       Sec. 5. (1) The Task Force to Study and Develop Reparation  
28 Proposals for African Americans may appoint and fix the compensation of  
29 such personnel as the task force considers appropriate.

30       (2) The task force shall have the administrative, technical, and  
31 legal assistance of the Attorney General.

1       (3) The task force may procure supplies, services, and property by  
2 contract in accordance with applicable laws and rules and regulations.

3       (4) The task force may enter into contracts with public and private  
4 entities for the purposes of conducting research or surveys, preparing  
5 reports, and performing other activities necessary for the discharge of  
6 the duties of the task force.

7       Sec. 6. Any state-level reparation actions that are undertaken as a  
8 result of sections 1 to 8 of this act are not a replacement for any  
9 reparations enacted at the federal level and shall not be interpreted as  
10 such.

11       Sec. 7. The Reparations Study Fund is created. The State Treasurer  
12 shall credit to the fund such money as is transferred to the fund by the  
13 Legislature, including from the Marijuana and Controlled Substances Tax  
14 Administration Cash Fund, or donated as gifts, bequests, or other  
15 contributions to such fund from public or private entities. The fund  
16 shall be expended by the Task Force to Study and Develop Reparation  
17 Proposals for African Americans to carry out sections 1 to 8 of this act.  
18 Any money in the fund available for investment shall be invested by the  
19 state investment officer pursuant to the Nebraska Capital Expansion Act  
20 and the Nebraska State Funds Investment Act.

21       Sec. 8. Sections 1 to 8 of this act and the Task Force to Study and  
22 Develop Reparation Proposals for African Americans shall terminate on  
23 October 1, 2027.

24       Sec. 9. Section 77-4310.01, Reissue Revised Statutes of Nebraska, is  
25 amended to read:

26       77-4310.01 (1) Proceeds of the tax imposed by section 77-4303 shall  
27 be remitted to the State Treasurer for credit as provided in this  
28 section. as follows:

29       (2) Beginning on the effective date of this act and until October 1,  
30 2027, all such proceeds shall be credited to the Reparations Study Fund.

31       (3) Beginning October 1, 2027:



1           (a) ~~(1)~~ Five percent of such proceeds shall be credited to the  
2 Marijuana and Controlled Substances Tax Administration Cash Fund; and

3           (b) ~~(2)~~ Of the remaining proceeds:

4           (i) ~~(a)~~ Fifty percent shall be remitted to the respective counties  
5 from which the proceeds originated for credit to the County Drug Law  
6 Enforcement and Education Fund of each such county. Money remitted to a  
7 county pursuant to this subdivision shall be remitted to the county  
8 treasurer of such county for credit to such fund. For purposes of this  
9 subdivision, county from which the proceeds originated shall mean: (i) If  
10 the proceeds result from seizure under the Uniform State Tax Lien  
11 Registration and Enforcement Act of property located in a county other  
12 than the county in which the dealer resides, the county in which the  
13 seizure was made; and (ii) in all other cases, the county in which the  
14 dealer resides; and

15           (ii) ~~(b)~~ All remaining funds, including those which did not  
16 originate in a county, shall be credited to the Nebraska State Patrol  
17 Drug Control and Education Cash Fund.

18           Sec. 10. Section 77-4310.03, Reissue Revised Statutes of Nebraska,  
19 is amended to read:

20           77-4310.03 There is hereby created the Marijuana and Controlled  
21 Substances Tax Administration Cash Fund. Money in the fund shall be used  
22 by the Tax Commissioner for the purposes of administering, collecting,  
23 and enforcing the tax imposed by section 77-4303, except that transfers  
24 may be made from the fund to the General Fund at the direction of the  
25 Legislature. Until October 1, 2027, the Legislature may make transfers  
26 from the fund to the Reparations Study Fund. Any money in the Marijuana  
27 and Controlled Substances Tax Administration Cash Fund available for  
28 investment shall be invested by the state investment officer pursuant to  
29 the Nebraska Capital Expansion Act and the Nebraska State Funds  
30 Investment Act.

31           Sec. 11. Original sections 77-4310.01 and 77-4310.03, Reissue

1 Revised Statutes of Nebraska, are repealed.