

SIXTY-EIGHTH DAY - APRIL 27, 2021

LEGISLATIVE JOURNAL

**ONE HUNDRED SEVENTH LEGISLATURE
FIRST SESSION**

SIXTY-EIGHTH DAY

Legislative Chamber, Lincoln, Nebraska
Tuesday, April 27, 2021

PRAYER

The prayer was offered by Senator Erdman.

PLEDGE OF ALLEGIANCE

The Pledge of Allegiance was offered by Senator Stinner.

ROLL CALL

Pursuant to adjournment, the Legislature met at 9:00 a.m., President Foley presiding.

The roll was called and all members were present except Senator McKinney who was excused; and Senators Bostar, Day, Flood, Geist, Groene, B. Hansen, Lathrop, Morfeld, and Pansing Brooks who were excused until they arrive.

CORRECTIONS FOR THE JOURNAL

The Journal for the sixty-seventh day was approved.

GENERAL FILE

LEGISLATIVE BILL 432. Senator M. Cavanaugh withdrew her motion, [MO48](#), found on page 1137.

Senator M. Hansen withdrew his amendment, [AM1136](#), found on page 1138, to the committee amendment.

Senator M. Cavanaugh withdrew her amendment, [FA33](#), found on page 1138, to the committee amendment.

Senator J. Cavanaugh requested a division of the question on the committee amendment.

The Chair sustained the division of the question.

The first committee amendment is as follows:

[AM1150](#)

1 1. Strike the original sections and insert the following new
2 section:
3 Sec. 10. Section 77-2715.07, Revised Statutes Cumulative Supplement,
4 2020, is amended to read:
5 77-2715.07 (1) There shall be allowed to qualified resident
6 individuals as a nonrefundable credit against the income tax imposed by
7 the Nebraska Revenue Act of 1967:
8 (a) A credit equal to the federal credit allowed under section 22 of
9 the Internal Revenue Code; and
10 (b) A credit for taxes paid to another state as provided in section
11 77-2730.
12 (2) There shall be allowed to qualified resident individuals against
13 the income tax imposed by the Nebraska Revenue Act of 1967:
14 (a) For returns filed reporting federal adjusted gross incomes of
15 greater than twenty-nine thousand dollars, a nonrefundable credit equal
16 to twenty-five percent of the federal credit allowed under section 21 of
17 the Internal Revenue Code of 1986, as amended, except that for taxable
18 years beginning or deemed to begin on or after January 1, 2015, such
19 nonrefundable credit shall be allowed only if the individual would have
20 received the federal credit allowed under section 21 of the code after
21 adding back in any carryforward of a net operating loss that was deducted
22 pursuant to such section in determining eligibility for the federal
23 credit;
24 (b) For returns filed reporting federal adjusted gross income of
25 twenty-nine thousand dollars or less, a refundable credit equal to a
26 percentage of the federal credit allowable under section 21 of the federal
27 Internal Revenue Code of 1986, as amended, whether or not the federal
1 credit was limited by the federal tax liability. The percentage of the
2 federal credit shall be one hundred percent for incomes not greater than
3 twenty-two thousand dollars, and the percentage shall be reduced by ten
4 percent for each one thousand dollars, or fraction thereof, by which the
5 reported federal adjusted gross income exceeds twenty-two thousand
6 dollars, except that for taxable years beginning or deemed to begin on or
7 after January 1, 2015, such refundable credit shall be allowed only if
8 the individual would have received the federal credit allowed under
9 section 21 of the code after adding back in any carryforward of a net
10 operating loss that was deducted pursuant to such section in determining
11 eligibility for the federal credit;
12 (c) A refundable credit as provided in section 77-5209.01 for
13 individuals who qualify for an income tax credit as a qualified beginning
14 farmer or livestock producer under the Beginning Farmer Tax Credit Act
15 for all taxable years beginning or deemed to begin on or after January 1,
16 2006, under the Internal Revenue Code of 1986, as amended;
17 (d) A refundable credit for individuals who qualify for an income
18 tax credit under the Angel Investment Tax Credit Act, the Nebraska
19 Advantage Microenterprise Tax Credit Act, the Nebraska Advantage Research
20 and Development Act, or the Volunteer Emergency Responders Incentive Act;
21 and
22 (e) A refundable credit equal to ten percent of the federal credit
23 allowed under section 32 of the Internal Revenue Code of 1986, as
24 amended, except that for taxable years beginning or deemed to begin on or
25 after January 1, 2015, such refundable credit shall be allowed only if
26 the individual would have received the federal credit allowed under
27 section 32 of the code after adding back in any carryforward of a net

28 operating loss that was deducted pursuant to such section in determining
29 eligibility for the federal credit.

30 (3) There shall be allowed to all individuals as a nonrefundable
31 credit against the income tax imposed by the Nebraska Revenue Act of
1 1967:

2 (a) A credit for personal exemptions allowed under section
3 77-2716.01;

4 (b) A credit for contributions to certified community betterment
5 programs as provided in the Community Development Assistance Act. Each
6 partner, each shareholder of an electing subchapter S corporation, each
7 beneficiary of an estate or trust, or each member of a limited liability
8 company shall report his or her share of the credit in the same manner
9 and proportion as he or she reports the partnership, subchapter S
10 corporation, estate, trust, or limited liability company income;

11 (c) A credit for investment in a biodiesel facility as provided in
12 section 77-27,236;

13 (d) A credit as provided in the New Markets Job Growth Investment
14 Act;

15 (e) A credit as provided in the Nebraska Job Creation and Mainstreet
16 Revitalization Act;

17 (f) A credit to employers as provided in section 77-27,238; and

18 (g) A credit as provided in the Affordable Housing Tax Credit Act.

19 (4) There shall be allowed as a credit against the income tax
20 imposed by the Nebraska Revenue Act of 1967:

21 (a) A credit to all resident estates and trusts for taxes paid to
22 another state as provided in section 77-2730;

23 (b) A credit to all estates and trusts for contributions to
24 certified community betterment programs as provided in the Community
25 Development Assistance Act; and

26 (c) A refundable credit for individuals who qualify for an income
27 tax credit as an owner of agricultural assets under the Beginning Farmer
28 Tax Credit Act for all taxable years beginning or deemed to begin on or
29 after January 1, 2009, under the Internal Revenue Code of 1986, as
30 amended. The credit allowed for each partner, shareholder, member, or
31 beneficiary of a partnership, corporation, limited liability company, or
1 estate or trust qualifying for an income tax credit as an owner of
2 agricultural assets under the Beginning Farmer Tax Credit Act shall be
3 equal to the partner's, shareholder's, member's, or beneficiary's portion
4 of the amount of tax credit distributed pursuant to subsection (6) of
5 section 77-5211.

6 (5)(a) For all taxable years beginning on or after January 1, 2007,
7 and before January 1, 2009, under the Internal Revenue Code of 1986, as
8 amended, there shall be allowed to each partner, shareholder, member, or
9 beneficiary of a partnership, subchapter S corporation, limited liability
10 company, or estate or trust a nonrefundable credit against the income tax
11 imposed by the Nebraska Revenue Act of 1967 equal to fifty percent of the
12 partner's, shareholder's, member's, or beneficiary's portion of the
13 amount of franchise tax paid to the state under sections 77-3801 to
14 77-3807 by a financial institution.

15 (b) For all taxable years beginning on or after January 1, 2009,
16 under the Internal Revenue Code of 1986, as amended, there shall be
17 allowed to each partner, shareholder, member, or beneficiary of a
18 partnership, subchapter S corporation, limited liability company, or
19 estate or trust a nonrefundable credit against the income tax imposed by
20 the Nebraska Revenue Act of 1967 equal to the partner's, shareholder's,
21 member's, or beneficiary's portion of the amount of franchise tax paid to
22 the state under sections 77-3801 to 77-3807 by a financial institution.

23 (c) Each partner, shareholder, member, or beneficiary shall report
24 his or her share of the credit in the same manner and proportion as he or
25 she reports the partnership, subchapter S corporation, limited liability

26 company, or estate or trust income. If any partner, shareholder, member,
 27 or beneficiary cannot fully utilize the credit for that year, the credit
 28 may not be carried forward or back.

29 (6) There shall be allowed to all individuals nonrefundable credits
 30 against the income tax imposed by the Nebraska Revenue Act of 1967 as
 31 provided in section 77-3604 and refundable credits against the income tax
 1 imposed by the Nebraska Revenue Act of 1967 as provided in section
 2 77-3605.

3 (7)(a) For taxable years beginning or deemed to begin on or after
 4 January 1, 2020, and before January 1, 2026, under the Internal Revenue
 5 Code of 1986, as amended, a nonrefundable credit against the income tax
 6 imposed by the Nebraska Revenue Act of 1967 in the amount of five
 7 thousand dollars shall be allowed to any individual who purchases a
 8 residence during the taxable year if such residence:

9 (i) Is located within an area that has been declared an extremely
 10 blighted area under section 18-2101.02;

11 (ii) Is the individual's primary residence; and

12 (iii) Was not purchased from a family member of the individual or a
 13 family member of the individual's spouse.

14 (b) The credit provided in this subsection shall be claimed for the
 15 taxable year in which the residence is purchased. If the individual
 16 cannot fully utilize the credit for such year, the credit may be carried
 17 forward to subsequent taxable years until fully utilized.

18 (c) No more than one credit may be claimed under this subsection
 19 with respect to a single residence.

20 (d) The credit provided in this subsection shall be subject to
 21 recapture by the Department of Revenue if the individual claiming the
 22 credit sells or otherwise transfers the residence or quits using the
 23 residence as his or her primary residence within five years after the end
 24 of the taxable year in which the credit was claimed.

25 (e) For purposes of this subsection, family member means an
 26 individual's spouse, child, parent, brother, sister, grandchild, or
 27 grandparent, whether by blood, marriage, or adoption.

28 (8) There shall be allowed to all individuals refundable credits
 29 against the income tax imposed by the Nebraska Revenue Act of 1967 as
 30 provided in the Nebraska Property Tax Incentive Act and the Renewable
 31 Chemical Production Tax Credit Act.

1 (9)(a) For taxable years beginning or deemed to begin on or after
 2 January 1, 2022, under the Internal Revenue Code of 1986, as amended, a
 3 refundable credit against the income tax imposed by the Nebraska Revenue
 4 Act of 1967 shall be allowed to the parent of a stillborn child if:
 5 (i) A fetal death certificate is filed pursuant to subsection (1) of
 6 section 71-606 for such child;
 7 (ii) Such child had advanced to at least the twentieth week of
 8 gestation; and
 9 (iii) Such child would have been a dependent of the individual
 10 claiming the credit.

11 (b) The amount of the credit shall be two thousand dollars.

12 (c) The credit shall be allowed for the taxable year in which the
 13 stillbirth occurred.

The second committee amendment is as follows:

[AM1151](#) is available in the Bill Room.

The third committee amendment is as follows:

[AM1157](#)

1 1. Strike the original sections and insert the following new
 2 sections:
 3 Sec. 12. Section 77-2734.02, Reissue Revised Statutes of Nebraska,

4 is amended to read:

5 77-2734.02 (1) Except as provided in subsection (2) of this section,
 6 a tax is hereby imposed on the taxable income of every corporate taxpayer
 7 that is doing business in this state:
 8 (a) For taxable years beginning or deemed to begin before January 1,
 9 2013, at a rate equal to one hundred fifty and eight-tenths percent of
 10 the primary rate imposed on individuals under section 77-2701.01 on the
 11 first one hundred thousand dollars of taxable income and at the rate of
 12 two hundred eleven percent of such rate on all taxable income in excess
 13 of one hundred thousand dollars. The resultant rates shall be rounded to
 14 the nearest one hundredth of one percent; ~~and~~
 15 (b) For taxable years beginning or deemed to begin on or after
 16 January 1, 2013, ~~and before January 1, 2022~~, at a rate equal to 5.58
 17 percent on the first one hundred thousand dollars of taxable income and
 18 at the rate of 7.81 percent on all taxable income in excess of one
 19 hundred thousand dollars; ~~and~~ -
 20 (c) ~~For taxable years beginning or deemed to begin on or after~~
 21 ~~January 1, 2022, at a rate equal to 5.58 percent on the first one hundred~~
 22 ~~thousand dollars of taxable income and at the rate of 6.84 percent on all~~
 23 ~~taxable income in excess of one hundred thousand dollars.~~
 24 For corporate taxpayers with a fiscal year that does not coincide
 25 with the calendar year, the individual rate used for this subsection
 26 shall be the rate in effect on the first day, or the day deemed to be the
 27 first day, of the taxable year.
 1 (2) An insurance company shall be subject to taxation at the lesser
 2 of the rate described in subsection (1) of this section or the rate of
 3 tax imposed by the state or country in which the insurance company is
 4 domiciled if the insurance company can establish to the satisfaction of
 5 the Tax Commissioner that it is domiciled in a state or country other
 6 than Nebraska that imposes on Nebraska domiciled insurance companies a
 7 retaliatory tax against the tax described in subsection (1) of this
 8 section.
 9 (3) For a corporate taxpayer that is subject to tax in another
 10 state, its taxable income shall be the portion of the taxpayer's federal
 11 taxable income, as adjusted, that is determined to be connected with the
 12 taxpayer's operations in this state pursuant to sections 77-2734.05 to
 13 77-2734.15.
 14 (4) Each corporate taxpayer shall file only one income tax return
 15 for each taxable year.

The fourth committee amendment is as follows:

[AM1156](#)

1 1. Strike the original sections and insert the following new
 2 sections:
 3 Sec. 11. Section 77-2716, Revised Statutes Cumulative Supplement,
 4 2020, is amended to read:
 5 77-2716 (1) The following adjustments to federal adjusted gross
 6 income or, for corporations and fiduciaries, federal taxable income shall
 7 be made for interest or dividends received:
 8 (a)(i) There shall be subtracted interest or dividends received by
 9 the owner of obligations of the United States and its territories and
 10 possessions or of any authority, commission, or instrumentality of the
 11 United States to the extent includable in gross income for federal income
 12 tax purposes but exempt from state income taxes under the laws of the
 13 United States; and
 14 (ii) There shall be subtracted interest received by the owner of
 15 obligations of the State of Nebraska or its political subdivisions or
 16 authorities which are Build America Bonds to the extent includable in
 17 gross income for federal income tax purposes;
 18 (b) There shall be subtracted that portion of the total dividends

19 and other income received from a regulated investment company which is
20 attributable to obligations described in subdivision (a) of this
21 subsection as reported to the recipient by the regulated investment
22 company;

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

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

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

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

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

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

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

12 (5) There shall be subtracted from federal adjusted gross income or,
13 for corporations and fiduciaries, federal taxable income dividends
14 received or deemed to be received from corporations which are not subject
15 to the Internal Revenue Code. For purposes of this subsection, dividends
16 deemed to be received includes income included in federal income under
17 section 951A of the Internal Revenue Code net of the deduction in section
18 250(a)(1)(B) of the code.

19 (6) There shall be subtracted from federal taxable income a portion
20 of the income earned by a corporation subject to the Internal Revenue

21 Code of 1986 that is actually taxed by a foreign country or one of its
22 political subdivisions at a rate in excess of the maximum federal tax
23 rate for corporations. The taxpayer may make the computation for each
24 foreign country or for groups of foreign countries. The portion of the
25 taxes that may be deducted shall be computed in the following manner:
26 (a) The amount of federal taxable income from operations within a
27 foreign taxing jurisdiction shall be reduced by the amount of taxes
28 actually paid to the foreign jurisdiction that are not deductible solely
29 because the foreign tax credit was elected on the federal income tax
30 return;

31 (b) The amount of after-tax income shall be divided by one minus the
1 maximum tax rate for corporations in the Internal Revenue Code; and
2 (c) The result of the calculation in subdivision (b) of this
3 subsection shall be subtracted from the amount of federal taxable income
4 used in subdivision (a) of this subsection. The result of such
5 calculation, if greater than zero, shall be subtracted from federal
6 taxable income.

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

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

17 (b) Federal adjusted gross income or, for corporations and
18 fiduciaries, federal taxable income shall be reduced by any contributions
19 as a participant in the Nebraska educational savings plan trust or
20 contributions to an account established under the achieving a better life
21 experience program made for the benefit of a beneficiary as provided in
22 sections 77-1401 to 77-1409, to the extent not deducted for federal
23 income tax purposes, but not to exceed five thousand dollars per married
24 filing separate return or ten thousand dollars for any other return. With
25 respect to a qualified rollover within the meaning of section 529 of the
26 Internal Revenue Code from another state's plan, any interest, earnings,
27 and state contributions received from the other state's educational
28 savings plan which is qualified under section 529 of the code shall
29 qualify for the reduction provided in this subdivision. For contributions
30 by a custodian of a custodial account including rollovers from another
31 custodial account, the reduction shall only apply to funds added to the
1 custodial account after January 1, 2014.

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

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

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

16 (ii) The amount of any withdrawals by the owner of an account
17 established under the achieving a better life experience program as
18 provided in sections 77-1401 to 77-1409 for nonqualified expenses to the

19 extent previously deducted under subdivision (8)(b) of this section.

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

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

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

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

25 (10) For taxable years beginning or deemed to begin on or after
26 January 1, 2003, and before January 1, 2006, under the Internal Revenue
27 Code of 1986, as amended, federal adjusted gross income or, for
28 corporations and fiduciaries, federal taxable income shall be increased
29 by the amount of any capital investment that is expensed under section
30 179 of the Internal Revenue Code of 1986, as amended, that is in excess
31 of twenty-five thousand dollars that is allowed under the federal Jobs
1 and Growth Tax Act of 2003. Twenty percent of the total amount of
2 expensing added back by this subsection for tax years beginning or deemed
3 to begin on or after January 1, 2003, may be subtracted in the first
4 taxable year beginning or deemed to begin on or after January 1, 2006,
5 under the Internal Revenue Code of 1986, as amended, and twenty percent
6 in each of the next four following tax years.

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

15 (b) For taxable years beginning or deemed to begin before January 1,
16 2018, under the Internal Revenue Code of 1986, as amended, federal

17 adjusted gross income shall be increased by the withdrawals made as a
18 participant in the Nebraska long-term care savings plan under the act by
19 a person who is not a qualified individual or for any reason other than
20 transfer of funds to a spouse, long-term care expenses, long-term care
21 insurance premiums, or death of the participant, including withdrawals
22 made by reason of cancellation of the participation agreement, to the
23 extent previously deducted as a contribution or as investment earnings.
24 (12) There shall be added to federal adjusted gross income for
25 individuals, estates, and trusts any amount taken as a credit for
26 franchise tax paid by a financial institution under sections 77-3801 to
27 77-3807 as allowed by subsection (5) of section 77-2715.07.
28 (13)(a) For taxable years beginning or deemed to begin on or after
29 January 1, 2015, under the Internal Revenue Code of 1986, as amended,
30 federal adjusted gross income shall be reduced by the amount received as
31 benefits under the federal Social Security Act which are included in the
1 federal adjusted gross income if:
2 (i) For taxpayers filing a married filing joint return, federal
3 adjusted gross income is fifty-eight thousand dollars or less; or
4 (ii) For taxpayers filing any other return, federal adjusted gross
5 income is forty-three thousand dollars or less.
6 (b) For taxable years beginning or deemed to begin on or after
7 January 1, 2020, under the Internal Revenue Code of 1986, as amended, the
8 Tax Commissioner shall adjust the dollar amounts provided in subdivisions
9 (13)(a)(i) and (ii) of this section by the same percentage used to adjust
10 individual income tax brackets under subsection (3) of section
11 77-2715.03.
12 (14)(a) For taxable years beginning or deemed to begin on or after
13 January 1, 2015, and before January 1, 2022, under the Internal Revenue
14 Code of 1986, as amended, an individual may make a one-time election
15 within two calendar years after the date of his or her retirement from
16 the military to exclude income received as a military retirement benefit
17 by the individual to the extent included in federal adjusted gross income
18 and as provided in this subdivision. The individual may elect to exclude
19 forty percent of his or her military retirement benefit income for seven
20 consecutive taxable years beginning with the year in which the election
21 is made or may elect to exclude fifteen percent of his or her military
22 retirement benefit income for all taxable years beginning with the year
23 in which he or she turns sixty-seven years of age.
24 (b) For taxable years beginning or deemed to begin on or after
25 January 1, 2022, under the Internal Revenue Code of 1986, as amended, an
26 individual may exclude fifty percent of the military retirement benefit
27 income received by such individual to the extent included in federal
28 adjusted gross income.
29 (c) For purposes of this subsection, military retirement benefit
30 means retirement benefits that are periodic payments attributable to
31 service in the uniformed services of the United States for personal
1 services performed by an individual prior to his or her retirement.
2 (15) For taxable years beginning or deemed to begin on or after
3 January 1, 2021, under the Internal Revenue Code of 1986, as amended,
4 federal adjusted gross income shall be reduced by the amount received as
5 a Segal AmeriCorps Education Award, to the extent such amount is included
6 in federal adjusted gross income.

The first committee amendment, [AM1150](#), found in this day's Journal, was offered.

Senator Linehan moved for a call of the house. The motion prevailed with 20 ayes, 2 nays, and 27 not voting.

Senator Linehan requested a roll call vote on the first committee amendment.

Voting in the affirmative, 34:

Aguilar	Clements	Halloran	Lindstrom	Pahls
Albrecht	DeBoer	Hansen, B.	Linehan	Sanders
Arch	Dorn	Hilgers	Lowe	Slama
Bostelman	Erdman	Hilkemann	McCollister	Walz
Brandt	Flood	Hughes	McDonnell	Williams
Brewer	Geist	Kolterman	Moser	Wishart
Briese	Gragert	Lathrop	Murman	

Voting in the negative, 2:

Blood Hunt

Present and not voting, 8:

Cavanaugh, J.	Friesen	Pansing Brooks	Vargas
Cavanaugh, M.	Hansen, M.	Stinner	Wayne

Excused and not voting, 5:

Bostar Day Groene McKinney Morfeld

The first committee amendment was adopted with 34 ayes, 2 nays, 8 present and not voting, and 5 excused and not voting.

The Chair declared the call raised.

SPEAKER HILGERS PRESIDING

The second committee amendment, [AM1151](#), found in this day's Journal, was offered.

The second committee amendment was adopted with 35 ayes, 0 nays, 9 present and not voting, and 5 excused and not voting.

RESOLUTION(S)

LEGISLATIVE RESOLUTION 108. Introduced by Aguilar, 35.

WHEREAS, Debra Ashworth of Grand Island was recognized as a recipient of the Operation Lifesaver 2020 F. Tom Roberts Memorial Volunteer Award; and

WHEREAS, Operation Lifesaver is a nonprofit public safety education and awareness group dedicated to reducing collisions, fatalities, and injuries

at highway-rail crossings and preventing trespassing on or near railroad tracks; and

WHEREAS, for thirty-seven years Debra was employed by the Union Pacific Railroad; and

WHEREAS, since 2010, Debra has volunteered with Operation Lifesaver Nebraska and has given more than seven hundred presentations reaching an estimated six thousand three hundred people; and

WHEREAS, Debra published a children's book focused on railroad safety entitled "The Adventures of LaVerne & Shirley in Nebraska"; and

WHEREAS, Debra's work on railroad safety has been instrumental to assuring that when Nebraskans "See Tracks" they "Think Train".

NOW, THEREFORE, BE IT RESOLVED BY THE MEMBERS OF THE ONE HUNDRED SEVENTH LEGISLATURE OF NEBRASKA, FIRST SESSION:

1. That the Legislature congratulates Debra Ashworth on receiving the Operation Lifesaver 2020 F. Tom Roberts Memorial Volunteer Award.

2. That copies of this resolution be sent to Debra Ashworth and Operation Lifesaver Nebraska.

Laid over.

AMENDMENT(S) - Print in Journal

Senator Brewer filed the following amendment to [LB285](#):
[AM1133](#) is available in the Bill Room.

NOTICE OF COMMITTEE HEARING(S) Government, Military and Veterans Affairs Room 1113

Wednesday, May 5, 2021 12:00 p.m.
AM 1133 to LB 285

(Signed) Tom Brewer, Chairperson

COMMITTEE REPORT(S) Enrollment and Review

LEGISLATIVE BILL 528. Placed on Select File with amendment.

[ER69](#)

1 1. In the Standing Committee amendments, AM556, on page 82, line 11,
2 strike the last "and" and show as stricken.
3 2. On page 1, strike beginning with "law" in line 1 through line 16
4 on page 2 and insert "education; to amend sections 38-316, 38-10,109,
5 38-2613, 38-2616, 38-3106, 72-232, 72-233, 72-234, 72-235, 76-2203.01,
6 77-2704.12, 79-202, 79-422, 79-433, 79-449, 79-8,133, 79-10,119, 79-1605,
7 79-2118, and 85-1609, Reissue Revised Statutes of Nebraska, and sections
8 1-116, 13-506, 38-1813, 58-809, 77-1601.02, 77-27,119, 79-308, 79-309.01,
9 79-611, 79-8,137.01, 79-1003, 79-1007.11, 79-1035, 79-1065.02, 79-1074,
10 79-1075, 79-1241.03, 79-2104.02, 79-2603, 79-2605, 79-2606, 85-505,
11 85-507, 85-1802, 85-2002, 85-2003, 85-2004, 85-2005, 85-2007, 85-2008,

12 85-2009, 85-2010, 85-2104, 85-2802, and 85-2803, Revised Statutes
 13 Cumulative Supplement, 2020; to update academic accreditation terminology
 14 in state law; to change requirements for school district budget hearing
 15 notices; to require the State Department of Education to establish and
 16 maintain a web site as prescribed; to change provisions relating to
 17 school lands; to change tax levy notice provisions; to eliminate certain
 18 obsolete school and school district provisions and terminology; to adopt
 19 certain federal provisions; to change powers and duties of the State
 20 Department of Education; to change a form requirement; to change
 21 provisions relating to a grant program; to change provisions relating to
 22 certain income from school lands; to eliminate obsolete bonded
 23 indebtedness requirements; to adopt the Alternative Certification for
 24 Quality Teachers Act; to redefine terms and eliminate obsolete provisions
 25 under the Tax Equity and Educational Opportunities Support Act; to change
 26 state aid provisions for school districts and educational service units
 27 relating to boundary line changes and the timing of payments as
 1 prescribed; to eliminate certain county clerk and county board duties; to
 2 change provisions relating to core services and technology infrastructure
 3 funds; to change certain learning community coordinating council
 4 reporting dates; to change certain diversity plan requirements; to change
 5 requirements under the Nebraska Reading Improvement Act as prescribed; to
 6 redefine a term relating to the Nebraska educational savings plan trust;
 7 to define and redefine terms and change provisions under the Community
 8 College Gap Assistance Program Act; to authorize verification of
 9 eligibility by the Commissioner of Education under the Access College
 10 Early Scholarship Program Act; to define a term, eliminate a term, and
 11 change provisions under the Meadowlark Act; to require hotline telephone
 12 numbers on student identification cards for middle school, high school,
 13 and postsecondary students as prescribed; to repeal a requirement
 14 relating to the residency of school land leasees; to repeal a requirement
 15 for the provision of student debt information to students; to harmonize
 16 provisions; to repeal the original sections; and to outright repeal
 17 section 72-234.01, Reissue Revised Statutes of Nebraska, and section
 18 85-9,140, Revised Statutes Cumulative Supplement, 2020."

LEGISLATIVE BILL 540. Placed on Select File.

LEGISLATIVE BILL 296. Placed on Select File.

LEGISLATIVE BILL 313. Placed on Select File with amendment.

ER70

1 1. Strike the original sections and all amendments thereto and
 2 insert the following new sections:
 3 Section 1. Section 77-3512, Reissue Revised Statutes of Nebraska, is
 4 amended to read:
 5 77-3512 It shall be the duty of each owner who wants a homestead
 6 exemption under section 77-3506, 77-3507, or 77-3508 to file an
 7 application therefor with the county assessor of the county in which the
 8 homestead is located after February 1 and on or before June 30 of each
 9 year. Failure to do so shall constitute a waiver of the exemption for
 10 that year, except that:
 11 (1) The county board of the county in which the homestead is located
 12 may, by majority vote, extend the deadline for an applicant to on or
 13 before July 20. An extension shall not be granted to an applicant who
 14 received an extension in the immediately preceding year; ~~and~~
 15 (2) An owner may file a late application pursuant to section
 16 77-3514.01 if he or she includes documentation of a medical condition
 17 which impaired the owner's ability to file the application in a timely
 18 manner; ~~and~~
 19 (3) An owner may file a late application pursuant to section

20 77-3514.01 if he or she includes a copy of the death certificate of a
21 spouse who died during the year for which the exemption is requested.

22 Sec. 2. Section 77-3514.01, Reissue Revised Statutes of Nebraska, is
23 amended to read:

24 77-3514.01 (1) A late application filed pursuant to section 77-3512
25 because of a medical condition which impaired the claimant's ability to
26 apply in a timely manner shall only be for the current tax year. The late
27 application shall be filed with the county assessor on or before June 30
28 of the year in which the date on which the first half of the real estate
29 taxes levied on the property for the current year become delinquent.

30 (2) A late application filed pursuant to section 77-3512 because of
31 the death of a spouse during the year for which the exemption is
32 requested shall only be for the current tax year. The late application
33 shall be filed with the county assessor on or before June 30 of the year
34 in which the real estate taxes levied on the property for the current
35 year become delinquent.

36 (3) Applications filed under subsection (1) of this section ~~(2)~~ The
37 application shall include certification of the medical condition
38 affecting the filing from a physician, physician assistant, or advanced
39 practice registered nurse. The medical certification shall be made on
40 forms prescribed by the Tax Commissioner.

41 (4) Applications filed under subsection (2) of this section shall
42 include a copy of the death certificate of the deceased spouse.

43 ~~(5)~~ (3) The county assessor shall approve or reject the late filing
44 within thirty days of receipt of the late filing. If approved, the county
45 assessor shall mark it approved and sign the application. In case he or
46 she finds that the exemption should not be allowed by reason of not being
47 in conformity to law, the county assessor shall mark the application as
48 rejected and state the reason for rejection and sign the application. In
49 any case when the county assessor rejects an exemption, he or she shall
50 notify the applicant of such action by mailing written notice to the
51 applicant at the address shown in the application. The notice shall be on
52 forms prescribed by the Tax Commissioner. In any case when the county
53 assessor rejects an exemption, such applicant may obtain a hearing before
54 the county board of equalization in the manner described by section
55 77-3519.

56 Sec. 3. Section 77-3517, Reissue Revised Statutes of Nebraska, is
57 amended to read:

58 77-3517 (1) On or before August 1 of each year, the county assessor
59 shall forward the approved applications for homestead exemptions and a
60 copy of the certification of disability status that have been examined
61 pursuant to section 77-3516 to the Tax Commissioner. The Tax Commissioner
62 shall determine if the applicant meets the income requirements and may
63 also review any other application information he or she deems necessary
64 in order to determine whether the application should be approved. The Tax
65 Commissioner shall, on or before November 1, certify his or her
66 determinations to the county assessor. If the application is approved,
67 the county assessor shall make the proper deduction on the assessment
68 rolls. If the application is denied or approved in part, the Tax
69 Commissioner shall notify the applicant of the denial or partial approval
70 by mailing written notice to the applicant at the address shown on the
71 application. The applicant may appeal the Tax Commissioner's denial or
72 partial approval pursuant to section 77-3520. Late applications
73 authorized under section 77-3512 ~~by the county board~~ shall be processed
74 in a similar manner after approval by the county assessor. If the Tax
75 Commissioner approves a late application after any of the real estate
76 taxes in question become delinquent, such delinquency and any interest
77 associated with the amount of the approved exemption shall be removed
78 from the tax rolls of the county within thirty days after the county
79 assessor receives notice from the Tax Commissioner of the approved

22 exemption.

23 (2)(a) Upon his or her own action or upon a request by an applicant,
 24 a spouse, or an owner-occupant, the Tax Commissioner may review any
 25 information necessary to determine whether an application is in
 26 compliance with sections 77-3501 to 77-3529. Any action taken by the Tax
 27 Commissioner pursuant to this subsection shall be taken within three
 28 years after December 31 of the year in which the exemption was claimed.

29 (b) If after completion of the review the Tax Commissioner
 30 determines that an exemption should have been approved or increased, the
 31 Tax Commissioner shall notify the applicant, spouse, or owner-occupant
 1 and the county treasurer and assessor of his or her determination. The
 2 applicant, spouse, or owner-occupant shall receive a refund of the tax,
 3 if any, that was paid as a result of the exemption being denied, in whole
 4 or in part. The county treasurer shall make the refund and shall amend
 5 the county's claim for reimbursement from the state.

6 (c) If after completion of the review the Tax Commissioner
 7 determines that an exemption should have been denied or reduced, the Tax
 8 Commissioner shall notify the applicant, spouse, or owner-occupant of
 9 such denial or reduction. The applicant, the spouse, and any owner-
 10 occupant may appeal the Tax Commissioner's denial or reduction pursuant
 11 to section 77-3520. Upon the expiration of the appeal period in section
 12 77-3520, the Tax Commissioner shall notify the county assessor of the
 13 denial or reduction and the county assessor shall remove or reduce the
 14 exemption from the tax rolls of the county. Upon notification by the Tax
 15 Commissioner to the county assessor, the amount of tax due as a result of
 16 the action of the Tax Commissioner shall become a lien on the homestead
 17 until paid. Upon attachment of the lien, the county treasurer shall
 18 refund to the Tax Commissioner the amount of tax equal to the denied or
 19 reduced exemption for deposit into the General Fund. No lien shall be
 20 created if a change in ownership of the homestead or death of the
 21 applicant, the spouse, and all other owner-occupants has occurred prior
 22 to the Tax Commissioner's notice to the county assessor. Beginning thirty
 23 days after the county assessor receives approval from the county board to
 24 remove or reduce the exemption from the tax rolls of the county, interest
 25 at the rate specified in section 45-104.01, as such rate may from time to
 26 time be adjusted by the Legislature, shall begin to accrue on the amount
 27 of tax due.

28 Sec. 4. Original sections 77-3512, 77-3514.01, and 77-3517, Reissue
 29 Revised Statutes of Nebraska, are repealed.

30 2. On page 1, line 2, strike "and 77-3514.01" and insert "
 31 77-3514.01, and 77-3517".

LEGISLATIVE BILL 521. Placed on Select File.

LEGISLATIVE BILL 209. Placed on Select File with amendment.

ER71

1 1. In the Standing Committee amendments, AM880, on page 2, line 30;
 2 and page 3, line 17, after "plan" insert an underscored comma.

3 2. On page 1, strike beginning with "section" in line 1 through
 4 "and" in line 2; and in line 6 strike "sections" and insert "section".

LEGISLATIVE BILL 84. Placed on Select File.

LEGISLATIVE BILL 366. Placed on Select File.

LEGISLATIVE BILL 366A. Placed on Select File.

(Signed) Terrell McKinney, Chairperson

GENERAL FILE

LEGISLATIVE BILL 432. The third committee amendment, [AM1157](#), found in this day's Journal, was offered.

Senator Linehan moved for a call of the house. The motion prevailed with 24 ayes, 2 nays, and 23 not voting.

Senator Linehan requested a roll call vote on the third committee amendment.

Voting in the affirmative, 30:

Aguilar	Day	Halloran	Linehan	Pahls
Albrecht	Dorn	Hansen, B.	Lowe	Sanders
Arch	Erdman	Hilgers	McCollister	Slama
Brewer	Flood	Hilkemann	McDonnell	Stinner
Briese	Geist	Kolterman	Moser	Wayne
Clements	Gragert	Lindstrom	Murman	Williams

Voting in the negative, 7:

Bostelman	Friesen	Hansen, M.	Hunt
Brandt	Groene	Hughes	

Present and not voting, 11:

Blood	Cavanaugh, M.	Morfeld	Walz
Bostar	DeBoer	Pansing Brooks	Wishart
Cavanaugh, J.	Lathrop	Vargas	

Excused and not voting, 1:

McKinney

The third committee amendment was adopted with 30 ayes, 7 nays, 11 present and not voting, and 1 excused and not voting.

The Chair declared the call raised.

The fourth committee amendment, [AM1156](#), found in this day's Journal, was offered.

SENATOR SLAMA PRESIDING

Senator Linehan asked unanimous consent to withdraw the fourth committee amendment, [AM1156](#), found in this day's Journal. No objections. So ordered.

Senator Linehan moved for a call of the house. The motion prevailed with 34 ayes, 3 nays, and 12 not voting.

Senator Linehan requested a roll call vote on the advancement of the bill.

Voting in the affirmative, 41:

Aguilar	Clements	Hansen, B.	Lowe	Vargas
Albrecht	Day	Hansen, M.	McCollister	Walz
Arch	DeBoer	Hilgers	McDonnell	Wayne
Blood	Dorn	Hilkemann	Moser	Williams
Bostar	Erdman	Hughes	Murman	Wishart
Bostelman	Flood	Kolterman	Pahls	
Brandt	Geist	Lathrop	Sanders	
Brewer	Gragert	Lindstrom	Slama	
Briese	Halloran	Linehan	Stinner	

Voting in the negative, 1:

Hunt

Present and not voting, 6:

Cavanaugh, J.	Friesen	Morfeld
Cavanaugh, M.	Groene	Pansing Brooks

Excused and not voting, 1:

McKinney

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

The Chair declared the call raised.

AMENDMENT(S) - Print in Journal

Senator Flood filed the following amendment to LB131:

[AM1139](#)

(Amendments to Standing Committee amendments, AM751)

1 1. Strike section 25 and insert the following new sections:
 2 Sec. 13. Section 16-6,100, Revised Statutes Cumulative Supplement,
 3 2020, is amended to read:
 4 16-6,100 The mayor and city council of a city of the first class
 5 shall have the power to borrow money and pledge the property and credit
 6 of the city upon its negotiable bonds or otherwise for the purpose of
 7 acquiring, by purchasing or constructing, including site acquisition, or
 8 aiding in the acquiring of a city hall, jail, auditorium, buildings for
 9 the fire department, and other public buildings, including the
 10 acquisition of buildings authorized to be acquired by Chapter 72, article
 11 14, and including acquisition of buildings to be leased in whole or in

12 part by the city to any other political or governmental subdivision of
 13 the State of Nebraska authorized by law to lease such buildings. No such
 14 bonds shall be issued until after the same have been authorized by a
 15 majority vote of the electors of the city voting on the proposition of
 16 their issuance at an election called for the submission of such
 17 proposition and of which election notice of the time and place thereof
 18 shall have been given by publication in a legal newspaper in or of
 19 general circulation in the city three successive weeks prior thereto. If
 20 the ~~buildings building~~ to be acquired ~~are is~~ to be used by the State of
 21 Nebraska or its agency or agencies under a lease authorized by Chapter
 22 72, article 14, or the ~~buildings are building~~ is to be leased by any
 23 other political or governmental subdivision of the State of Nebraska or
 24 other governmental agencies and if the combined area of the ~~buildings~~
 25 ~~building~~ to be leased by the state or its agency or agencies and the
 26 political or governmental subdivision of the State of Nebraska is more
 1 than fifty percent of the area of the ~~buildings building~~ and if the cost
 2 of acquisition does not exceed ~~five two~~ million dollars, no such vote of
 3 the electors will be required.
 4 Sec. 26. Sections 10, 11, 12, 13, 14, 15, 16, 17, 18, 19, 20, 21,
 5 22, 23, 24, 27, and 28 become operative three calendar months after the
 6 adjournment of this legislative session. The other sections of this act
 7 become operative on their effective date.
 8 2. Renumber the remaining sections, correct internal references, and
 9 correct the repealer accordingly.

Senator Lowe filed the following amendment to LB274:
AM1071

(Amendments to Final Reading copy)

- 1 1. Insert the following new section:
- 2 Sec. 19. Section 6 of this act becomes operative on July 1, 2021.
- 3 The other sections of this act become operative on their effective date.
- 4 2. On page 1, line 11, after the first semicolon insert "to provide
- 5 operative dates;".
- 6 3. Renumber the remaining sections accordingly.

BILL ON FIRST READING

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

LEGISLATIVE BILL 388A. Introduced by Friesen, 34.

A BILL FOR AN ACT relating to appropriations; to appropriate funds to aid in carrying out the provisions of Legislative Bill 388, One Hundred Seventh Legislature, First Session, 2021.

UNANIMOUS CONSENT - Add Cointroducer(s)

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

Senator Hunt name added to LB26.

RECESS

At 11:55 a.m., on a motion by Senator Arch, 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 Senator McKinney who was excused; and Senator Bostar, DeBoer, Groene, Halloran, M. Hansen, Lindstrom, McDonnell, McKinney, Morfeld, Pansing Brooks, Stinner, Wayne, and Wishart who were excused until they arrive.

GENERAL FILE

LEGISLATIVE BILL 595. Title read. Considered.

Committee [AM776](#), found on page 773, was offered.

Senator Linehan offered her amendment, [AM1079](#), found on page 1135, to the committee amendment.

The Linehan amendment was adopted with 27 ayes, 0 nays, 9 present and not voting, and 13 excused and not voting.

Senator Erdman withdrew his amendment, [FA32](#), found on page 1135, to the committee amendment.

Senator Erdman offered his amendment, [AM1140](#), found on page 1135, to the committee amendment.

Senator Erdman moved for a call of the house. The motion prevailed with 15 ayes, 2 nays, and 32 not voting.

Senator Erdman requested a roll call vote on his amendment to the committee amendment.

Voting in the affirmative, 23:

Albrecht	Clements	Halloran	Kolterman	Slama
Arch	Dorn	Hansen, B.	Lindstrom	Vargas
Brandt	Erdman	Hilgers	Lowe	Williams
Brewer	Gragert	Hilkemann	Moser	
Briese	Groene	Hughes	Murman	

Voting in the negative, 7:

Aguilar	Flood	Hansen, M.	Pahls
Blood	Geist	Lathrop	

Present and not voting, 12:

Bostelman	Day	Hunt	Morfeld
Cavanaugh, J.	DeBoer	Linehan	Sanders
Cavanaugh, M.	Friesen	McCollister	Walz

Excused and not voting, 7:

Bostar	McKinney	Stinner	Wishart
McDonnell	Pansing Brooks	Wayne	

The Erdman amendment lost with 23 ayes, 7 nays, 12 present and not voting, and 7 excused and not voting.

The Chair declared the call raised.

The committee amendment, as amended, was adopted with 38 ayes, 0 nays, 4 present and not voting, and 7 excused and not voting.

Advanced to Enrollment and Review Initial with 35 ayes, 0 nays, 7 present and not voting, and 7 excused and not voting.

LEGISLATIVE BILL 18. Title read. Considered.

Senator M. Cavanaugh offered the following amendment:

[FA34](#)

To Neb. Rev. Stat. 77-6815:

Section 2bi, strike "ninety" and insert "one hundred fifty".

Section 2bii, strike "ninety" and insert "one hundred fifty".

Section 3bi, strike "seventy-five" and insert "one hundred fifty".

Section 3bii, strike "seventy-five" and insert "one hundred fifty".

Section 4bi, strike "seventy" and insert "one hundred fifty".

Section 4bii, strike "seventy" and insert "one hundred fifty".

Section 5bi, strike "at least the" and insert "one hundred fifty".

Section 5bii, strike "at least the" and insert "one hundred fifty".

Senator M. Cavanaugh moved for a call of the house. The motion prevailed with 21 ayes, 2 nays, and 26 not voting.

Senator M. Cavanaugh requested a roll call vote, in reverse order, on her amendment.

Voting in the affirmative, 15:

Blood	Cavanaugh, M.	Hunt	Morfeld	Walz
Bostar	Day	Lathrop	Pansing Brooks	Wayne
Cavanaugh, J.	DeBoer	McDonnell	Vargas	Wishart

Voting in the negative, 31:

Aguilar	Clements	Halloran	Linehan	Slama
Albrecht	Dorn	Hansen, B.	Lowe	Stinner
Arch	Flood	Hilgers	McCollister	Williams
Bostelman	Friesen	Hilkemann	Moser	
Brandt	Geist	Hughes	Murman	
Brewer	Gragert	Kolterman	Pahls	
Briese	Groene	Lindstrom	Sanders	

Present and not voting, 2:

Erdman	Hansen, M.
--------	------------

Excused and not voting, 1:

McKinney

The M. Cavanaugh amendment lost with 15 ayes, 31 nays, 2 present and not voting, and 1 excused and not voting.

The Chair declared the call raised.

Advanced to Enrollment and Review Initial with 38 ayes, 4 nays, 6 present and not voting, and 1 excused and not voting.

LEGISLATIVE BILL 185. Title read. Considered.

Committee [AM706](#), found on page 706, was adopted with 43 ayes, 0 nays, 5 present and not voting, and 1 excused and not voting.

Advanced to Enrollment and Review Initial with 41 ayes, 0 nays, 7 present and not voting, and 1 excused and not voting.

LEGISLATIVE BILL 630. Title read. Considered.

Committee [AM376](#), found on page 631, was adopted with 44 ayes, 0 nays, 4 present and not voting, and 1 excused and not voting.

Advanced to Enrollment and Review Initial with 41 ayes, 2 nays, 5 present and not voting, and 1 excused and not voting.

LEGISLATIVE BILL 630A. Title read. Considered.

Advanced to Enrollment and Review Initial with 37 ayes, 3 nays, 8 present and not voting, and 1 excused and not voting.

LEGISLATIVE BILL 388. Title read. Considered.

Committee [AM530](#), found on page 601, was offered.

Senator Wayne asked unanimous consent to withdraw his amendment, [AM850](#), found on page 1100, to the committee amendment and replace it with his substitute amendment to the committee amendment, [AM1118](#). No objections. So ordered.

[AM1118](#)

(Amendments to Standing Committee amendments, AM530)

1 1. Insert the following new sections:

2 Sec. 11. (1) A municipality may provide broadband services or
 3 Internet services on a retail or wholesale basis. For purposes of this
 4 section, broadband services and Internet services have the same meaning
 5 as in section 86-593.

6 (2) A municipality shall conduct a feasibility study and hold a
 7 public hearing prior to developing a broadband network. Such feasibility
 8 study shall include the costs, benefits, and other pertinent information
 9 relating to development of a broadband network by the municipality. The
 10 purpose of the hearing shall be to discuss the results of the feasibility
 11 study and receive public input on development of a broadband network by
 12 the municipality.

13 (3) A municipality shall not develop a broadband network after
 14 December 31, 2031, except that a municipality may continue to provide
 15 broadband services or Internet services after such date using any
 16 broadband network developed by such municipality prior to December 31,
 17 2031.

18 Sec. 12. Section 86-594, Reissue Revised Statutes of Nebraska, is
 19 amended to read:

20 86-594 (1) Except as provided in the Educational Service Units Act
 21 and sections 79-1319, 81-1120.01 to 81-1120.28, 85-401 to 85-418, 85-1501
 22 to 85-1542, and 86-575 and section 11 of this act, an agency or political
 23 subdivision of the state that is not a public power supplier shall not
 24 provide on a retail or wholesale basis any broadband services, Internet
 25 services, telecommunications services, or video services.

26 (2) The provisions of subsection (1) of this section shall not apply
 1 to services which an agency or political subdivision of the state was
 2 authorized to provide and was providing prior to January 1, 2005.

3 Sec. 13. The Revisor of Statutes shall assign section 11 of this
 4 act to Chapter 18.

5 Sec. 14. Sections 11, 12, and 15 of this act become operative three
 6 calendar months after the adjournment of this legislative session. The
 7 other sections of this act become operative on their effective date.

8 Sec. 15. Original section 86-594, Reissue Revised Statutes of
 9 Nebraska, is repealed.

10 2. Renumber the remaining section accordingly.

Senator Friesen requested a ruling of the Chair on whether the Wayne amendment would require a three-fifths majority vote, pursuant to Rule 6, Section 3(h).

The Chair ruled that the Wayne amendment is substantially the same as LB656, which was indefinitely postponed by the Transportation and Telecommunications Committee, and would therefore, require 30 votes.

SPEAKER HILGERS PRESIDING

SENATOR PANSING BROOKS PRESIDING

Senator Wayne moved for a call of the house. The motion prevailed with 32 ayes, 4 nays, and 13 not voting.

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

Voting in the affirmative, 20:

Blood	Briese	Flood	Lathrop	Vargas
Bostar	Cavanaugh, J.	Groene	Linehan	Walz
Brandt	Cavanaugh, M.	Hansen, M.	McDonnell	Wayne
Brewer	Day	Hunt	Morfeld	Wishart

Voting in the negative, 24:

Aguilar	DeBoer	Halloran	Kolterman	Murman
Albrecht	Dorn	Hansen, B.	Lindstrom	Sanders
Arch	Friesen	Hilgers	Lowe	Slama
Bostelman	Geist	Hilkemann	McCollister	Williams
Clements	Gragert	Hughes	Moser	

Present and not voting, 3:

Erdman Pansing Brooks Stinner

Excused and not voting, 2:

McKinney Pahls

The Wayne amendment lost with 20 ayes, 24 nays, 3 present and not voting, and 2 excused and not voting.

The Chair declared the call raised.

Senator Flood offered his amendment, [AM1117](#), found on page 1124, to the committee amendment.

SPEAKER HILGERS PRESIDING

Senator Flood withdrew his amendment.

Senator Friesen offered the following amendment to the committee amendment:

[AM1168](#)

(Amendments to Standing Committee amendments, AM530)

- 1 1. On page 2, line 18, after "annually" insert "from the General
- 2 Fund"; and in line 20 after "program" insert "and to pay for
- 3 administrative costs associated with the program".

The Friesen amendment was adopted with 39 ayes, 0 nays, 8 present and not voting, and 2 excused and not voting.

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

Advanced to Enrollment and Review Initial with 44 ayes, 0 nays, 3 present and not voting, and 2 excused and not voting.

SELECT FILE

LEGISLATIVE BILL 57. Advanced to Enrollment and Review for Engrossment.

LEGISLATIVE BILL 275. [ER62](#), found on page 1068, was adopted.

Advanced to Enrollment and Review for Engrossment.

LEGISLATIVE BILL 275A. Advanced to Enrollment and Review for Engrossment.

LEGISLATIVE BILL 355. Advanced to Enrollment and Review for Engrossment.

LEGISLATIVE BILL 261. Advanced to Enrollment and Review for Engrossment.

LEGISLATIVE BILL 669. [ER63](#), found on page 1072, was adopted.

Senator Vargas offered the following amendment:

[AM1170](#)

(Amendments to Standing Committee amendments, AM467)

- 1 1. Insert the following new section:
- 2 Sec. 8. Since an emergency exists, this act takes effect when passed
- 3 and approved according to law.
- 4 2. On page 1, lines 17 and 19, strike "2022" and insert "2002".

The Vargas amendment was adopted with 39 ayes, 0 nays, 8 present and not voting, and 2 excused and not voting.

Advanced to Enrollment and Review for Engrossment.

LEGISLATIVE BILL 291. Senator Erdman requested a roll call vote on the advancement of the bill.

Advanced to Enrollment and Review for Engrossment with 34 ayes, 1 nay, 11 present and not voting, and 3 excused and not voting.

LEGISLATIVE BILL 411. Senator Lathrop offered his amendment, [AM1043](#), found on page 1064.

The Lathrop amendment was adopted with 40 ayes, 0 nays, 6 present and not voting, and 3 excused and not voting.

Advanced to Enrollment and Review for Engrossment.

LEGISLATIVE BILL 271. [ER59](#), found on page 987, was adopted.

Senator Morfeld offered his amendment, [AM1002](#), found on page 1091.

The Morfeld amendment was adopted with 27 ayes, 11 nays, 8 present and not voting, and 3 excused and not voting.

Advanced to Enrollment and Review for Engrossment.

LEGISLATIVE BILL 271A. Advanced to Enrollment and Review for Engrossment.

LEGISLATIVE BILL 260. Senator Moser offered the following amendment:

[AM1094](#)

1 1. On page 3, line 19, after the period insert "The total amount of
2 benefits paid in any year to individuals described in this subdivision
3 shall not exceed seven hundred fifty thousand dollars."

Senator Moser moved for a call of the house. The motion prevailed with 27 ayes, 3 nays, and 19 not voting.

The Moser amendment lost with 20 ayes, 17 nays, 9 present and not voting, and 3 excused and not voting.

Advanced to Enrollment and Review for Engrossment.

COMMITTEE REPORT(S) Enrollment and Review

LEGISLATIVE BILL 682. Placed on Select File with amendment.

[ER72](#)

1 1. In the Standing Committee amendments, AM195, on page 5, line 22,
2 strike "(1)(h)" and insert "(2)(h)".

3 2. On page 1, line 2, strike "and 77-1116," and insert "77-1116, and
4 77-1117,".

LEGISLATIVE BILL 396. Placed on Select File.

LEGISLATIVE BILL 396A. Placed on Select File.

LEGISLATIVE BILL 64. Placed on Select File.

LEGISLATIVE BILL 26. Placed on Select File.

(Signed) Terrell McKinney, Chairperson

RESOLUTION(S)

LEGISLATIVE RESOLUTION 109. Introduced by Kolterman, 24;
Hansen, M., 26; Hilgers, 21; Wishart, 27.

WHEREAS, Josh Swain of Tucson, Arizona, out of boredom during the pandemic, invited nine other individuals named Josh Swain to meet on a field near Lincoln, Nebraska, to determine the one true Josh; and

WHEREAS, on April 24, 2021, the Battle of the Joshes took place and hundreds of individuals arrived to witness Joshes from around the nation battle to determine which Josh would reign supreme; and

WHEREAS, the Josh Swain from Tucson, Arizona, was named the "true" Josh Swain following a game of rock-paper-scissors; and

WHEREAS, "Little" Josh Vinson, Jr. of Lincoln, Nebraska, was crowned the "Ultimate Josh" following the Battle of the Joshes; and

WHEREAS, as a result of fundraising and charitable efforts by the "true" Josh Swain of Tucson, Arizona, participants donated nearly one ton of food to the Food Bank of Lincoln and raised over thirteen thousand dollars to be donated to the Children's Hospital and Medical Center Foundation located in Omaha.

NOW, THEREFORE, BE IT RESOLVED BY THE MEMBERS OF THE ONE HUNDRED SEVENTH LEGISLATURE OF NEBRASKA, FIRST SESSION:

1. That the Legislature congratulates and appreciates the work of Josh Swain of Tucson, Arizona, other organizers and attendees, and Lincoln, Nebraska community members for their philanthropic efforts in organizing and donating nearly one ton of food to the Food Bank of Lincoln and over thirteen thousand dollars to the Children's Hospital and Medical Center Foundation.

2. That the Legislature congratulates "Little" Josh Vinson, Jr. for winning the Battle of the Joshes.

3. That copies of this resolution be sent to the "true" Josh Swain of Tucson, Arizona, and "Little" Josh Vinson, Jr. of Lincoln, Nebraska.

Laid over.

LEGISLATIVE RESOLUTION 110. Introduced by Lathrop, 12.

PURPOSE: The purpose of this interim study is to investigate the advertisement and use of unproven stem cell injections as a therapy for health disorders. Stem cells of the body are capable of developing into any of the body's 200 different kinds of cells and, with proper study, development, and approval, may offer the potential to combat diseases that have few or no treatments. The only stem-cell-based products that have approval from the federal Food and Drug Administration are those made from blood-forming cells that are derived from umbilical cord blood, peripheral blood, or bone marrow. These are used primarily to treat patients with cancer or other disorders of the blood or immune system. Any other advertised use of stem cells is not approved by the federal Food and Drug Administration and the advertising of such unapproved uses violates state and federal law. It has been documented across the United States that patients who have received unapproved stem cell therapy have suffered serious infections, blindness, tumor growth, or even death. Older individuals are particularly vulnerable to misleading marketing statements regarding stem cell therapy as they may not be good candidates for other treatment options, but are desperate for relief. More than 500 clinics across the United States, including several in Nebraska, offer unproven stem cell therapies which cost tens of thousands of dollars and are not covered by private or public insurance. Such clinics do not possess approval from the federal Food and Drug Administration, nor scientific substantiation for the claims made within their advertising campaigns, and are harming Nebraskans. Other states have implemented new laws to establish consumer protections for those in the public who are unaware of potential risks, dangerous side effects, and lack of effectiveness of such unapproved stem cell therapy. By informing the public that certain treatments have not been proven safe or effective, Nebraskans can make more informed decisions about their healthcare.

The issues addressed by this interim study shall include, but not be limited to:

- (1) Stem cells and stem cell products;
- (2) The approval process for stem cell therapies by the federal Food and Drug Administration;
- (3) Current clinical trials for stem cells and stem cell products;
- (4) Products and services offered at stem cell clinics located in Nebraska and the advertising techniques used to promote such products and services; and
- (5) The role the state can play in protecting the public from potential adverse effects of unproven stem cell therapies, including the state agencies that can work together to share information.

NOW, THEREFORE, BE IT RESOLVED BY THE MEMBERS OF THE ONE HUNDRED SEVENTH LEGISLATURE OF NEBRASKA, FIRST SESSION:

1. That the Health and Human Services Committee of the Legislature shall be designated to conduct an interim study to carry out the purposes of this resolution.

2. That the committee shall upon the conclusion of its study make a report of its findings, together with its recommendations, to the Legislative Council or Legislature.

Referred to the Executive Board.

AMENDMENT(S) - Print in Journal

Senator Groene filed the following amendment to LB103:

[AM1107](#)

(Amendments to Standing Committee amendments, AM588)

- 1 1. Insert the following new sections:
- 2 Sec. 2. There is hereby appropriated (1) \$10,000,000 from the Water
- 3 Sustainability Fund for FY2021-22 and (2) \$10,000,000 from the Water
- 4 Sustainability Fund for FY2022-23, to the Department of Natural
- 5 Resources, for Program 313, to be distributed as aid to natural resources
- 6 districts pursuant to this section.
- 7 There is included in the appropriation in this section for FY2021-22
- 8 \$10,000,000 General Funds for state aid, which shall only be used for
- 9 such purpose. There is included in the appropriation in this section for
- 10 FY2022-23 \$10,000,000 General Funds for state aid, which shall only be
- 11 used for such purpose.
- 12 The appropriations in this section shall be distributed as aid to
- 13 natural resources districts which are members of an interlocal river
- 14 augmentation agreement to offset costs incurred to develop an existing
- 15 water augmentation project resulting from a settlement of an interstate
- 16 river compact in which Nebraska is a member. Such funds shall be used to
- 17 pay down the principle of debt and shall not be used for regularly
- 18 scheduled bond payments. The natural resources districts shall document
- 19 the cost incurred and shall levy the maximum ten-dollar-per-acre
- 20 occupation tax until all indebtedness associated with the augmentation
- 21 project is paid in full. Funds shall be prorated based on each natural
- 22 resources district's share of the water augmentation project's cost.
- 23 Sec. 3. The State Treasurer shall transfer \$10,000,000 from the
- 24 General Fund to the Water Sustainability Fund on or before July 30, 2021,
- 25 on such date as directed by the budget administrator of the budget
- 26 division of the Department of Administrative Services.
- 1 Sec. 4. The State Treasurer shall transfer \$10,000,000 from the
- 2 General Fund to the Water Sustainability Fund on or before August 1,
- 3 2022, on such dates and in such amounts as directed by the budget
- 4 administrator of the budget division of the Department of Administrative
- 5 Services.
- 6 2. Renumber the remaining section accordingly.

Senator Wayne filed the following amendment to LB388:

[FA36](#)

Strike section 1.

Senator Erdman filed the following amendment to LB572:

[AM1154](#)

(Amendments to AM875)

- 1 1. Strike amendment 1 and insert the following new amendment:
- 2 1. Insert the following new section:
- 3 Sec. 33. (1) The Department of Agriculture shall conduct a study on
- 4 the inherent advantages and disadvantages of (a) a voluntary brand
- 5 inspection program as compared to a mandatory brand inspection program
- 6 and (b) a mandatory brand inspection program in which the brand

7 inspection area includes the entire State of Nebraska.

8 (2) The study shall include, but not be limited to, identifying a
 9 modernized system of brand inspection that is a statewide solution, is
 10 financially sustainable, and which lowers costs for Nebraska cattle
 11 producers while maintaining a brand inspection program.

12 (3) The department shall electronically report its findings and any
 13 recommendations to the Agriculture Committee of the Legislature and the
 14 Appropriations Committee of the Legislature no later than December 1,
 15 2021.

Senator McCollister filed the following amendment to LB108:

AM1082

1 2. On page 4, strike lines 23 through 28 and all amendments thereto
 2 and insert the following new subdivision:

3 "(ii) Except as otherwise provided in this subdivision, such TANF-
 4 funded program or policy shall increase the gross income eligibility
 5 limit to one hundred sixty-five percent of the federal Office of
 6 Management and Budget income poverty guidelines as allowed under federal
 7 law and under 7 C.F.R. 273.2(j)(2), as such law and regulation existed on
 8 April 1, 2021, but shall not increase the net income eligibility limit.
 9 It is the intent of the Legislature to fund the administrative costs
 10 associated with the benefits under this subdivision beginning on the
 11 effective date of this act, with federal funds as allowed under the
 12 federal American Rescue Plan Act of 2021, Public Law 117-2, as such act
 13 existed on April 1, 2021, and continue to fund such administrative costs
 14 with such federal funds through September 30, 2023. Such administrative
 15 costs shall not be paid for with General Funds. Beginning October 1,
 16 2023, the gross income eligibility limit shall return to the amount used
 17 prior to the increase required by this subdivision. The department shall
 18 evaluate the TANF-funded program or policy created pursuant to this
 19 subsection and provide a report electronically to the Health and Human
 20 Services Committee of the Legislature and the Legislative Fiscal Analyst
 21 on or before December 31, 2022, regarding the gross income eligibility
 22 limit and whether it maximizes the number of Nebraska residents being
 23 served under the program or policy. The evaluation shall include an
 24 identification and determination of additional administrative costs
 25 resulting from the increase to the gross income eligibility limit, a
 26 recommendation regarding the gross income eligibility limit, and a
 27 determination of the availability of federal funds for the program or
 1 policy."

Senator Briese filed the following amendment to LB2:

AM1165

(Amendments to E & R amendments, ER66)

1 1. On page 1, lines 13 and 24; and page 3, lines 8 and 13, strike
 2 "issued" and insert "approved by a vote of the people".

Senator Groene filed the following amendment to LB307:

AM1161

(Amendments to AM1108)

1 1. On page 4, strike lines 1 through 4 and insert the following new
 2 subsection:
 3 "(3) On or before July 1, 2022, the Supreme Court shall provide, by
 4 court rule, a process to ensure that juveniles are informed of their
 5 right to counsel and the process to gain legal representation if they
 6 choose to do so prior to them acting on their right to waive counsel."

Senator Lathrop filed the following amendment to [LB307](#):
[AM1081](#)

(Amendments to Standing Committee amendments, AM273)

1 1. Insert the following new section:

2 Section 1. Section 29-1816, Revised Statutes Cumulative Supplement,
3 2020, is amended to read:

4 29-1816 (1)(a) The accused may be arraigned in county court or
5 district court:

6 (i) If the accused was eighteen years of age or older when the
7 alleged offense was committed;

8 (ii) If the accused was younger than eighteen years of age and was
9 fourteen years of age or older when an alleged offense punishable as a
10 Class I, IA, IB, IC, ID, II, or IIA felony was committed;

11 (iii) If the alleged offense is a traffic offense as defined in
12 section 43-245; or

13 (iv) Until January 1, 2017, if the accused was seventeen years of
14 age when an alleged offense described in subdivision (1) of section
15 43-247 was committed.

16 (b) Arraignment in county court or district court shall be by
17 reading to the accused the complaint or information, unless the reading
18 is waived by the accused when the nature of the charge is made known to
19 him or her. The accused shall then be asked whether he or she is guilty
20 or not guilty of the offense charged. If the accused appears in person
21 and by counsel and goes to trial before a jury regularly impaneled and
22 sworn, he or she shall be deemed to have waived arraignment and a plea of
23 not guilty shall be deemed to have been made.

24 (2) At the time of the arraignment, the county court or district
25 court shall advise the accused, if the accused was younger than eighteen
26 years of age at the time the alleged offense was committed, that the
1 accused may move the county court or district court at any time not later
2 than thirty days after arraignment, unless otherwise permitted by the
3 court for good cause shown, to waive jurisdiction in such case to the
4 juvenile court for further proceedings under the Nebraska Juvenile Code.
5 This subsection does not apply if the case was transferred to county
6 court or district court from juvenile court.

7 (3) For motions to transfer a case from the county court or district
8 court to juvenile court:

9 (a) The county court or district court shall schedule a hearing on
10 such motion within fifteen days. The customary rules of evidence shall
11 not be followed at such hearing. The accused shall be represented by an
12 attorney. The criteria set forth in section 43-276 shall be considered at
13 such hearing. After considering all the evidence and reasons presented by
14 both parties, the case shall be transferred to juvenile court unless a
15 sound basis exists for retaining the case in county court or district
16 court; and

17 (b) The county court or district court shall make a decision on such
18 motion within thirty days after the hearing and shall set forth findings
19 for the reason for its decision. If the county court or district court
20 determines that the accused should be transferred to the juvenile court,
21 the complete file in the county court or district court shall be
22 transferred to the juvenile court and the complaint, indictment, or
23 information may be used in place of a petition therein. The county court
24 or district court making a transfer shall order the accused to be taken
25 forthwith to the juvenile court and designate where the juvenile shall be
26 kept pending determination by the juvenile court. The juvenile court
27 shall then proceed as provided in the Nebraska Juvenile Code.

28 (c) An order granting or denying transfer of the case from county or
29 district court to juvenile court shall be considered a final order for
30 the purposes of appeal. Upon entry of an order, any party may appeal to
31 the Court of Appeals within ten days. Such review shall be advanced on

1 the court docket without an extension of time granted to any party except
 2 upon a showing of exceptional cause. Appeals shall be submitted,
 3 assigned, and scheduled for oral argument as soon as the appellee's brief
 4 is due to be filed. The Court of Appeals shall conduct its review in an
 5 expedited manner and shall render the judgment and opinion, if any, as
 6 speedily as possible. During the pendency of an appeal from an order
 7 transferring the case to juvenile court, the juvenile court may enter
 8 temporary orders in the best interests of the juvenile.

9 (4) When the accused was younger than eighteen years of age when an
 10 alleged offense was committed, the county attorney or city attorney shall
 11 proceed under section 43-274.

12 2. On page 2, line 16, strike "is" and insert "and section 29-1816,
 13 Revised Statutes Cumulative Supplement, 2020, are".

14 3. Renumber the remaining sections accordingly.

Senator J. Cavanaugh filed the following amendment to [LB644](#):
[AM1115](#)

(Amendments to AM1019)

1 1. On page 32, line 1, strike "of entry of" and insert "the county
 2 assessor certifies the amount of refund based upon".

REFERENCE COMMITTEE REPORT

The Legislative Council Executive Board submits the following report:

LB/LR **Committee**
 LR107 Executive Board

(Signed) Dan Hughes, Chairperson
 Executive Board

BILL ON FIRST READING

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

LEGISLATIVE BILL 411A. Introduced by Lathrop, 12.

A BILL FOR AN ACT relating to appropriations; to appropriate funds to aid in carrying out the provisions of Legislative Bill 411, One Hundred Seventh Legislature, First Session, 2021; and to declare an emergency.

MOTION(S) - Print in Journal

Senator Hunt filed the following motion to [LR107](#):

[MO49](#)

Refer to the Government, Military and Veterans Affairs Committee pursuant to Rule 6, Section 2(a).

UNANIMOUS CONSENT - Add Cointroducer(s)

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

Senator Hansen, M. name added to LB26.

VISITOR(S)

The Doctor of the Day was Dr. Rachel Blake of Lincoln.

ADJOURNMENT

At 6:43 p.m., on a motion by Senator Lowe, the Legislature adjourned until 9:00 a.m., Wednesday, April 28, 2021.

Patrick J. O'Donnell
Clerk of the Legislature

