

SIXTY-SEVENTH DAY - APRIL 26, 2021

LEGISLATIVE JOURNAL

**ONE HUNDRED SEVENTH LEGISLATURE
FIRST SESSION**

SIXTY-SEVENTH DAY

Legislative Chamber, Lincoln, Nebraska
Monday, April 26, 2021

PRAYER

The prayer was offered by Senator DeBoer.

PLEDGE OF ALLEGIANCE

The Pledge of Allegiance was offered by Senator Slama.

ROLL CALL

Pursuant to adjournment, the Legislature met at 10:00 a.m., President Foley presiding.

The roll was called and all members were present except Senators Bostar, Morfeld, Pansing Brooks, Wayne, and Wishart who were excused until they arrive.

CORRECTIONS FOR THE JOURNAL

The Journal for the sixty-sixth day was approved.

GENERAL FILE

LEGISLATIVE BILL 540. Title read. Considered.

Advanced to Enrollment and Review Initial with 36 ayes, 0 nays, 8 present and not voting, and 5 excused and not voting.

LEGISLATIVE BILL 296. Title read. Considered.

Advanced to Enrollment and Review Initial with 37 ayes, 0 nays, 7 present and not voting, and 5 excused and not voting.

LEGISLATIVE BILL 313. Title read. Considered.

Committee [AM367](#), found on page 641, was adopted with 38 ayes, 0 nays, 7 present and not voting, and 4 excused and not voting.

Advanced to Enrollment and Review Initial with 41 ayes, 0 nays, 4 present and not voting, and 4 excused and not voting.

LEGISLATIVE BILL 521. Title read. Considered.

Advanced to Enrollment and Review Initial with 42 ayes, 1 nay, 4 present and not voting, and 2 excused and not voting.

LEGISLATIVE BILL 209. Title read. Considered.

Committee [AM880](#), found on page 917, was adopted with 39 ayes, 0 nays, 8 present and not voting, and 2 excused and not voting.

Advanced to Enrollment and Review Initial with 42 ayes, 0 nays, 5 present and not voting, and 2 excused and not voting.

COMMITTEE REPORT(S)

Revenue

LEGISLATIVE BILL 674. Indefinitely postponed.

(Signed) Lou Ann Linehan, Chairperson

NOTICE OF COMMITTEE HEARING(S)

Transportation and Telecommunications
Room 1113

Tuesday, May 4, 2021 8:30 a.m.

John Selmer - Nebraska Department of Transportation

(Signed) Curt Friesen, Chairperson

AMENDMENT(S) - Print in Journal

Senator Flood filed the following amendment to [LB388](#):

[AM1117](#)

(Amendments to Standing Committee amendments, AM530)

1 1. Insert the following new sections:

2 Sec. 11. Section 86-316, Revised Statutes Cumulative Supplement,

3 2020, is amended to read:

4 86-316 Sections 86-316 to 86-329 and section 12 of this act shall be

5 known and may be cited as the Nebraska Telecommunications Universal

6 Service Fund Act.

7 Sec. 12. In addition to any other applicable penalties provided

8 under the Nebraska Telecommunications Universal Service Fund Act or the

9 rules and regulations adopted and promulgated under such act, the

10 commission shall withhold support from any telecommunications company
11 that receives support from the Nebraska Telecommunications Universal
12 Service Fund as follows:
13 (1) For any service outage that disrupts telecommunications service
14 to ten thousand or more customers, one thousand dollars of support for
15 each minute in duration of such outage; and
16 (2) For any service outage that disrupts telecommunications service
17 to a public safety answering point as defined in section 86-431, five
18 thousand dollars of support for each minute in duration of such outage.
19 2. Renumber the remaining section accordingly.

MOTION(S) - Print in Journal

Senator Flood filed the following motion to LR14:

MO46

Suspend Rule 3, Section 20 (d) so as to provide that LR14 "not stand as indefinitely postponed".

GENERAL FILE

LEGISLATIVE BILL 84. Title read. Considered.

Senator M. Cavanaugh offered the following motion:

MO47

Strike the enacting clause.

Senator M. Cavanaugh withdrew her motion to strike the enacting clause.

Advanced to Enrollment and Review Initial with 36 ayes, 1 nay, 10 present and not voting, and 2 excused and not voting.

LEGISLATIVE BILL 366. Title read. Considered.

Committee AM436, found on page 642, was adopted with 39 ayes, 1 nay, 8 present and not voting, and 1 excused and not voting.

Advanced to Enrollment and Review Initial with 41 ayes, 1 nay, 6 present and not voting, and 1 excused and not voting.

LEGISLATIVE BILL 366A. Title read. Considered.

Advanced to Enrollment and Review Initial with 39 ayes, 1 nay, 8 present and not voting, and 1 excused and not voting.

LEGISLATIVE BILL 682. Title read. Considered.

Pending.

COMMITTEE REPORT(S)
Enrollment and Review

LEGISLATIVE BILL 39. Placed on Select File with amendment.

[ER68](#)

1 1. On page 1, strike beginning with "the" in line 1 through line 9
2 and insert "political subdivisions; to amend sections 13-3105 and
3 13-3109, Reissue Revised Statutes of Nebraska, and sections 13-3102,
4 13-3103, 13-3104, 13-3106, 13-3108, and 82-334, Revised Statutes
5 Cumulative Supplement, 2020; to authorize assistance for sports complexes
6 as prescribed in the Sports Arena Facility Financing Assistance Act; to
7 define and redefine terms; to change provisions relating to limitations
8 on state assistance, applications, notice, considerations for application
9 approval, and bonds; to change provisions relating to the Support the
10 Arts Cash Fund; to provide for the award of grants to cities of the first
11 class with creative districts; to harmonize provisions; to repeal the
12 original sections; and to declare an emergency."

LEGISLATIVE BILL 51. Placed on Select File with amendment.

[ER67](#)

1 1. In the Standing Committee amendments, AM745:
2 a. On page 16, line 1, strike the first comma and show as stricken;
3 b. On page 27, line 21, strike "Non-certified" and insert
4 "Noncertified";
5 c. On page 34, line 9, strike "(1)(a)" and insert "(2)(a)";
6 d. On page 35, line 6, strike "(1)(b)" and insert "(2)(b)";
7 e. On page 36, line 2, after "Fourth" insert "Amendment"; in line
8 14, strike "non-certified" and insert "noncertified"; and in line 30,
9 strike "their";
10 f. On page 41, line 10, strike "course" and insert "courses"; and
11 g. On page 44, line 29, strike "non-certified" and insert
12 "noncertified".
13 2. On page 1, strike beginning with "48-147" in line 1 through
14 "forces" in line 17 and insert "29-215, 48-147, 48-2709, 81-1403,
15 81-1407, 81-1412.02, and 81-1414, Reissue Revised Statutes of Nebraska,
16 and sections 23-1701.01, 29-2264, 48-115, 48-126.01, 48-145, 81-1401,
17 81-1414.07, 81-1456, 81-1457, and 81-2014, Revised Statutes Cumulative
18 Supplement, 2020; to change sheriff requirements; to authorize Class I
19 railroad police officers and noncertified conditional officers; to define
20 and redefine terms; to change conviction set aside provisions; to change
21 annual and initial training provisions for law enforcement officers; to
22 change membership of and provide powers and duties for the Nebraska
23 Police Standards Advisory Council; to require de-escalation training; to
24 provide for certification of persons certified as law enforcement
25 officers in other states and change provisions relating to law
26 enforcement officer certification; to require psychological evaluations
27 of law enforcement officers as prescribed; to change continuing education
1 requirements for law enforcement officers; to provide for policies and
2 requirements for investigating law enforcement officer misconduct; to
3 change law enforcement officer certification revocation and suspension
4 record provisions; to provide duties for the Nebraska Commission on Law
5 Enforcement and Criminal Justice; to prohibit chokeholds and carotid
6 holds as prescribed; to require policies on excessive force and a duty to
7 intervene; to require accreditation of law enforcement agencies; to
8 create a fund; to require posting of certain law enforcement officer
9 information as prescribed; to eliminate law enforcement reserve forces;
10 to redefine officer under the Nebraska State Patrol Retirement Act".

LEGISLATIVE BILL 51A. Placed on Select File.

(Signed) Terrell McKinney, Chairperson

BILL ON FIRST READING

The following bill was read for the first time by title:

LEGISLATIVE BILL 247A. Introduced by Pansing Brooks, 28; Arch, 14; Friesen, 34; Hilgers, 21; Stinner, 48.

A BILL FOR AN ACT relating to appropriations; to appropriate funds to aid in carrying out the provisions of Legislative Bill 247, One Hundred Seventh Legislature, First Session, 2021; and to declare an emergency.

MESSAGE(S) FROM THE GOVERNOR

April 26, 2021

Patrick J. O'Donnell
Clerk of the Legislature
State Capitol, Room 2018
Lincoln, NE 68509

Dear Mr. O'Donnell:

Engrossed Legislative Bills 379e, 380e, 381e, 382e, 383e, 384e, 385e, 386e, 386Ae, and 666e were received in my office on April 20, 2021.

These bills were signed and delivered to the Secretary of State on April 26, 2021.

Sincerely,
(Signed) Pete Ricketts
Governor

UNANIMOUS CONSENT - Add Cointroducer(s)

Unanimous consent to add Senator(s) as cointroducer(s). No objections. So ordered.

Senator Pansing Brooks name added to LB275.

Senator Blood name added to LB396.

RECESS

At 12:03 p.m., on a motion by Speaker Hilgers, the Legislature recessed until 1:30 p.m.

AFTER RECESS

The Legislature reconvened at 1:30 p.m., President Foley presiding.

ROLL CALL

The roll was called and all members were present except Senators Bostar, Groene, M. Hansen, Hunt, Morfeld, Pansing Brooks, and Vargas who were excused until they arrive.

GENERAL FILE

LEGISLATIVE BILL 682. Committee [AM195](#), found on page 507, was adopted with 35 ayes, 0 nays, 7 present and not voting, and 7 excused and not voting.

Advanced to Enrollment and Review Initial with 38 ayes, 0 nays, 5 present and not voting, and 6 excused and not voting.

LEGISLATIVE BILL 396. Title read. Considered.

Advanced to Enrollment and Review Initial with 43 ayes, 0 nays, 3 present and not voting, and 3 excused and not voting.

LEGISLATIVE BILL 396A. Title read. Considered.

Advanced to Enrollment and Review Initial with 43 ayes, 0 nays, 3 present and not voting, and 3 excused and not voting.

LEGISLATIVE BILL 64. Title read. Considered.

Committee [AM473](#), found on page 635, was offered.

Senator Lindstrom offered the following amendment to the committee amendment:

[AM805](#)

(Amendments to Standing Committee amendments, AM473)

1 1. On page 7, line 26, strike the new matter.

2 2. On page 8, line 4, strike the new matter; and after line 8 insert

3 the following new subdivision:

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, a

6 taxpayer may claim the reduction to federal adjusted gross income allowed

7 under this subsection or the reduction to federal adjusted gross income

8 allowed under subsection (14) of this section, whichever provides the

9 greater reduction."

10 3. On page 9, after line 14, insert the following new subdivision:

11 "(c) For taxable years beginning or deemed to begin on or after

12 January 1, 2021, under the Internal Revenue Code of 1986, as amended, a

13 taxpayer may claim the reduction to federal adjusted gross income allowed

14 under this subsection or the reduction to federal adjusted gross income

15 allowed under subsection (13) of this section, whichever provides the

16 greater reduction".

The Lindstrom amendment was adopted with 43 ayes, 0 nays, 4 present and not voting, and 2 excused and not voting.

Senator Flood offered the following amendment to the committee amendment:

[AM748](#) is available in the Bill Room.

SPEAKER HILGERS PRESIDING

Senator Flood withdrew his amendment.

The committee amendment was adopted with 45 ayes, 0 nays, and 4 present and not voting.

Advanced to Enrollment and Review Initial with 47 ayes, 0 nays, and 2 present and not voting.

LEGISLATIVE BILL 26. Title read. Considered.

Advanced to Enrollment and Review Initial with 38 ayes, 3 nays, and 8 present and not voting.

BILL ON FIRST READING

The following bill was read for the first time by title:

LEGISLATIVE BILL 428A. Introduced by Arch, 14.

A BILL FOR AN ACT relating to appropriations; to appropriate funds to aid in carrying out the provisions of Legislative Bill 428, One Hundred Seventh Legislature, First Session, 2021; and to declare an emergency.

AMENDMENT(S) - Print in Journal

Senator Brandt filed the following amendment to [LB572](#):

[FA30](#)

Amend AM875

On line 11, strike "2021" and insert "2022".

Senator Geist filed the following amendment to [LB307](#):

[AM1108](#)

1 1. Strike the original sections and all amendments thereto and

2 insert the following new sections:

3 Section 1. Section 43-272, Reissue Revised Statutes of Nebraska, is

4 amended to read:

5 43-272 (1)(a) In counties having a population of less than one

6 hundred fifty thousand inhabitants; ~~when any~~

7 (i) When any juvenile court petition is filed alleging jurisdiction

8 of a juvenile pursuant to subdivision (2) of section 43-247, counsel

9 ~~shall be appointed for such juvenile; and~~

10 ~~(ii) In any other instance in which a juvenile is shall be brought~~
 11 ~~without counsel before a juvenile court, the court shall advise such~~
 12 ~~juvenile and his or her parent or guardian of their right to retain~~
 13 ~~counsel and shall inquire of such juvenile and his or her parent or~~
 14 ~~guardian as to whether they desire to retain counsel. The court shall~~
 15 ~~inform such juvenile and his or her parent or guardian of such juvenile's~~
 16 ~~right to counsel at county expense if none of them is able to afford~~
 17 ~~counsel. If the juvenile or his or her parent or guardian desires to have~~
 18 ~~counsel appointed for such juvenile, or the parent or guardian of such~~
 19 ~~juvenile cannot be located, and the court ascertains that none of such~~
 20 ~~persons are able to afford an attorney, the court shall forthwith appoint~~
 21 ~~an attorney to represent such juvenile for all proceedings before the~~
 22 ~~juvenile court, except that if an attorney is appointed to represent such~~
 23 ~~juvenile and the court later determines that a parent of such juvenile is~~
 24 ~~able to afford an attorney, the court shall order such parent or juvenile~~
 25 ~~to pay for services of the attorney to be collected in the same manner as~~
 26 ~~provided by section 43-290. If the parent willfully refuses to pay any~~
 27 ~~such sum, the court may commit him or her for contempt, and execution may~~
 1 ~~issue at the request of the appointed attorney or the county attorney or~~
 2 ~~by the court without a request.~~

3 (b) In counties having a population of one hundred fifty thousand or
 4 more inhabitants, when any juvenile court petition is filed alleging
 5 jurisdiction of a juvenile pursuant to subdivision (1), (2), (3)(b), or
 6 (4) of section 43-247, counsel shall be appointed for such juvenile.

7 (c) ~~The court shall inform any such juvenile described in this~~
 8 ~~subsection and his or her parent or guardian of such juvenile's right to~~
 9 ~~counsel at county expense if none of them is able to afford counsel. If~~
 10 ~~the juvenile or his or her parent or guardian desires to have counsel~~
 11 ~~appointed for such juvenile, or the parent or guardian of such juvenile~~
 12 ~~cannot be located, and the court ascertains that none of such persons are~~
 13 ~~able to afford an attorney, the court shall forthwith appoint an attorney~~
 14 ~~to represent such juvenile for all proceedings before the juvenile court,~~
 15 ~~except that if an attorney is appointed to represent such juvenile and~~
 16 ~~the court later determines that a parent of such juvenile is able to~~
 17 ~~afford an attorney, the court shall order such parent or juvenile to pay~~
 18 ~~for services of the attorney to be collected in the same manner as~~
 19 ~~provided by section 43-290. If the parent willfully refuses to pay any~~
 20 ~~such sum, the court may commit him or her for contempt, and execution may~~
 21 ~~issue at the request of the appointed attorney or the county attorney or~~
 22 ~~by the court without a request.~~

23 (2) The court, on its own motion or upon application of a party to
 24 the proceedings, shall appoint a guardian ad litem for the juvenile: (a)
 25 If the juvenile has no parent or guardian of his or her person or if the
 26 parent or guardian of the juvenile cannot be located or cannot be brought
 27 before the court; (b) if the parent or guardian of the juvenile is
 28 excused from participation in all or any part of the proceedings; (c) if
 29 the parent is a juvenile or an incompetent; (d) if the parent is
 30 indifferent to the interests of the juvenile; or (e) in any proceeding
 31 pursuant to the provisions of subdivision (3)(a) of section 43-247.

1 A guardian ad litem shall have the duty to protect the interests of
 2 the juvenile for whom he or she has been appointed guardian, and shall be
 3 deemed a parent of the juvenile as to those proceedings with respect to
 4 which his or her guardianship extends.

5 (3) The court shall appoint an attorney as guardian ad litem. A
 6 guardian ad litem shall act as his or her own counsel and as counsel for
 7 the juvenile, unless there are special reasons in a particular case why
 8 the guardian ad litem or the juvenile or both should have separate
 9 counsel. In such cases the guardian ad litem shall have the right to
 10 counsel, except that the guardian ad litem shall be entitled to appointed

11 counsel without regard to his or her financial ability to retain counsel.
 12 Whether such appointed counsel shall be provided at the cost of the
 13 county shall be determined as provided in subsection (1) of this section.
 14 (4) By July 1, 2015, the Supreme Court shall provide by court rule
 15 standards for guardians ad litem for juveniles in juvenile court
 16 proceedings.
 17 (5) By July 1, 2017, the Supreme Court shall provide guidelines
 18 setting forth standards for all attorneys who practice in juvenile court.
 19 Sec. 2. Section 43-3102, Reissue Revised Statutes of Nebraska, is
 20 amended to read:
 21 43-3102 (1) In any court proceeding, any waiver of the right to
 22 counsel by a juvenile shall be made in open court, shall be recorded, and
 23 shall be confirmed in a writing signed by the juvenile.
 24 (2) A court shall not accept a juvenile's waiver of the right to
 25 counsel unless the waiver satisfies subsection (1) of this section and is
 26 an affirmative waiver that is made intelligently, voluntarily, and
 27 understandingly. In determining whether such waiver was made
 28 intelligently, voluntarily, and understandingly, the court shall
 29 consider, among other things: (a) The age, intelligence, and education of
 30 the juvenile, (b) the juvenile's emotional stability, and (c) the
 31 complexity of the proceedings.
 1 (3) On or before July 1, 2022, the Supreme Court shall provide, by
 2 court rule, a process to ensure that juveniles are provided the
 3 opportunity to consult with counsel to assist the juvenile in making the
 4 decision to waive the right to counsel.
 5 ~~(4) (3)~~ The court shall ensure that a juvenile represented by an
 6 attorney consults with his or her attorney before any waiver of counsel.
 7 ~~(5) (4)~~ No parent, guardian, custodian, or other person may waive
 8 the juvenile's right to counsel.
 9 ~~(6) (5)~~ A juvenile's right to be represented by counsel may not be
 10 waived in the following circumstances:
 11 (a) If the juvenile is under the age of fourteen;
 12 (b) For a detention hearing;
 13 (c) For any dispositional hearing where out-of-home placement is
 14 sought; or
 15 (d) If there is a motion to transfer the juvenile from juvenile
 16 court to county court or district court.
 17 Sec. 3. Original sections 43-272 and 43-3102, Reissue Revised
 18 Statutes of Nebraska, are repealed.

Senator Morfeld filed the following amendment to LB628:
AM1129

1 1. Strike the original sections and insert the following new
 2 sections:
 3 Section 1. Section 38-1124, Reissue Revised Statutes of Nebraska, is
 4 amended to read:
 5 38-1124 (1) The department, with the recommendation of the board,
 6 shall issue a faculty license to any person who meets the requirements of
 7 subsection (3) or (4) of this section. A faculty licensee may practice
 8 dentistry ~~only~~ as a faculty member at an accredited school or college of
 9 dentistry in the State of Nebraska. A faculty licensee and may also teach
 10 dentistry, conduct research, and participate in an institutionally
 11 administered faculty practice ~~only at such accredited school or college~~
 12 ~~of dentistry~~. A faculty licensee eligible for licensure under subsection
 13 (4) of this section shall limit his or her practice under such license to
 14 the clinical ~~disciplines~~ discipline in which the licensee ~~he or she~~ has
 15 received ~~postgraduate~~ education at an accredited school or college of
 16 dentistry ~~or, with the approval of the board, the clinical disciplines in~~
 17 which the licensee has practiced under a license, including a faculty
 18 license or teaching permit, to practice dentistry within the past three

19 years in another jurisdiction.

20 (2) Any person who desires a faculty license shall make a written
21 application to the department. The application shall include information
22 regarding the applicant's professional qualifications, experience, and
23 licensure. The application shall be accompanied by a copy of the
24 applicant's dental degree, any other degrees or certificates for
25 postgraduate education of the applicant, the required fee, and
26 certification from the dean of an accredited school or college of
27 dentistry in the State of Nebraska at which the applicant has a contract
1 to be employed as a full-time faculty member.

2 (3) An individual who graduated from an accredited school or college
3 of dentistry shall be eligible for a faculty license if the individual he
4 or she:

5 (a) Has or had a license, including a faculty license or teaching
6 permit, to practice dentistry within the past three five years in another
7 jurisdiction some other state in the United States or a Canadian
8 province; and

9 (b) Has a contract to be employed as a full-time faculty member at
10 an accredited school or college of dentistry in the State of Nebraska;

11 (b) (e) Passes a jurisprudence examination administered by the
12 board; and

13 (d) Agrees to demonstrate continuing clinical competency as a
14 condition of licensure if required by the board.

15 (4) An individual who graduated from a nonaccredited school or
16 college of dentistry shall be eligible for a faculty license if the
17 individual he or she:

18 (a)(i) Has or had a license, including a faculty license or teaching
19 permit, to practice dentistry within the past three years in another
20 jurisdiction;

21 (ii) (a) Has completed at least two years of postgraduate education
22 at an accredited school or college of dentistry recognized by the
23 national commission and received a certificate or degree from such school
24 or college of dentistry; or

25 (iii) Has additional education in dentistry at an accredited school
26 or college of dentistry that is determined by the board to be equivalent
27 to a program recognized by the national commission, including, but not
28 limited to, a postgraduate certificate or degree in operative dentistry;

29 (b) Has a contract to be employed as a full-time faculty member at
30 an accredited school or college of dentistry in the State of Nebraska;

31 (b) (e) Passes a jurisprudence examination administered by the
1 board; and

2 (d) Agrees to demonstrate continuing clinical competency as a
3 condition of licensure if required by the board; and

4 (c) (e) Has passed at least one of the following:

5 (i) Part I and Part II of the National Board Dental Examinations
6 administered by the joint commission; or its equivalent

7 (ii) The Integrated National Board Dental Examination administered
8 by the joint commission;

9 (iii) A specialty board examination recognized by the national
10 commission;

11 (iv) An examination administered by the National Dental Examining
12 Board of Canada; or

13 (v) An equivalent examination as determined by the Board of
14 Dentistry.

15 (5) A faculty license shall expire at the same time and be subject
16 to the same renewal requirements as a regular dental license, except that
17 such license shall remain valid and may only be renewed if the faculty
18 licensee completes continuing education as required by the rules and
19 regulations adopted and promulgated under the Dentistry Practice Act and
20 demonstrates continued employment at an accredited school or college of

21 dentistry in the State of Nebraska. ;
 22 (6) In order for an applicant to qualify for a faculty license
 23 pursuant to subdivision (4)(a)(iii) of this section, the applicant shall
 24 present, for review and approval by the board, a portfolio which
 25 includes, but is not limited to, academic achievements, credentials and
 26 certifications, letters of recommendation, and a list of publications.
 27 (7) For purposes of this section:
 28 (a) Another jurisdiction means some other state in the United
 29 States, a territory or jurisdiction of the United States, or a Canadian
 30 province;
 31 (b) Joint commission means the American Dental Association Joint
 1 Commission on National Dental Examinations; and
 2 (c) National commission means the National Commission on Recognition
 3 of Dental Specialties and Certifying Boards.
 4 (a) ~~The faculty licensee remains employed as a full-time faculty~~
 5 ~~member of an accredited school or college of dentistry in the State of~~
 6 ~~Nebraska; and~~
 7 (b) ~~The faculty licensee demonstrates continuing clinical competency~~
 8 ~~if required by the board.~~
 9 Sec. 2. Original section 38-1124, Reissue Revised Statutes of
 10 Nebraska, is repealed.
 11 Sec. 3. Since an emergency exists, this act takes effect when passed
 12 and approved according to law.

COMMUNICATION(S)

Received a copy of Senate Joint Memorial No. 102 from the state of Idaho relating to the United States Supreme Court.

SENATOR HUGHES PRESIDING

GENERAL FILE

LEGISLATIVE BILL 432. Title read. Considered.

Committee [AM774](#), found on page 773, was offered.

Senator M. Cavanaugh offered her amendment, [AM1110](#), found on page 1119, to the committee amendment.

SPEAKER HILGERS PRESIDING

Senator Linehan requested a point of order.

Senator M. Cavanaugh withdrew her amendment.

Senator Blood offered the following amendment to the committee amendment:

[AM1058](#) is available in the Bill Room.

Senator Linehan requested a point of order.

Senator Blood withdrew her amendment.

Senator Linehan offered the following amendment to the committee amendment:

[AM1080](#)

(Amendments to Standing Committee amendments, AM774)

1 1. On page 12, strike beginning with "For" in line 24 through the 2 period in line 27.

Senator Linehan withdrew and refiled her amendment, [AM1080](#).

Senator Friesen offered the following amendment to the committee amendment:

[AM1132](#)

(Amendments to Standing Committee amendments, AM774)

1 1. Strike section 12.
2 2. Renumber the remaining sections and correct the repealer 3 accordingly.

SENATOR HUGHES PRESIDING

SPEAKER HILGERS PRESIDING

Senator Friesen moved for a call of the house. The motion prevailed with 16 ayes, 4 nays, and 29 not voting.

Senator Friesen requested a roll call vote, in reverse order, on his amendment.

Voting in the affirmative, 23:

Blood	Cavanaugh, J.	Friesen	McCollister	Vargas
Bostar	Day	Hansen, M.	McDonnell	Walz
Bostelman	DeBoer	Hughes	McKinney	Wishart
Brandt	Dorn	Hunt	Morfeld	
Brewer	Erdman	Lathrop	Pansing Brooks	

Voting in the negative, 23:

Aguilar	Flood	Hilgers	Lowe	Stinner
Albrecht	Geist	Hilkemann	Moser	Wayne
Arch	Gragert	Kolterman	Murman	Williams
Briese	Halloran	Lindstrom	Sanders	
Clements	Hansen, B.	Linehan	Slama	

Present and not voting, 1:

Cavanaugh, M.

Excused and not voting, 2:

Groene Pahls

The Friesen amendment lost with 23 ayes, 23 nays, 1 present and not voting, and 2 excused and not voting.

Pending.

AMENDMENT(S) - Print in Journal

Senator Linehan filed the following amendment to LB595:

AM1079

(Amendments to Standing Committee amendments, AM776)

- 1 1. Strike sections 12 to 18.
- 2 2. Renumber the remaining sections, correct internal references, and
- 3 correct the repealer accordingly.

Senator Erdman filed the following amendment to LB595:

FA32

Amend AM776

Section 1, strike lines 15-22 on page 1.

Section 10-2a, page 19, line 5, strike "2027" and insert "2022".

Renumber the remaining sections, correct internal references, and correct repealer accordingly.

Senator Erdman filed the following amendment to LB595:

AM1140

(Amendments to Standing Committee amendments, AM776)

- 1 1. Insert the following new sections:
- 2 Sec. 2. Section 77-1301, Revised Statutes Cumulative Supplement,
- 3 2020, is amended to read:
- 4 77-1301 (1) All real property in this state subject to taxation
- 5 shall be assessed as of January 1 at 12:01 a.m., and such assessment
- 6 shall be used as a basis of taxation until the next assessment unless the
- 7 property is ~~damaged destroyed~~ real property as defined in section
- 8 77-1307, in which case the assessed value for the ~~damaged destroyed~~ real
- 9 property shall be adjusted as provided in sections 77-1307 to 77-1309.
- 10 (2) Beginning January 1, 2014, in any county with a population of at
- 11 least one hundred fifty thousand inhabitants according to the most recent
- 12 federal decennial census, the county assessor shall provide notice of
- 13 preliminary valuations to real property owners on or before January 15 of
- 14 each year. Such notice shall be (a) mailed to the taxpayer or (b)
- 15 published on a web site maintained by the county assessor or by the
- 16 county.
- 17 (3) The county assessor shall complete the assessment of real
- 18 property on or before March 19 of each year, except beginning January 1,
- 19 2014, in any county with a population of at least one hundred fifty
- 20 thousand inhabitants according to the most recent federal decennial
- 21 census, the county assessor shall complete the assessment of real
- 22 property on or before March 25 of each year.
- 23 Sec. 3. Section 77-1307, Revised Statutes Cumulative Supplement,
- 24 2020, is amended to read:
- 25 77-1307 (1) The Legislature finds and declares that fires,
- 26 earthquakes, floods, ~~and tornadoes, and other events causing significant~~
- 1 ~~property damage~~ occur with enough frequency in this state that provision
- 2 should be made to grant property tax relief to owners of real property
- 3 adversely affected by such events.
- 4 (2) For purposes of sections 77-1307 to 77-1309:

5 (a) Calamity means a disastrous event, including, but not limited
6 to, a fire, an earthquake, a flood, a tornado, or other natural event
7 which significantly affects the assessed value of real property;
8 (a) Damaged ~~(b) Destroyed~~ real property means real property that
9 suffers significant property damage as a result of a calamity occurring
10 on or after January 1, 2019, and before July 1 of the current assessment
11 year. ~~Damaged Destroyed~~ real property does not include property suffering
12 significant property damage that is caused by the owner of the property;
13 and
14 ~~(b)~~ (e) Significant property damage means:
15 (i) Damage to an improvement exceeding twenty percent of the
16 improvement's assessed value in the current tax year as determined by the
17 county assessor; or
18 (ii) Damage to land exceeding twenty percent of the land's a
19 parcel's assessed land value in the current tax year, as determined by
20 the county assessor; or
21 (iii) ~~Damage exceeding twenty percent of the property's assessed~~
22 ~~value in the current tax year as determined by the county assessor if (A)~~
23 ~~such property is located in an area that has been declared a disaster~~
24 ~~area by the Governor and (B) a housing inspector or health inspector has~~
25 ~~determined that the property is uninhabitable or unlivable.~~
26 Sec. 4. Section 77-1308, Revised Statutes Cumulative Supplement,
27 2020, is amended to read:
28 77-1308 (1) If real property suffers significant property damage
29 prior to July 1 of ~~becomes destroyed real property during~~ the current
30 assessment year, the property owner shall file a report of the ~~damaged~~
31 ~~destroyed~~ real property with the county assessor and county clerk of the
1 county in which the property is located on or before July 15 of the
2 current assessment year. The report of ~~damaged destroyed~~ real property
3 shall be made on a form prescribed by the Tax Commissioner.
4 (2) If the ~~damaged destroyed~~ real property was a mobile home that
5 was moved pursuant to section 77-3708 and required to pay an accelerated
6 tax pursuant to section 77-1725.01, the property owner shall report the
7 ~~damaged destroyed~~ real property on or before July 15 in the same manner
8 as other real property. The property owner may make a request for refund
9 of the accelerated tax paid pursuant to section 77-1734.01 for any
10 portion of value reduced by the county board of equalization pursuant to
11 section 77-1309.
12 (3) The county assessor shall inspect and review all properties for
13 which a report has been filed under this section and shall submit a
14 comprehensive report of all such properties to the county board of
15 equalization on or before July 20 of the current assessment year. The
16 county assessor's report shall be made on a form prescribed by the Tax
17 Commissioner. The county board of equalization shall consider any report
18 of destroyed real property received from the county assessor pursuant to
19 this section, and the assessment of such property shall be made by the
20 county board of equalization in accordance with section 77-1309. After
21 county board of equalization action pursuant to section 77-1309, the
22 county assessor shall correct the current year's assessment roll as
23 provided in section 77-1613.02.
24 Sec. 5. Section 77-1309, Revised Statutes Cumulative Supplement,
25 2020, is amended to read:
26 77-1309 (1) When ~~If~~ the county board of equalization receives a
27 report of ~~damaged destroyed~~ real property ~~from the county assessor~~
28 pursuant to section 77-1308, the county board of equalization shall
29 adjust the assessed value of the ~~damaged destroyed~~ real property to its
30 assessed value on the date it suffers significant property damage.
31 (2) The county board of equalization may meet on or after June 1 and
1 on or before July 25, or on or before August 10 if the board has adopted
2 a resolution to extend the deadline for hearing protests under section

3 77-1502, for the purpose of considering the assessed value of damaged
 4 ~~destroyed~~ real property pursuant to this section. Any action of the
 5 county board of equalization which changes the assessed value of damaged
 6 ~~destroyed~~ real property pursuant to this section shall be for the current
 7 assessment year only.

8 (3) The county board of equalization shall give notice of the
 9 assessed value of the damaged ~~destroyed~~ real property to the record owner
 10 or agent at his or her last-known address. Protests of the assessed value
 11 proposed for damaged ~~destroyed~~ real property pursuant to this section
 12 shall be filed with the county board of equalization within thirty days
 13 after the mailing of the notice. All provisions of section 77-1502 except
 14 dates for filing a protest, the period for hearing protests, and the date
 15 for mailing notice of the county board of equalization's decision are
 16 applicable to any protest filed pursuant to this section. The county
 17 board of equalization shall issue its decision on the protest within
 18 thirty days after the filing of the protest. Within seven days after the
 19 county board of equalization's final decision, the county clerk shall
 20 mail to the protester written notice of the decision. The notice shall
 21 contain a statement advising the protester that a report of the decision
 22 is available at the county clerk's or county assessor's office, whichever
 23 is appropriate.

24 (4) The action of the county board of equalization upon a protest
 25 filed pursuant to this section may be appealed to the Tax Equalization
 26 and Review Commission within thirty days after the board's final
 27 decision.

28 Sec. 6. Section 77-1725.01, Revised Statutes Cumulative Supplement,
 29 2020, is amended to read:

30 77-1725.01 Except in any city or village that has adopted a building
 31 code with provisions for demolition of unsafe buildings or structures, it
 1 shall be the duty of any assessor, sheriff, constable, city council
 2 member, and village trustee to at once inform the county treasurer of the
 3 removal or demolition of or a levy of attachment upon any item of real
 4 property known to him or her. Except for property considered to be
 5 damaged ~~destroyed~~ real property as defined in section 77-1307, it shall
 6 be the duty of the county treasurer to immediately proceed with the
 7 collection of any delinquent or current taxes when such acts become known
 8 to him or her in any manner. Except for property considered to be damaged
 9 ~~destroyed~~ real property as defined in section 77-1307, the taxes shall be
 10 due and collectible, which taxes shall include taxes on all real property
 11 then assessed upon which the tax shall be computed on the basis of the
 12 last preceding levy, and a distress warrant shall be issued when (1) any
 13 person attempts to remove or demolish all or a substantial portion of his
 14 or her real property or (2) a levy of attachment is made upon the real
 15 property. From the date the taxes are due and collectible, the taxes
 16 shall be a first lien upon the personal property of the person to whom
 17 assessed until paid.

18 Sec. 27. Original sections 77-1301, 77-1307, 77-1308, 77-1309, and
 19 77-1725.01, Revised Statutes Cumulative Supplement, 2020, are repealed.

20 2. Renumber the remaining sections and correct internal references
 21 accordingly.

22 3. Correct the operative date section so that the sections added by
 23 this amendment become operative on January 1, 2022.

GENERAL FILE

LEGISLATIVE BILL 432. Senator M. Cavanaugh offered the following
 motion:

[MO48](#)

Recommit to the Revenue Committee.

SENATOR HUGHES PRESIDING**SPEAKER HILGERS PRESIDING**

Pending.

AMENDMENT(S) - Print in Journal

Senator Williams filed the following amendment to LB432:

[AM1127](#)

(Amendments to Standing Committee amendments, AM774)

- 1 1. Insert the following new section:
- 2 Sec. 13. Section 77-5208, Reissue Revised Statutes of Nebraska, is
- 3 amended to read:
- 4 77-5208 The board shall meet at least twice during the year. The
- 5 board shall review pending applications in order to approve and certify
- 6 beginning farmers and livestock producers as eligible for the programs
- 7 provided by the board, to approve and certify owners of agricultural
- 8 assets as eligible for the tax credits authorized by sections 77-5211 to
- 9 77-5213, and to approve and certify qualified beginning farmers and
- 10 livestock producers as eligible for the tax credit authorized by section
- 11 77-5209.01 and for qualification to claim an exemption of taxable
- 12 tangible personal property as provided by section 77-5209.02. No new
- 13 applications for any such programs, tax credits, or exemptions shall be
- 14 approved or certified by the board after December 31, ~~2025~~ 2022. Any
- 15 action taken by the board regarding approval and certification of program
- 16 eligibility, granting of tax credits, or termination of rental agreements
- 17 shall require the affirmative vote of at least four members of the board.
- 18 2. On page 22, line 6, strike "section 77-2734.02" and insert
- 19 "sections 77-2734.02 and 77-5208".
- 20 3. Renumber the remaining sections accordingly.

Senator M. Hansen filed the following amendment to LB432:

[AM1136](#)

(Amendments to Standing Committee amendments, AM774)

- 1 1. On page 12, strike beginning with "For" in line 24 through the
- 2 period in line 27.

Senator M. Cavanaugh filed the following amendment to LB432:

[FA33](#)

Amend AM774

On page 10, strike lines 3-15.

UNANIMOUS CONSENT - Add Cointroducer(s)

Unanimous consent to add Senator(s) as cointroducer(s). No objections. So ordered.

Senator McCollister name added to LB84.

Senator Sanders name added to LB84.

Senator Blood name added to LB649.

VISITOR(S)

The Doctor of the Day was Dr. George Voigtlander of Pawnee City.

ADJOURNMENT

At 8:18 p.m., on a motion by Senator Sanders, the Legislature adjourned until 9:00 a.m., Tuesday, April 27, 2021.

Patrick J. O'Donnell
Clerk of the Legislature

