

AMENDMENTS TO LB1218

Introduced by Education.

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

3 Section 1. Sections 1 to 8 of this act shall be known and may be
4 cited as the Teach in Nebraska Today Act.

5 Sec. 2. For purposes of the Teach in Nebraska Today Act:

6 (1) Default has the same meaning as in 20 U.S.C. 1085, as such
7 section existed on January 1, 2022;

8 (2) Department means the State Department of Education;

9 (3) Program means the Teach in Nebraska Today Program created in
10 section 3 of this act; and

11 (4) Teaching full-time means (a) teaching an average of at least
12 four hours per contract day performing instructional duties as a full-
13 time employee of an approved or accredited public, private,
14 denominational, or parochial school in this state or (b) teaching an
15 average of at least four hours per contract day performing dual-credit
16 instructional duties for students of approved or accredited public,
17 private, denominational, or parochial schools in this state while
18 employed full-time at an accredited public or private nonprofit college
19 or university in this state.

20 Sec. 3. The Teach in Nebraska Today Program is created. The
21 department shall administer the program. The purpose of the program is to
22 attract individuals to the teaching profession who have expressed an
23 interest in teaching and to support the employment of those individuals
24 as classroom teachers by providing student loan repayment assistance for
25 service as a classroom teacher in this state.

26 Sec. 4. (1) Student loan repayment assistance under the program
27 shall be available to an individual who applies for the assistance and

1 who:

2 (a) Is a resident of the State of Nebraska; and

3 (b) Is teaching full-time or has a contract to teach full-time at
4 the time of application for the program.

5 (2) The amount of repayment assistance awarded to an eligible
6 applicant pursuant to this section shall be limited to five thousand
7 dollars per year. An eligible applicant may be awarded repayment
8 assistance for up to five years. The five years of awards are not
9 required to be consecutive but shall not extend beyond eight years in
10 total.

11 (3) If the funds available for repayment assistance in any year are
12 insufficient to provide assistance to all eligible applicants described
13 in subsection (1) of this section, the department shall establish
14 priorities for awarding repayment assistance with renewal applications
15 given priority over initial applications. For initial applications,
16 priority shall be given to applicants who demonstrate financial need.

17 (4) An eligible applicant may receive repayment assistance under the
18 program for the repayment of a student loan received through any lender
19 which was incurred in the applicant's own name for his or her own
20 educational expenses at any accredited public or private nonprofit
21 college or university in this state or any other state. If the loan is
22 not a state or federal guaranteed student loan, the note or other writing
23 governing the terms of the loan must require the loan proceeds to be used
24 for expenses incurred by the applicant to attend an accredited public or
25 private nonprofit college or university in this state or any other state.

26 Sec. 5. Applications for student loan repayment assistance must be
27 submitted no later than June 10, 2023, and no later than June 10 of each
28 year thereafter, on a form developed by the department. The department
29 shall determine whether to approve or deny each application and shall
30 notify each applicant of such determination no later than September 10,
31 2023, and no later than September 10 of each year thereafter. Repayment

1 assistance awarded under the program shall be paid, in whole or in part
2 as provided in section 6 of this act, no later than November 10, 2023,
3 and no later than November 10 of each year thereafter.

4 Sec. 6. (1) Student loan repayment assistance awarded under the
5 program may be applied to the principal amount of the loan and to
6 interest that accrues. The repayment assistance shall be paid in one of
7 the following three ways as directed by the applicant on his or her
8 application:

9 (a) Directly to the lender or loan servicer that holds the
10 outstanding balance of the student loan in one lump-sum payment;

11 (b) Directly to the lender or loan servicer that holds the
12 outstanding balance of the student loan in monthly payments. Such monthly
13 payments shall be made:

14 (i) In twelve equal payments; or

15 (ii) If requested by the applicant, in smaller amounts over a longer
16 period of time, not to exceed twenty-four months. In such case, payments
17 shall be equal for the first twelve months or until such time as the
18 applicant's payment amount is recalculated by the lender or loan servicer
19 and then, if adjusted, shall be equal for the next twelve-month period.
20 Any unpaid funds at the end of twenty-four months may be requested to be
21 paid in a lump-sum payment to the lender or loan servicer or shall be
22 considered forfeited by the applicant. Applicants who are awarded
23 repayment assistance in more than one year may have their awards divided
24 across no more than one hundred twenty monthly payments under the
25 program; or

26 (c) Directly to the applicant for the purpose of making the
27 applicant's student loan payments. This subdivision shall only be
28 available if the applicant is not in default on any student loan at the
29 time of application. Any individual receiving repayment assistance under
30 this subdivision must provide documentation that the full award was used
31 for student loan payments when (i) applying for repayment assistance

1 under the program in subsequent years and (ii) claiming an adjustment to
2 federal adjusted gross income pursuant to section 77-2716. Such
3 documentation shall be provided using a form prescribed by the
4 department.

5 (2) The department may contract with a third-party vendor to
6 administer the repayment assistance provided pursuant to the program.

7 Sec. 7. The total amount of student loan repayment assistance
8 awarded pursuant to the program shall not exceed five million dollars in
9 any fiscal year.

10 Sec. 8. The State Board of Education may adopt and promulgate rules
11 and regulations to carry out the Teach in Nebraska Today Act.

12 Sec. 9. Section 77-2716, Revised Statutes Supplement, 2021, is
13 amended to read:

14 77-2716 (1) The following adjustments to federal adjusted gross
15 income or, for corporations and fiduciaries, federal taxable income shall
16 be made for interest or dividends received:

17 (a)(i) There shall be subtracted interest or dividends received by
18 the owner of obligations of the United States and its territories and
19 possessions or of any authority, commission, or instrumentality of the
20 United States to the extent includable in gross income for federal income
21 tax purposes but exempt from state income taxes under the laws of the
22 United States; and

23 (ii) There shall be subtracted interest received by the owner of
24 obligations of the State of Nebraska or its political subdivisions or
25 authorities which are Build America Bonds to the extent includable in
26 gross income for federal income tax purposes;

27 (b) There shall be subtracted that portion of the total dividends
28 and other income received from a regulated investment company which is
29 attributable to obligations described in subdivision (a) of this
30 subsection as reported to the recipient by the regulated investment
31 company;

1 (c) There shall be added interest or dividends received by the owner
2 of obligations of the District of Columbia, other states of the United
3 States, or their political subdivisions, authorities, commissions, or
4 instrumentalities to the extent excluded in the computation of gross
5 income for federal income tax purposes except that such interest or
6 dividends shall not be added if received by a corporation which is a
7 regulated investment company;

8 (d) There shall be added that portion of the total dividends and
9 other income received from a regulated investment company which is
10 attributable to obligations described in subdivision (c) of this
11 subsection and excluded for federal income tax purposes as reported to
12 the recipient by the regulated investment company; and

13 (e)(i) Any amount subtracted under this subsection shall be reduced
14 by any interest on indebtedness incurred to carry the obligations or
15 securities described in this subsection or the investment in the
16 regulated investment company and by any expenses incurred in the
17 production of interest or dividend income described in this subsection to
18 the extent that such expenses, including amortizable bond premiums, are
19 deductible in determining federal taxable income.

20 (ii) Any amount added under this subsection shall be reduced by any
21 expenses incurred in the production of such income to the extent
22 disallowed in the computation of federal taxable income.

23 (2) There shall be allowed a net operating loss derived from or
24 connected with Nebraska sources computed under rules and regulations
25 adopted and promulgated by the Tax Commissioner consistent, to the extent
26 possible under the Nebraska Revenue Act of 1967, with the laws of the
27 United States. For a resident individual, estate, or trust, the net
28 operating loss computed on the federal income tax return shall be
29 adjusted by the modifications contained in this section. For a
30 nonresident individual, estate, or trust or for a partial-year resident
31 individual, the net operating loss computed on the federal return shall

1 be adjusted by the modifications contained in this section and any
2 carryovers or carrybacks shall be limited to the portion of the loss
3 derived from or connected with Nebraska sources.

4 (3) There shall be subtracted from federal adjusted gross income for
5 all taxable years beginning on or after January 1, 1987, the amount of
6 any state income tax refund to the extent such refund was deducted under
7 the Internal Revenue Code, was not allowed in the computation of the tax
8 due under the Nebraska Revenue Act of 1967, and is included in federal
9 adjusted gross income.

10 (4) Federal adjusted gross income, or, for a fiduciary, federal
11 taxable income shall be modified to exclude the portion of the income or
12 loss received from a small business corporation with an election in
13 effect under subchapter S of the Internal Revenue Code or from a limited
14 liability company organized pursuant to the Nebraska Uniform Limited
15 Liability Company Act that is not derived from or connected with Nebraska
16 sources as determined in section 77-2734.01.

17 (5) There shall be subtracted from federal adjusted gross income or,
18 for corporations and fiduciaries, federal taxable income dividends
19 received or deemed to be received from corporations which are not subject
20 to the Internal Revenue Code.

21 (6) There shall be subtracted from federal taxable income a portion
22 of the income earned by a corporation subject to the Internal Revenue
23 Code of 1986 that is actually taxed by a foreign country or one of its
24 political subdivisions at a rate in excess of the maximum federal tax
25 rate for corporations. The taxpayer may make the computation for each
26 foreign country or for groups of foreign countries. The portion of the
27 taxes that may be deducted shall be computed in the following manner:

28 (a) The amount of federal taxable income from operations within a
29 foreign taxing jurisdiction shall be reduced by the amount of taxes
30 actually paid to the foreign jurisdiction that are not deductible solely
31 because the foreign tax credit was elected on the federal income tax

1 return;

2 (b) The amount of after-tax income shall be divided by one minus the
3 maximum tax rate for corporations in the Internal Revenue Code; and

4 (c) The result of the calculation in subdivision (b) of this
5 subsection shall be subtracted from the amount of federal taxable income
6 used in subdivision (a) of this subsection. The result of such
7 calculation, if greater than zero, shall be subtracted from federal
8 taxable income.

9 (7) Federal adjusted gross income shall be modified to exclude any
10 amount repaid by the taxpayer for which a reduction in federal tax is
11 allowed under section 1341(a)(5) of the Internal Revenue Code.

12 (8)(a) Federal adjusted gross income or, for corporations and
13 fiduciaries, federal taxable income shall be reduced, to the extent
14 included, by income from interest, earnings, and state contributions
15 received from the Nebraska educational savings plan trust created in
16 sections 85-1801 to 85-1817 and any account established under the
17 achieving a better life experience program as provided in sections
18 77-1401 to 77-1409.

19 (b) Federal adjusted gross income or, for corporations and
20 fiduciaries, federal taxable income shall be reduced by any contributions
21 as a participant in the Nebraska educational savings plan trust or
22 contributions to an account established under the achieving a better life
23 experience program made for the benefit of a beneficiary as provided in
24 sections 77-1401 to 77-1409, to the extent not deducted for federal
25 income tax purposes, but not to exceed five thousand dollars per married
26 filing separate return or ten thousand dollars for any other return. With
27 respect to a qualified rollover within the meaning of section 529 of the
28 Internal Revenue Code from another state's plan, any interest, earnings,
29 and state contributions received from the other state's educational
30 savings plan which is qualified under section 529 of the code shall
31 qualify for the reduction provided in this subdivision. For contributions

1 by a custodian of a custodial account including rollovers from another
2 custodial account, the reduction shall only apply to funds added to the
3 custodial account after January 1, 2014.

4 (c) For taxable years beginning or deemed to begin on or after
5 January 1, 2021, under the Internal Revenue Code of 1986, as amended,
6 federal adjusted gross income shall be reduced, to the extent included in
7 the adjusted gross income of an individual, by the amount of any
8 contribution made by the individual's employer into an account under the
9 Nebraska educational savings plan trust owned by the individual, not to
10 exceed five thousand dollars per married filing separate return or ten
11 thousand dollars for any other return.

12 (d) Federal adjusted gross income or, for corporations and
13 fiduciaries, federal taxable income shall be increased by:

14 (i) The amount resulting from the cancellation of a participation
15 agreement refunded to the taxpayer as a participant in the Nebraska
16 educational savings plan trust to the extent previously deducted under
17 subdivision (8)(b) of this section; and

18 (ii) The amount of any withdrawals by the owner of an account
19 established under the achieving a better life experience program as
20 provided in sections 77-1401 to 77-1409 for nonqualified expenses to the
21 extent previously deducted under subdivision (8)(b) of this section.

22 (9)(a) For income tax returns filed after September 10, 2001, for
23 taxable years beginning or deemed to begin before January 1, 2006, under
24 the Internal Revenue Code of 1986, as amended, federal adjusted gross
25 income or, for corporations and fiduciaries, federal taxable income shall
26 be increased by eighty-five percent of any amount of any federal bonus
27 depreciation received under the federal Job Creation and Worker
28 Assistance Act of 2002 or the federal Jobs and Growth Tax Act of 2003,
29 under section 168(k) or section 1400L of the Internal Revenue Code of
30 1986, as amended, for assets placed in service after September 10, 2001,
31 and before December 31, 2005.

1 (b) For a partnership, limited liability company, cooperative,
2 including any cooperative exempt from income taxes under section 521 of
3 the Internal Revenue Code of 1986, as amended, limited cooperative
4 association, subchapter S corporation, or joint venture, the increase
5 shall be distributed to the partners, members, shareholders, patrons, or
6 beneficiaries in the same manner as income is distributed for use against
7 their income tax liabilities.

8 (c) For a corporation with a unitary business having activity both
9 inside and outside the state, the increase shall be apportioned to
10 Nebraska in the same manner as income is apportioned to the state by
11 section 77-2734.05.

12 (d) The amount of bonus depreciation added to federal adjusted gross
13 income or, for corporations and fiduciaries, federal taxable income by
14 this subsection shall be subtracted in a later taxable year. Twenty
15 percent of the total amount of bonus depreciation added back by this
16 subsection for tax years beginning or deemed to begin before January 1,
17 2003, under the Internal Revenue Code of 1986, as amended, may be
18 subtracted in the first taxable year beginning or deemed to begin on or
19 after January 1, 2005, under the Internal Revenue Code of 1986, as
20 amended, and twenty percent in each of the next four following taxable
21 years. Twenty percent of the total amount of bonus depreciation added
22 back by this subsection for tax years beginning or deemed to begin on or
23 after January 1, 2003, may be subtracted in the first taxable year
24 beginning or deemed to begin on or after January 1, 2006, under the
25 Internal Revenue Code of 1986, as amended, and twenty percent in each of
26 the next four following taxable years.

27 (10) For taxable years beginning or deemed to begin on or after
28 January 1, 2003, and before January 1, 2006, under the Internal Revenue
29 Code of 1986, as amended, federal adjusted gross income or, for
30 corporations and fiduciaries, federal taxable income shall be increased
31 by the amount of any capital investment that is expensed under section

1 179 of the Internal Revenue Code of 1986, as amended, that is in excess
2 of twenty-five thousand dollars that is allowed under the federal Jobs
3 and Growth Tax Act of 2003. Twenty percent of the total amount of
4 expensing added back by this subsection for tax years beginning or deemed
5 to begin on or after January 1, 2003, may be subtracted in the first
6 taxable year beginning or deemed to begin on or after January 1, 2006,
7 under the Internal Revenue Code of 1986, as amended, and twenty percent
8 in each of the next four following tax years.

9 (11)(a) For taxable years beginning or deemed to begin before
10 January 1, 2018, under the Internal Revenue Code of 1986, as amended,
11 federal adjusted gross income shall be reduced by contributions, up to
12 two thousand dollars per married filing jointly return or one thousand
13 dollars for any other return, and any investment earnings made as a
14 participant in the Nebraska long-term care savings plan under the Long-
15 Term Care Savings Plan Act, to the extent not deducted for federal income
16 tax purposes.

17 (b) For taxable years beginning or deemed to begin before January 1,
18 2018, under the Internal Revenue Code of 1986, as amended, federal
19 adjusted gross income shall be increased by the withdrawals made as a
20 participant in the Nebraska long-term care savings plan under the act by
21 a person who is not a qualified individual or for any reason other than
22 transfer of funds to a spouse, long-term care expenses, long-term care
23 insurance premiums, or death of the participant, including withdrawals
24 made by reason of cancellation of the participation agreement, to the
25 extent previously deducted as a contribution or as investment earnings.

26 (12) There shall be added to federal adjusted gross income for
27 individuals, estates, and trusts any amount taken as a credit for
28 franchise tax paid by a financial institution under sections 77-3801 to
29 77-3807 as allowed by subsection (5) of section 77-2715.07.

30 (13)(a) For taxable years beginning or deemed to begin on or after
31 January 1, 2015, under the Internal Revenue Code of 1986, as amended,

1 federal adjusted gross income shall be reduced by the amount received as
2 benefits under the federal Social Security Act which are included in the
3 federal adjusted gross income if:

4 (i) For taxpayers filing a married filing joint return, federal
5 adjusted gross income is fifty-eight thousand dollars or less; or

6 (ii) For taxpayers filing any other return, federal adjusted gross
7 income is forty-three thousand dollars or less.

8 (b) For taxable years beginning or deemed to begin on or after
9 January 1, 2020, under the Internal Revenue Code of 1986, as amended, the
10 Tax Commissioner shall adjust the dollar amounts provided in subdivisions
11 (13)(a)(i) and (ii) of this section by the same percentage used to adjust
12 individual income tax brackets under subsection (3) of section
13 77-2715.03.

14 (c) For taxable years beginning or deemed to begin on or after
15 January 1, 2021, under the Internal Revenue Code of 1986, as amended, a
16 taxpayer may claim the reduction to federal adjusted gross income allowed
17 under this subsection or the reduction to federal adjusted gross income
18 allowed under subsection (14) of this section, whichever provides the
19 greater reduction.

20 (14)(a) For taxable years beginning or deemed to begin on or after
21 January 1, 2021, under the Internal Revenue Code of 1986, as amended,
22 federal adjusted gross income shall be reduced by a percentage of the
23 social security benefits that are received and included in federal
24 adjusted gross income. The pertinent percentage shall be:

25 (i) Five percent for taxable years beginning or deemed to begin on
26 or after January 1, 2021, and before January 1, 2022, under the Internal
27 Revenue Code of 1986, as amended;

28 (ii) Twenty percent for taxable years beginning or deemed to begin
29 on or after January 1, 2022, and before January 1, 2023, under the
30 Internal Revenue Code of 1986, as amended;

31 (iii) Thirty percent for taxable years beginning or deemed to begin

1 on or after January 1, 2023, and before January 1, 2024, under the
2 Internal Revenue Code of 1986, as amended;

3 (iv) Forty percent for taxable years beginning or deemed to begin on
4 or after January 1, 2024, and before January 1, 2025, under the Internal
5 Revenue Code of 1986, as amended; and

6 (v) Fifty percent for taxable years beginning or deemed to begin on
7 or after January 1, 2025, under the Internal Revenue Code of 1986, as
8 amended.

9 (b) It is the intent of the Legislature to enact legislation within
10 five years after August 28, 2021, to increase the percentage of social
11 security benefits that are excluded under this subsection to (i) sixty
12 percent for taxable years beginning or deemed to begin on or after
13 January 1, 2026, and before January 1, 2027, under the Internal Revenue
14 Code of 1986, as amended, (ii) seventy percent for taxable years
15 beginning or deemed to begin on or after January 1, 2027, and before
16 January 1, 2028, under the Internal Revenue Code of 1986, as amended,
17 (iii) eighty percent for taxable years beginning or deemed to begin on or
18 after January 1, 2028, and before January 1, 2029, under the Internal
19 Revenue Code of 1986, as amended, (iv) ninety percent for taxable years
20 beginning or deemed to begin on or after January 1, 2029, and before
21 January 1, 2030, under the Internal Revenue Code of 1986, as amended, and
22 (v) one hundred percent for taxable years beginning or deemed to begin on
23 or after January 1, 2030, under the Internal Revenue Code of 1986, as
24 amended.

25 (c) For purposes of this subsection, social security benefits means
26 benefits received under the federal Social Security Act.

27 (d) For taxable years beginning or deemed to begin on or after
28 January 1, 2021, under the Internal Revenue Code of 1986, as amended, a
29 taxpayer may claim the reduction to federal adjusted gross income allowed
30 under this subsection or the reduction to federal adjusted gross income
31 allowed under subsection (13) of this section, whichever provides the

1 greater reduction.

2 (15)(a) For taxable years beginning or deemed to begin on or after
3 January 1, 2015, and before January 1, 2022, under the Internal Revenue
4 Code of 1986, as amended, an individual may make a one-time election
5 within two calendar years after the date of his or her retirement from
6 the military to exclude income received as a military retirement benefit
7 by the individual to the extent included in federal adjusted gross income
8 and as provided in this subdivision. The individual may elect to exclude
9 forty percent of his or her military retirement benefit income for seven
10 consecutive taxable years beginning with the year in which the election
11 is made or may elect to exclude fifteen percent of his or her military
12 retirement benefit income for all taxable years beginning with the year
13 in which he or she turns sixty-seven years of age.

14 (b) For taxable years beginning or deemed to begin on or after
15 January 1, 2022, under the Internal Revenue Code of 1986, as amended, an
16 individual may exclude one hundred percent of the military retirement
17 benefit income received by such individual to the extent included in
18 federal adjusted gross income.

19 (c) For purposes of this subsection, military retirement benefit
20 means retirement benefits that are periodic payments attributable to
21 service in the uniformed services of the United States for personal
22 services performed by an individual prior to his or her retirement. The
23 term includes retirement benefits described in this subdivision that are
24 reported to the individual on either:

25 (i) An Internal Revenue Service Form 1099-R received from the United
26 States Department of Defense; or

27 (ii) An Internal Revenue Service Form 1099-R received from the
28 United States Office of Personnel Management.

29 (16) For taxable years beginning or deemed to begin on or after
30 January 1, 2021, under the Internal Revenue Code of 1986, as amended,
31 federal adjusted gross income shall be reduced by the amount received as

1 a Segal AmeriCorps Education Award, to the extent such amount is included
2 in federal adjusted gross income.

3 (17) For taxable years beginning or deemed to begin on or after
4 January 1, 2022, under the Internal Revenue Code of 1986, as amended,
5 federal adjusted gross income shall be reduced by the amount received by
6 or on behalf of a firefighter for cancer benefits under the Firefighter
7 Cancer Benefits Act to the extent included in federal adjusted gross
8 income.

9 (18) There shall be subtracted from the federal adjusted gross
10 income of individuals any amount received by the individual as student
11 loan repayment assistance under the Teach in Nebraska Today Act, to the
12 extent such amount is included in federal adjusted gross income.

13 Sec. 10. Section 79-318, Revised Statutes Cumulative Supplement,
14 2020, is amended to read:

15 79-318 The State Board of Education shall:

16 (1) Appoint and fix the compensation of the Commissioner of
17 Education;

18 (2) Remove the commissioner from office at any time for conviction
19 of any crime involving moral turpitude or felonious act, for
20 inefficiency, or for willful and continuous disregard of his or her
21 duties as commissioner or of the directives of the board;

22 (3) Upon recommendation of the commissioner, appoint and fix the
23 compensation of all new professional positions in the department,
24 including any deputy commissioners;

25 (4) Organize the State Department of Education into such divisions,
26 branches, or sections as may be necessary or desirable to perform all its
27 proper functions and to render maximum service to the board and to the
28 state school system;

29 (5) Provide, through the commissioner and his or her professional
30 staff, enlightened professional leadership, guidance, and supervision of
31 the state school system, including educational service units. In order

1 that the commissioner and his or her staff may carry out their duties,
2 the board shall, through the commissioner: (a) Provide supervisory and
3 consultation services to the schools of the state; (b) issue materials
4 helpful in the development, maintenance, and improvement of educational
5 facilities and programs; (c) establish rules and regulations which govern
6 standards and procedures for the approval and legal operation of all
7 schools in the state and for the accreditation of all schools requesting
8 state accreditation. All public, private, denominational, or parochial
9 schools shall either comply with the accreditation or approval
10 requirements prescribed in this section and section 79-703 or, for those
11 schools which elect not to meet accreditation or approval requirements,
12 the requirements prescribed in subsections (2) through (6) of section
13 79-1601. Standards and procedures for approval and accreditation shall be
14 based upon the program of studies, guidance services, the number and
15 preparation of teachers in relation to the curriculum and enrollment,
16 instructional materials and equipment, science facilities and equipment,
17 library facilities and materials, and health and safety factors in
18 buildings and grounds. Rules and regulations which govern standards and
19 procedures for private, denominational, and parochial schools which
20 elect, pursuant to the procedures prescribed in subsections (2) through
21 (6) of section 79-1601, not to meet state accreditation or approval
22 requirements shall be as described in such section; (d) institute a
23 statewide system of testing to determine the degree of achievement and
24 accomplishment of all the students within the state's school systems if
25 it determines such testing would be advisable; (e) prescribe a uniform
26 system of records and accounting for keeping adequate educational and
27 financial records, for gathering and reporting necessary educational
28 data, and for evaluating educational progress; (f) cause to be published
29 laws, rules, and regulations governing the schools and the school lands
30 and funds with explanatory notes for the guidance of those charged with
31 the administration of the schools of the state; (g) approve teacher

1 education programs conducted in Nebraska postsecondary educational
2 institutions designed for the purpose of certificating teachers and
3 administrators, except that such approval shall not require a statewide
4 examination as an entrance requirement related to basic skills
5 competency; (h) approve certificated-employee evaluation policies and
6 procedures developed by school districts and educational service units;
7 and (i) approve general plans and adopt educational policies, standards,
8 rules, and regulations for carrying out the board's responsibilities and
9 those assigned to the State Department of Education by the Legislature;

10 (6) Adopt and promulgate rules and regulations for the guidance,
11 supervision, accreditation, and coordination of educational service
12 units. Such rules and regulations for accreditation shall include, but
13 not be limited to, (a) a requirement that programs and services offered
14 to school districts by each educational service unit shall be evaluated
15 on a regular basis, but not less than every seven years, to assure that
16 educational service units remain responsive to school district needs and
17 (b) guidelines for the use and management of funds generated from the
18 property tax levy and from other sources of revenue as may be available
19 to the educational service units, to assure that public funds are used to
20 accomplish the purposes and goals assigned to the educational service
21 units by section 79-1204. The State Board of Education shall establish
22 procedures to encourage the coordination of activities among educational
23 service units and to encourage effective and efficient educational
24 service delivery on a statewide basis;

25 (7) Prepare and distribute reports designed to acquaint school
26 district officers, teachers, and patrons of the schools with the
27 conditions and needs of the schools;

28 (8) Provide for consultation with professional educators and lay
29 leaders for the purpose of securing advice deemed necessary in the
30 formulation of policies and in the effectual discharge of its duties;

31 (9) Make studies, investigations, and reports and assemble

1 information as necessary for the formulation of policies, for making
2 plans, for evaluating the state school program, and for making essential
3 and adequate reports;

4 (10) Submit to the Governor and the Legislature a budget necessary
5 to finance the state school program under its jurisdiction, including the
6 internal operation and maintenance of the State Department of Education;

7 (11) Interpret its own policies, standards, rules, and regulations
8 and, upon reasonable request, hear complaints and disputes arising
9 therefrom;

10 (12) With the advice of the Department of Motor Vehicles, adopt and
11 promulgate rules and regulations containing reasonable standards, not
12 inconsistent with existing statutes, governing: (a) The general design,
13 equipment, color, operation, and maintenance of any vehicle with a
14 manufacturer's rated seating capacity of eleven or more passengers used
15 for the transportation of public, private, denominational, or parochial
16 school students; and (b) the equipment, operation, and maintenance of any
17 vehicle with a capacity of ten or less passengers used for the
18 transportation of public, private, denominational, or parochial school
19 students, when such vehicles are owned, operated, or owned and operated
20 by any public, private, denominational, or parochial school or privately
21 owned or operated under contract with any such school in this state,
22 except for vehicles owned by individuals operating a school which elects
23 pursuant to section 79-1601 not to meet accreditation or approval
24 requirements. Similar rules and regulations shall be adopted and
25 promulgated for operators of such vehicles as provided in section 79-607;

26 (13) Accept, on behalf of the Nebraska Center for the Education of
27 Children who are Blind or Visually Impaired, devises of real property or
28 donations or bequests of other property, or both, if in its judgment any
29 such devise, donation, or bequest is for the best interest of the center
30 or the students receiving services from the center, or both, and irrigate
31 or otherwise improve any such real estate when in the board's judgment it

1 would be advisable to do so; and

2 (14) Upon acceptance of any devise, donation, or bequest as provided
3 in this section, administer and carry out such devise, donation, or
4 bequest in accordance with the terms and conditions thereof. If not
5 prohibited by the terms and conditions of any such devise, donation, or
6 bequest, the board may sell, convey, exchange, or lease property so
7 devised, donated, or bequeathed upon such terms and conditions as it
8 deems best and remit all money derived from any such sale or lease to the
9 State Treasurer for credit to the State Department of Education Trust
10 Fund.

11 None of the duties prescribed in this section shall prevent the
12 board from exercising such other duties as in its judgment may be
13 necessary for the proper and legal exercise of its obligations.

14 Sec. 11. Section 79-806, Reissue Revised Statutes of Nebraska, is
15 amended to read:

16 79-806 (1) The Legislature finds and declares:

17 (a) That there is an educator workforce shortage in this state and
18 that efforts need to be made to recruit, prepare, retain, and support the
19 teaching profession while maintaining high-quality educators in our
20 classrooms around the state;

21 (b) That the pool of qualified individuals for the teaching
22 profession has been reduced statewide, in part, due to requirements in
23 place as of the effective date of this act for applicants to prove
24 proficiency in basic skills competency by passing a prescribed
25 examination in reading, writing, and mathematics before being accepted
26 into a teacher education program of a standard institution of higher
27 education approved by the State Board of Education pursuant to
28 subdivision (5)(g) of section 79-318 or issued any certificate under
29 sections 79-806 to 79-815 and the rules and regulations adopted and
30 promulgated by the board pursuant to such sections as of the effective
31 date of this act;

1 (c) That candidates for certification should possess academic
2 competency to teach effectively and that multiple measures can
3 proficiently demonstrate such competency. A demonstration of basic skills
4 competency should not be based solely on a single assessment high-stakes
5 examination because such an examination does not accurately portray a
6 teacher candidate's general knowledge in mathematics, reading, and
7 writing when measured within such a testing environment; and

8 (d) That candidates for certification, including candidates coming
9 to Nebraska from other states, should be able to use a portfolio of
10 options to demonstrate basic skills competency, such as coursework taken
11 to satisfy college degree requirements, college admissions examinations,
12 and work experience including student teaching.

13 (2) Therefore, it ~~It~~ is declared to be the purpose of sections
14 79-806 to 79-815 to provide more flexibility in the certification of
15 qualified educators for Nebraska schools and not to decrease any
16 requirements for certificates to teach, provide special services, and
17 administer in Nebraska schools.

18 Sec. 12. Section 79-807, Revised Statutes Cumulative Supplement,
19 2020, is amended to read:

20 79-807 For purposes of sections 79-806 to 79-815, unless the context
21 otherwise requires:

22 (1) Basic skills competency means proficiency in the written use of
23 the English language, reading, comprehending, and interpreting
24 professional writing and other written materials, and working with
25 fundamental mathematical computations. Basic skills competency shall be
26 successfully demonstrated prior to certification by (a) taking an
27 examination designated by the board and, if necessary, correcting any
28 score deficiencies by either retaking that portion of the examination for
29 which any deficiency existed or earning a minimum grade or above in
30 college courses designated by the board related to a deficiency or (b)
31 experience as an educator in another state;

1 ~~(1) Basic skills competency means either (a) proficiency in (i) the~~
2 ~~written use of the English language, (ii) reading, comprehending, and~~
3 ~~interpreting professional writing and other written materials, and (iii)~~
4 ~~working with fundamental mathematical computations as demonstrated by~~
5 ~~successful completion of an examination designated by the board or (b)~~
6 ~~successful employment experiences;~~

7 (2) Board means the State Board of Education;

8 (3) Certificate means an authorization issued by the commissioner to
9 an individual who meets the qualifications to engage in teaching,
10 providing special services, or administering in prekindergarten through
11 grade twelve in the elementary and secondary schools in this state;

12 (4) Commissioner means the Commissioner of Education;

13 (5) Department means the State Department of Education;

14 (6) Human relations training means course work or employment
15 experiences that lead to (a) an awareness and understanding of the
16 values, lifestyles, contributions, and history of a pluralistic society,
17 (b) the ability to recognize and deal with dehumanizing biases,
18 including, but not limited to, sexism, racism, prejudice, and
19 discrimination, and an awareness of the impact such biases have on
20 interpersonal relations, (c) the ability to translate knowledge of human
21 relations into attitudes, skills, and techniques which result in
22 favorable experiences for students, (d) the ability to recognize the ways
23 in which dehumanizing biases may be reflected in instructional materials,
24 (e) respect for human dignity and individual rights, and (f) the ability
25 to relate effectively to other individuals and to groups in a pluralistic
26 society other than the applicant's own;

27 (7) Special education training means course work or employment
28 experiences that provide an individual with the knowledge of (a) the
29 exceptional needs of the disabilities defined under the Special Education
30 Act, (b) the major characteristics of each disability in order to
31 recognize its existence in children, (c) the various alternatives for

1 providing the least restrictive environment for children with
2 disabilities, (d) methods of teaching children with disabilities in the
3 regular classroom, and (e) prereferral alternatives, referral systems,
4 multidisciplinary team responsibilities, the individualized education
5 program plan process, and the placement process;

6 (8) Special services means supportive services provided to students
7 that do not primarily involve teaching, including, but not limited to,
8 (a) audiology, psychology, and physical or occupational therapy, (b) the
9 coaching of extracurricular activities, and (c) subject areas for which
10 endorsement programs are not offered by a standard institution of higher
11 education; and

12 (9) Standard institution of higher education means any college or
13 university, the teacher education programs of which are fully approved by
14 the board or approved in another state pursuant to standards which are
15 comparable and equivalent to those set by the board.

16 Sec. 13. Section 79-810, Reissue Revised Statutes of Nebraska, is
17 amended to read:

18 79-810 (1) Certificates and permits shall be issued by the
19 commissioner upon application on forms prescribed and provided by him or
20 her which shall include the applicant's social security number.

21 (2) Each certificate or permit issued by the commissioner shall
22 indicate the area of authorization to teach, provide special services, or
23 administer and any areas of endorsement for which the holder qualifies.
24 During the term of any certificate or permit issued by the commissioner,
25 additional endorsements may be made on the certificate or permit if the
26 holder submits an application, meets the requirements for issuance of the
27 additional endorsements, and pays a nonrefundable fee as set by the
28 commissioner, not to exceed fifty-five of forty dollars.

29 (3) The Certification Fund is created. Any fee received by the
30 department under sections 79-806 to 79-815 shall be remitted to the State
31 Treasurer for credit to the fund. The fund shall be used by the

1 department in paying the costs of certifying educators pursuant to such
2 sections and to carry out subsection (3) of section 79-808. For issuance
3 of a certificate or permit valid in all schools, the nonrefundable fee
4 shall be set by the commissioner, not to exceed seventy-five ~~fifty-five~~
5 dollars, except that the commissioner shall designate a portion of the
6 ~~thirteen dollars of the fifty-five-dollar~~ fee, not to exceed seventeen
7 dollars, that shall be credited to the Professional Practices Commission
8 Fund which is created for use by the department to pay for the provisions
9 of sections 79-859 to 79-871, ~~except that transfers may be made from the~~
10 ~~fund to the General Fund at the direction of the Legislature.~~ For
11 issuance of a certificate or permit valid only in nonpublic schools, the
12 nonrefundable fee shall be set by the commissioner, not to exceed fifty-
13 five ~~forty~~ dollars. Any money in the Certification Fund or the
14 Professional Practices Commission Fund available for investment shall be
15 invested by the state investment officer pursuant to the Nebraska Capital
16 Expansion Act and the Nebraska State Funds Investment Act.

17 Sec. 14. Section 79-811, Reissue Revised Statutes of Nebraska, is
18 amended to read:

19 79-811 (1) Except as provided in subsection (2) of this section for
20 applicants who possess a similar certification or permit in another
21 state, all ~~All~~ college credits submitted for the purpose of obtaining a
22 certificate or permit shall be earned in or accepted by a standard
23 institution of higher education and shall be certified by the proper
24 authorities of the institution attended, showing the academic and
25 professional preparation of the applicant.

26 (2) If an applicant possesses a similar certification or permit in
27 another state, such applicant's eligibility for a certificate or permit
28 in this state may be demonstrated by experience as an educator in such
29 other state which shows the academic and professional preparation of the
30 applicant.

31 Sec. 15. Section 79-813, Revised Statutes Supplement, 2021, is

1 amended to read:

2 79-813 (1)(a) The board shall authorize the issuance of a
3 certificate or permit to any applicant for such certificate or permit
4 who:

5 (i) Is a military spouse or has been offered employment to teach,
6 administer, or provide special services by an accredited school district
7 in Nebraska or an approved and accredited private, denominational, or
8 parochial school in Nebraska;

9 (ii) Holds a valid certificate or permit currently in force in
10 another state to teach, administer, or provide special services;

11 (iii) Has held such certificate or permit for at least one year;

12 (iv) Is in good standing in all states where a certificate or permit
13 to teach, administer, or provide special services is held;

14 (v) Does not have any pending investigations or complaints against
15 any such certificate or permit;

16 (vi) Meets all residency and background check requirements otherwise
17 required for a Nebraska certificate or permit; and

18 (vii) Pays any applicable fees.

19 (b) The commissioner shall verify that the applicant for a
20 certificate or permit under this subsection meets the requirements of
21 subdivisions (a)(iv) and (v) of this subsection. Such applicant shall not
22 be required to meet the human relations training requirement under
23 section 79-808 to obtain such certification or permit. Such certificate
24 or permit shall be valid for at least three years and shall include the
25 same or similar endorsements to teach in all subject areas for which the
26 applicant had been certified to teach in such other state if a similar
27 endorsement is offered in Nebraska.

28 (c) A preliminary permit shall be issued to an applicant upon
29 submission of the application, payment of the applicable fees, and the
30 successful completion of the criminal history record information check as
31 provided in section 79-814.01. The preliminary permit shall remain in

1 force until the commissioner completes the review of all requirements in
2 subdivision (1)(a) of this section and either issues a certificate or
3 permit or notifies the applicant of the reason such certificate or permit
4 cannot be issued.

5 (d) The board shall adopt and promulgate rules and regulations to
6 (i) expedite the processing of an application submitted under this
7 subsection by an applicant whose spouse is serving on active duty at the
8 time of such submission and (ii) specify the documentation necessary to
9 establish the applicant's status as a spouse of a person who is serving
10 on active duty at the time of such submission.

11 (e) For purposes of this subsection:

12 (i) Active duty means full-time duty status in the active uniformed
13 service of the United States, including members of the National Guard and
14 Reserve on active duty orders pursuant to 10 U.S.C. chapters 1209 and
15 1211; and

16 (ii) Military spouse has the same meaning as in section 38-118.01.

17 (2) In addition to certificates and permits issued pursuant to
18 subsection (1) of this section, the board may authorize the issuance of
19 certificates or permits to applicants who hold a valid certificate or
20 permit currently in force in another state if the requirements for the
21 certificate or permit held by the applicant are comparable and equivalent
22 to those required for a similar type of certificate or permit issued
23 under sections 79-806 to 79-815.

24 Sec. 16. Section 79-8,137, Revised Statutes Cumulative Supplement,
25 2020, is amended to read:

26 79-8,137 (1)(a) Prior to receiving any money from a loan pursuant to
27 the Attracting Excellence to Teaching Program, an eligible student shall
28 enter into a contract with the department. Such contract shall be exempt
29 from the requirements of sections 73-501 to 73-510.

30 (b) For eligible students who applied for the first time prior to
31 April 23, 2009, the contract shall require that if (i) the borrower is

1 not employed as a teacher in Nebraska for a time period equal to the
2 number of years required for loan forgiveness pursuant to subsection (2)
3 of this section and is not enrolled as a full-time student in a graduate
4 program within six months after obtaining an undergraduate degree for
5 which a loan from the program was obtained or (ii) the borrower does not
6 complete the requirements for graduation within five consecutive years
7 after receiving the initial loan under the program, then the loan must be
8 repaid, with interest at the rate fixed pursuant to section 45-103
9 accruing as of the date the borrower signed the contract, and an
10 appropriate penalty as determined by the department may be assessed. If a
11 borrower fails to remain enrolled at an eligible institution or otherwise
12 fails to meet the requirements of an eligible student, repayment of the
13 loan shall commence within six months after such change in eligibility.
14 The State Board of Education may by rules and regulations provide for
15 exceptions to the conditions of repayment pursuant to this subdivision
16 based upon mitigating circumstances.

17 (c) For eligible students who apply for the first time on or after
18 April 23, 2009, the contract shall require that if (i) the borrower is
19 not employed as a full-time teacher teaching in an approved or accredited
20 school in Nebraska and teaching at least a portion of the time in the
21 shortage area for which the loan was received for a time period equal to
22 the number of years required for loan forgiveness pursuant to subsection
23 (3) of this section or is not enrolled as a full-time student in a
24 graduate program within six months after obtaining an undergraduate
25 degree for which a loan from the program was obtained or (ii) the
26 borrower does not complete the requirements for graduation within five
27 consecutive years after receiving the initial loan under the program,
28 then the loan shall be repaid with interest at the rate fixed pursuant to
29 section 45-103 accruing as of the date the borrower signed the contract
30 and actual collection costs as determined by the department. If a
31 borrower fails to remain enrolled at an eligible institution or otherwise

1 fails to continue to be an eligible student, repayment of the loan shall
2 commence within six months after such change in eligibility. The State
3 Board of Education may by rule and regulation provide for exceptions to
4 the conditions of repayment pursuant to this subdivision based upon
5 mitigating circumstances.

6 (2) If the borrower applied for the first time prior to April 23,
7 2009, and (a) successfully completes the teacher education program and
8 becomes certified pursuant to sections 79-806 to 79-815, (b) becomes
9 employed as a teacher in this state within six months of becoming
10 certified, and (c) otherwise meets the requirements of the contract,
11 payments shall be suspended for the number of years that the borrower is
12 required to remain employed as a teacher in this state under the
13 contract. For each year that the borrower teaches in Nebraska pursuant to
14 the contract, payments shall be forgiven in an amount equal to the amount
15 borrowed for one year, except that if the borrower teaches in a school
16 district that is in a local system classified as very sparse as defined
17 in section 79-1003 or teaches in a school district in which at least
18 forty percent of the students are poverty students as defined in section
19 79-1003, payments shall be forgiven each year in an amount equal to the
20 amount borrowed for two years.

21 (3)(a) If the borrower applies for the first time on or after April
22 23, 2009, and (i) successfully completes the teacher education program
23 and major for which the borrower is receiving a forgivable loan pursuant
24 to the program and becomes certified pursuant to sections 79-806 to
25 79-815 with an endorsement in the shortage area for which the loan was
26 received, (ii) becomes employed as a full-time teacher teaching at least
27 a portion of the time in the shortage area for which the loan was
28 received in an approved or accredited school in this state within six
29 months of becoming certified, and (iii) otherwise meets the requirements
30 of the contract, payments shall be suspended for the number of years that
31 the borrower is required to remain employed as a teacher in this state

1 under the contract.

2 (b) Beginning after the first two years of teaching full-time in
3 Nebraska following graduation for the degree for which the loan was
4 received, for each year that the borrower teaches full-time in Nebraska
5 pursuant to the contract, the loan shall be forgiven in an amount equal
6 to three thousand dollars, except that if the borrower teaches full-time
7 in a school district that is in a local system classified as very sparse
8 as defined in section 79-1003, teaches in a school building that provides
9 free meals to all students pursuant to the community eligibility
10 provision, teaches in a school building in which at least forty percent
11 of the formula students are poverty students as defined in section
12 79-1003, or teaches in an accredited or approved private school in
13 Nebraska in which at least forty percent of the enrolled students
14 qualified for free lunches as determined by the most recent data
15 available from the department, payments shall be forgiven each year in an
16 amount equal to six thousand dollars.

17 (4) Beginning on August 1, 2022, if the borrower provides service as
18 a pre-service teacher intern for a full academic semester as part of a
19 clinical experience within an accredited or approved public, private,
20 denominational, or parochial school in Nebraska and subsequently passes
21 all related semester requirements, then the loan shall be forgiven in an
22 amount equal to one thousand dollars for such borrower.

23 Sec. 17. Original sections 79-806, 79-810, and 79-811, Reissue
24 Revised Statutes of Nebraska, sections 79-318, 79-807, and 79-8,137,
25 Revised Statutes Cumulative Supplement, 2020, and sections 77-2716 and
26 79-813, Revised Statutes Supplement, 2021, are repealed.