

AMENDMENTS TO LB1072

Introduced by Appropriations.

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

3 **Section 1.** (1) The Department of Health and Human Services, as the
4 applicant on behalf of the State of Nebraska for money from the federal
5 Centers for Medicare and Medicaid Services for the Rural Health
6 Transformation Program that was authorized by the One Big Beautiful Bill
7 Act, Section 71401 of Public Law 119-21, shall designate a unique budget
8 subprogram for all spending related to such program. The money in the
9 subprogram shall be expended for purposes authorized by the federal law
10 and no other purpose.

11 (2) Any application on behalf of the State of Nebraska for money
12 from the federal Centers for Medicare and Medicaid Services for the Rural
13 Health Transformation Program that was authorized by the One Big
14 Beautiful Bill Act, Section 71401 of Public Law 119-21, shall be
15 electronically submitted to the Clerk of the Legislature. Any utilization
16 of money received pursuant to an application shall be limited to the uses
17 approved in the application. The applicant shall post all awards, direct
18 and indirect, and all grants on the website of the Department of Health
19 and Human Services.

20 (3) The department shall electronically submit a report detailing
21 utilization of such money to the Clerk of the Legislature annually
22 through December 31, 2032. The report shall include a list of all
23 beneficiaries that includes direct awards, indirect awards passed through
24 from the direct awards, and any outcomes and metrics collected.

25 (4) No applicant on behalf of the State of Nebraska that receives
26 money from the federal Centers for Medicare and Medicaid Services for the
27 Rural Health Transformation Program that was authorized by the One Big

1 Beautiful Bill Act, Section 71401 of Public Law 119-21, shall use the
2 funds to supplant state rural health spending.

3 (5) Any potential awardee that applies to receive money through the
4 subprogram shall receive approval for a sustainability plan prior to the
5 distribution of any money.

6 **Sec. 2.** The State Treasurer shall transfer the remaining balance
7 from the Bioscience Innovation Cash Fund to the General Fund before June
8 30, 2026, on such dates and in such amounts as directed by the budget
9 administrator of the budget division of the Department of Administrative
10 Services.

11 **Sec. 3.** The State Treasurer shall transfer the remaining balance of
12 the Capitol Commission Revolving Fund to the General Fund before June 30,
13 2026, on such dates and in such amounts as directed by the budget
14 administrator of the budget division of the Department of Administrative
15 Services.

16 **Sec. 4.** The State Treasurer shall transfer the remaining balance
17 from the Capitol Restoration-Archives Fund to the General Fund before
18 June 30, 2026, on such dates and in such amounts as directed by the
19 budget administrator of the budget division of the Department of
20 Administrative Services.

21 **Sec. 5.** The State Treasurer shall transfer the remaining balance
22 from subfund number 26503 and subfund name the Capitol Restoration-Tours
23 within the Capitol Restoration-Archives Fund in the Nebraska State
24 Accounting System to the General Fund before June 30, 2026, on such dates
25 and in such amounts as directed by the budget administrator of the budget
26 division of the Department of Administrative Services.

27 **Sec. 6.** The State Treasurer shall transfer the remaining balance
28 from the Designated Collection Fund to the General Fund before June 30,
29 2026, on such dates and in such amounts as directed by the budget
30 administrator of the budget division of the Department of Administrative
31 Services.

1 **Sec. 7.** The State Treasurer shall transfer the remaining balance
2 from administratively created fund number 47240 and fund name Federal
3 Misc in the Nebraska State Accounting System to the General Fund before
4 June 30, 2026, on such dates and in such amounts as directed by the
5 budget administrator of the budget division of the Department of
6 Administrative Services.

7 **Sec. 8.** The State Treasurer shall transfer the remaining balance
8 from subfund number 64651 and subfund name Welfare & Club Accounts within
9 the Inmate Welfare and Club Accounts Fund in the Nebraska State
10 Accounting System to the General Fund before June 30, 2026, on such dates
11 and in such amounts as directed by the budget administrator of the budget
12 division of the Department of Administrative Services.

13 **Sec. 9.** The State Treasurer shall transfer the remaining balance
14 from subfund number 64652 and subfund name Welfare & Club Accounts within
15 the Inmate Welfare and Club Accounts Fund in the Nebraska State
16 Accounting System to the General Fund before June 30, 2026, on such dates
17 and in such amounts as directed by the budget administrator of the budget
18 division of the Department of Administrative Services.

19 **Sec. 10.** The State Treasurer shall transfer the remaining balance
20 from subfund number 64660 and subfund name Welfare & Club Accounts within
21 the Inmate Welfare and Club Accounts Fund in the Nebraska State
22 Accounting System to the General Fund before June 30, 2026, on such dates
23 and in such amounts as directed by the budget administrator of the budget
24 division of the Department of Administrative Services.

25 **Sec. 11.** The State Treasurer shall transfer the remaining balance
26 from administratively created fund number 68930 and fund name Insurance
27 Trust in the Nebraska State Accounting System to the General Fund before
28 June 30, 2026, on such dates and in such amounts as directed by the
29 budget administrator of the budget division of the Department of
30 Administrative Services.

31 **Sec. 12.** The State Treasurer shall transfer the remaining balance

1 from administratively created fund number 47827 and fund name 05 JAIBG in
2 the Nebraska State Accounting System to the General Fund before June 30,
3 2026, 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 **Sec. 13.** The State Treasurer shall transfer the remaining balance
7 from the Job Training Cash Fund to the General Fund before June 30, 2026,
8 on such dates and in such amounts as directed by the budget administrator
9 of the budget division of the Department of Administrative Services.

10 **Sec. 14.** The State Treasurer shall transfer the remaining balance
11 from administratively created fund number 47821 and fund name Juvenile
12 Accountability in the Nebraska State Accounting System to the General
13 Fund before June 30, 2026, on such dates and in such amounts as directed
14 by the budget administrator of the budget division of the Department of
15 Administrative Services.

16 **Sec. 15.** The State Treasurer shall transfer the remaining balance
17 from the Leaking Underground Storage Tanks Trust Fund to the General Fund
18 before June 30, 2026, on such dates and in such amounts as directed by
19 the budget administrator of the budget division of the Department of
20 Administrative Services.

21 **Sec. 16.** The State Treasurer shall transfer the remaining balance
22 from administratively created fund number 28920 and fund name
23 Miscellaneous Claims Cash Fund in the Nebraska State Accounting System to
24 the General Fund before June 30, 2026, on such dates and in such amounts
25 as directed by the budget administrator of the budget division of the
26 Department of Administrative Services.

27 **Sec. 17.** The State Treasurer shall transfer the remaining balance
28 from administratively created fund number 61180 and fund name Multi-State
29 Trust Fund in the Nebraska State Accounting System to the General Fund
30 before June 30, 2026, on such dates and in such amounts as directed by
31 the budget administrator of the budget division of the Department of

1 Administrative Services.

2 Sec. 18. The State Treasurer shall transfer the remaining balance
3 from the Nebraska Community College Student Performance and Occupational
4 Education Grant Fund to the General Fund before June 30, 2026, on such
5 dates and in such amounts as directed by the budget administrator of the
6 budget division of the Department of Administrative Services.

7 Sec. 19. The State Treasurer shall transfer the remaining balance
8 from the Nebraska Competitive Telephone Marketplace Fund to the General
9 Fund before June 30, 2026, on such dates and in such amounts as directed
10 by the budget administrator of the budget division of the Department of
11 Administrative Services.

12 Sec. 20. The State Treasurer shall transfer the remaining balance
13 from the Nebraska Grain Warehouse Surveillance Cash Fund to the General
14 Fund before June 30, 2026, on such dates and in such amounts as directed
15 by the budget administrator of the budget division of the Department of
16 Administrative Services.

17 Sec. 21. The State Treasurer shall transfer the remaining balance
18 of the Niobrara Council Fund to the General Fund before June 30, 2026, on
19 such dates and in such amounts as directed by the budget administrator of
20 the budget division of the Department of Administrative Services.

21 Sec. 22. The State Treasurer shall transfer the remaining balance
22 from subfund number 23421 and subfund name Niobrara Council Easement
23 Defense Fund within the Niobrara Council Fund in the Nebraska State
24 Accounting System to the General Fund before June 30, 2026, on such dates
25 and in such amounts as directed by the budget administrator of the budget
26 division of the Department of Administrative Services.

27 Sec. 23. The State Treasurer shall transfer the remaining balance
28 from the Nursing Faculty Student Loan Cash Fund to the General Fund
29 before June 30, 2026, on such dates and in such amounts as directed by
30 the budget administrator of the budget division of the Department of
31 Administrative Services.

1 **Sec. 24.** The State Treasurer shall transfer the remaining balance
2 from the Petroleum Products and Hazardous Substances Storage and Handling
3 Fund to the General Fund before June 30, 2026, on such dates and in such
4 amounts as directed by the budget administrator of the budget division of
5 the Department of Administrative Services.

6 **Sec. 25.** The State Treasurer shall transfer the remaining balance
7 from administratively created fund number 46520 and fund name Public
8 Safety Communications Fund in the Nebraska State Accounting System to the
9 General Fund before June 30, 2026, on such dates and in such amounts as
10 directed by the budget administrator of the budget division of the
11 Department of Administrative Services.

12 **Sec. 26.** The State Treasurer shall transfer the remaining balance
13 from the Public Service Commission Pipeline Regulation Fund to the
14 General Fund before June 30, 2026, on such dates and in such amounts as
15 directed by the budget administrator of the budget division of the
16 Department of Administrative Services.

17 **Sec. 27.** The State Treasurer shall transfer the remaining balance
18 from the Radiation Transportation Emergency Response Cash Fund to the
19 General Fund before June 30, 2026, on such dates and in such amounts as
20 directed by the budget administrator of the budget division of the
21 Department of Administrative Services.

22 **Sec. 28.** The State Treasurer shall transfer the remaining balance
23 of the Rural Broadband Task Force Fund to the General Fund before June
24 30, 2026, on such dates and in such amounts as directed by the budget
25 administrator of the budget division of the Department of Administrative
26 Services.

27 **Sec. 29.** The State Treasurer shall transfer the remaining balance
28 from the Small Watersheds Flood Control Fund to the General Fund before
29 June 30, 2026, on such dates and in such amounts as directed by the
30 budget administrator of the budget division of the Department of
31 Administrative Services.

1 **Sec. 30.** The State Treasurer shall transfer the remaining balance
2 from the Soil and Plant Analysis Laboratory Cash Fund to the General Fund
3 before June 30, 2026, on such dates and in such amounts as directed by
4 the budget administrator of the budget division of the Department of
5 Administrative Services.

6 **Sec. 31.** The State Treasurer shall transfer the remaining balance
7 from the State Apiary Cash Fund to the General Fund before June 30, 2026,
8 on such dates and in such amounts as directed by the budget administrator
9 of the budget division of the Department of Administrative Services.

10 **Sec. 32.** The State Treasurer shall transfer the remaining balance
11 from subfund number 51322 and subfund name Dept of Ed Revolving LAN Usage
12 within the State Department of Education Revolving Fund in the Nebraska
13 State Accounting System to the General Fund before June 30, 2026, on such
14 dates and in such amounts as directed by the budget administrator of the
15 budget division of the Department of Administrative Services.

16 **Sec. 33.** The State Treasurer shall transfer the remaining balance
17 from subfund number 51324 and subfund name Dept of Ed Revolving Data Syst
18 within the State Department of Education Revolving Fund in the Nebraska
19 State Accounting System to the General Fund before June 30, 2026, on such
20 dates and in such amounts as directed by the budget administrator of the
21 budget division of the Department of Administrative Services.

22 **Sec. 34.** The State Treasurer shall transfer the remaining balance
23 from subfund number 51327 and subfund name Dept of Ed Revolving Color Prt
24 within the State Department of Education Revolving Fund in the Nebraska
25 State Accounting System to the General Fund before June 30, 2026, on such
26 dates and in such amounts as directed by the budget administrator of the
27 budget division of the Department of Administrative Services.

28 **Sec. 35.** The State Treasurer shall transfer the remaining balance
29 from subfund number 68920 and subfund name Health Plan within the State
30 Employees Insurance Fund in the Nebraska State Accounting System to the
31 General Fund before June 30, 2026, on such dates and in such amounts as

1 directed by the budget administrator of the budget division of the
2 Department of Administrative Services.

3 **Sec. 36.** The State Treasurer shall transfer the remaining balance
4 from the Tractor Permit Cash Fund to the General Fund before June 30,
5 2026, on such dates and in such amounts as directed by the budget
6 administrator of the budget division of the Department of Administrative
7 Services.

8 **Sec. 37.** The State Treasurer shall transfer the remaining balance
9 from the Violence Prevention Cash Fund to the General Fund before June
10 30, 2026, on such dates and in such amounts as directed by the budget
11 administrator of the budget division of the Department of Administrative
12 Services.

13 **Sec. 38.** The State Treasurer shall transfer the remaining balance
14 from administratively created fund number 28020 and fund name World Day
15 on the Mall Cash Fund in the Nebraska State Accounting System to the
16 General Fund before June 30, 2026, on such dates and in such amounts as
17 directed by the budget administrator of the budget division of the
18 Department of Administrative Services.

19 **Sec. 39.** The State Treasurer shall transfer \$100,000 from the
20 Abstracters Board of Examiners Cash Fund to the General Fund before June
21 30, 2026, on such dates and in such amounts as directed by the budget
22 administrator of the budget division of the Department of Administrative
23 Services.

24 **Sec. 40.** The State Treasurer shall transfer \$100,000 from the
25 Appraisal Management Company Fund to the General Fund before June 30,
26 2026, on such dates and in such amounts as directed by the budget
27 administrator of the budget division of the Department of Administrative
28 Services.

29 **Sec. 41.** The State Treasurer shall transfer \$450,000 from the
30 Boiler Inspection Cash Fund to the General Fund before June 30, 2026, on
31 such dates and in such amounts as directed by the budget administrator of

1 the budget division of the Department of Administrative Services.

2 **Sec. 42.** The State Treasurer shall transfer \$100,000 from the
3 Certified Public Accountants Fund to the General Fund before June 30,
4 2026, on such dates and in such amounts as directed by the budget
5 administrator of the budget division of the Department of Administrative
6 Services.

7 **Sec. 43.** The State Treasurer shall transfer \$500,000 from the
8 Community College State Dependents Fund to the General Fund before June
9 30, 2026, on such dates and in such amounts as directed by the budget
10 administrator of the budget division of the Department of Administrative
11 Services.

12 **Sec. 44.** The State Treasurer shall transfer \$1,000,000 from the
13 Compensation Court Cash Fund to the General Fund on or after May 1, 2026,
14 but before June 30, 2026, on such dates and in such amounts as directed
15 by the budget administrator of the budget division of the Department of
16 Administrative Services.

17 **Sec. 45.** The State Treasurer shall transfer \$8,977,251 from
18 administratively created fund number 42600 and fund name Federal Clearing
19 in the Nebraska State Accounting System to the General Fund before June
20 30, 2026, on such dates and in such amounts as directed by the budget
21 administrator of the budget division of the Department of Administrative
22 Services.

23 **Sec. 46.** The State Treasurer shall transfer \$200,000 from the Game
24 Law Investigation Cash Fund to the General Fund before June 30, 2026, on
25 such dates and in such amounts as directed by the budget administrator of
26 the budget division of the Department of Administrative Services.

27 **Sec. 47.** The State Treasurer shall transfer \$1,250,000 from the
28 Grade Crossing Protection Fund to the General Fund on or after June 1,
29 2026, but before June 30, 2026, on such dates and in such amounts as
30 directed by the budget administrator of the budget division of the
31 Department of Administrative Services.

1 **Sec. 48.** The State Treasurer shall transfer \$1,898,895 from the
2 Health and Human Services Cash Fund to the General Fund before June 30,
3 2026, 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 **Sec. 49.** The State Treasurer shall transfer \$5,000,000 from the
7 Homeless Shelter Assistance Trust Fund to the General Fund before June
8 30, 2026, on such dates and in such amounts as directed by the budget
9 administrator of the budget division of the Department of Administrative
10 Services.

11 **Sec. 50.** The State Treasurer shall transfer \$250,000 from the
12 Integrated Solid Waste Management Cash Fund to the General Fund before
13 June 30, 2026, on such dates and in such amounts as directed by the
14 budget administrator of the budget division of the Department of
15 Administrative Services.

16 **Sec. 51.** The State Treasurer shall transfer \$1,400,000 from the
17 Jobs and Economic Development Initiative Fund to the General Fund before
18 June 30, 2026, on such dates and in such amounts as directed by the
19 budget administrator of the budget division of the Department of
20 Administrative Services.

21 **Sec. 52.** The State Treasurer shall transfer \$1,730,000 from the
22 motor fuel trust fund to the General Fund before June 30, 2026, on such
23 dates and in such amounts as directed by the budget administrator of the
24 budget division of the Department of Administrative Services.

25 **Sec. 53.** The State Treasurer shall transfer \$400,000 from the
26 Municipality Infrastructure Aid Fund to the General Fund before June 30,
27 2026, on such dates and in such amounts as directed by the budget
28 administrator of the budget division of the Department of Administrative
29 Services.

30 **Sec. 54.** The State Treasurer shall transfer \$250,000 from
31 administratively created fund number 73410 and fund name NEBASE in the

1 Nebraska State Accounting System to the General Fund before June 30,
2 2026, on such dates and in such amounts as directed by the budget
3 administrator of the budget division of the Department of Administrative
4 Services.

5 **Sec. 55.** The State Treasurer shall transfer \$100,000 from subfund
6 number 26901 and subfund name Arts Maintenance Fund within the Nebraska
7 Arts Council Cash Fund in the Nebraska State Accounting System to the
8 General Fund before June 30, 2026, on such dates and in such amounts as
9 directed by the budget administrator of the budget division of the
10 Department of Administrative Services.

11 **Sec. 56.** The State Treasurer shall transfer \$1,500,000 from the
12 Nebraska Outdoor Recreation Development Cash Fund to the General Fund
13 before June 30, 2026, on such dates and in such amounts as directed by
14 the budget administrator of the budget division of the Department of
15 Administrative Services.

16 **Sec. 57.** The State Treasurer shall transfer \$2,424,287 from the
17 Nebraska Rural Projects Fund to the General Fund before June 30, 2026, on
18 such dates and in such amounts as directed by the budget administrator of
19 the budget division of the Department of Administrative Services.

20 **Sec. 58.** The State Treasurer shall transfer \$25,000 from the
21 Nebraska Snowmobile Trail Cash Fund to the General Fund before June 30,
22 2026, on such dates and in such amounts as directed by the budget
23 administrator of the budget division of the Department of Administrative
24 Services.

25 **Sec. 59.** The State Treasurer shall transfer \$300,000 from the Oil
26 and Gas Conservation Fund to the General Fund before June 30, 2026, on
27 such dates and in such amounts as directed by the budget administrator of
28 the budget division of the Department of Administrative Services.

29 **Sec. 60.** The State Treasurer shall transfer \$450,000 from subfund
30 number 28491 and subfund name Petroleum Remediation Aviation Fuel Fund
31 within the Petroleum Release Remedial Action Cash Fund in the Nebraska

1 State Accounting System to the General Fund before June 30, 2026, on such
2 dates and in such amounts as directed by the budget administrator of the
3 budget division of the Department of Administrative Services.

4 **Sec. 61.** The State Treasurer shall transfer \$700,000 from the
5 Professional and Occupational Credentialing Cash Fund to the General Fund
6 before June 30, 2026, on such dates and in such amounts as directed by
7 the budget administrator of the budget division of the Department of
8 Administrative Services.

9 **Sec. 62.** The State Treasurer shall transfer \$2,000,000 from the
10 Racetrack Gaming Fund to the General Fund before June 30, 2026, on such
11 dates and in such amounts as directed by the budget administrator of the
12 budget division of the Department of Administrative Services.

13 **Sec. 63.** The State Treasurer shall transfer \$3,000,000 from the
14 Records Management Cash Fund to the General Fund before June 30, 2026, on
15 such dates and in such amounts as directed by the budget administrator of
16 the budget division of the Department of Administrative Services.

17 **Sec. 64.** The State Treasurer shall transfer \$300,000 from the
18 Shovel-Ready Capital Recovery and Investment Fund to the General Fund
19 before June 30, 2026, on such dates and in such amounts as directed by
20 the budget administrator of the budget division of the Department of
21 Administrative Services.

22 **Sec. 65.** The State Treasurer shall transfer \$100,000 from the State
23 Energy Cash Fund to the General Fund before June 30, 2026, on such dates
24 and in such amounts as directed by the budget administrator of the budget
25 division of the Department of Administrative Services.

26 **Sec. 66.** The State Treasurer shall transfer \$5,100,000 from the
27 Surface Water Irrigation Infrastructure Fund to the General Fund before
28 June 30, 2026, on such dates and in such amounts as directed by the
29 budget administrator of the budget division of the Department of
30 Administrative Services.

31 **Sec. 67.** The State Treasurer shall transfer \$3,627,750 from the

1 Trail Development and Maintenance Fund to the General Fund before June
2 30, 2026, on such dates and in such amounts as directed by the budget
3 administrator of the budget division of the Department of Administrative
4 Services.

5 **Sec. 68.** The State Treasurer shall transfer \$12,285 from
6 administratively created fund number 56570 and fund name Transportation
7 Services Bureau Revolving Fund in the Nebraska State Accounting System to
8 the General Fund before June 30, 2026, on such dates and in such amounts
9 as directed by the budget administrator of the budget division of the
10 Department of Administrative Services.

11 **Sec. 69.** The State Treasurer shall transfer \$100,000 from the
12 Tuition Recovery Cash Fund to the General Fund before June 30, 2026, on
13 such dates and in such amounts as directed by the budget administrator of
14 the budget division of the Department of Administrative Services.

15 **Sec. 70.** The State Treasurer shall transfer \$1,000,000 from the
16 Unclaimed Property Cash Fund to the General Fund before June 30, 2026, on
17 such dates and in such amounts as directed by the budget administrator of
18 the budget division of the Department of Administrative Services.

19 **Sec. 71.** The State Treasurer shall transfer \$1,000,000 from the
20 Vehicle Title Registration System Replacement and Maintenance Cash Fund
21 to the General Fund before June 30, 2026, on such dates and in such
22 amounts as directed by the budget administrator of the budget division of
23 the Department of Administrative Services.

24 **Sec. 72.** The State Treasurer shall transfer \$6,130,000 from the
25 Water Recreation Enhancement Fund to the General Fund before June 30,
26 2026, on such dates and in such amounts as directed by the budget
27 administrator of the budget division of the Department of Administrative
28 Services.

29 **Sec. 73.** The State Treasurer shall transfer \$800,000 from the
30 Wildlife Conservation Fund to the General Fund before June 30, 2026, on
31 such dates and in such amounts as directed by the budget administrator of

1 the budget division of the Department of Administrative Services.

2 **Sec. 74.** The State Treasurer shall transfer the remaining balance
3 from the Nebraska Environmental Response Cash Fund to the General Fund on
4 or after July 1, 2026, but before June 30, 2027, on such dates and in
5 such amounts as directed by the budget administrator of the budget
6 division of the Department of Administrative Services.

7 **Sec. 75.** The State Treasurer shall transfer the unobligated
8 remaining balance from the Shovel-Ready Capital Recovery and Investment
9 Fund to the General Fund on or after July 1, 2026, but before June 30,
10 2027, on such dates and in such amounts as directed by the budget
11 administrator of the budget division of the Department of Administrative
12 Services.

13 **Sec. 76.** The State Treasurer shall transfer the remaining balance
14 from the Superfund Cost Share Cash Fund to the General Fund on or after
15 July 1, 2026, but before June 30, 2027, on such dates and in such amounts
16 as directed by the budget administrator of the budget division of the
17 Department of Administrative Services.

18 **Sec. 77.** The State Treasurer shall transfer \$25,000 from the Board
19 of Barber Examiners Fund to the General Fund on or after July 1, 2026,
20 but before July 15, 2026, on such dates and in such amounts as directed
21 by the budget administrator of the budget division of the Department of
22 Administrative Services.

23 **Sec. 78.** The State Treasurer shall transfer \$100,000 from the
24 Certified Public Accountants Fund to the General Fund on or after July 1,
25 2026, but before June 30, 2027, on such dates and in such amounts as
26 directed by the budget administrator of the budget division of the
27 Department of Administrative Services.

28 **Sec. 79.** The State Treasurer shall transfer \$300,000 from the
29 Community Corrections Uniform Data Analysis Cash Fund to the General Fund
30 on or after July 1, 2026, but before June 30, 2027, on such dates and in
31 such amounts as directed by the budget administrator of the budget

1 division of the Department of Administrative Services.

2 **Sec. 80.** The State Treasurer shall transfer \$1,000,000 from the
3 Compensation Court Cash Fund to the General Fund on or after May 1, 2027,
4 but before June 30, 2027, on such dates and in such amounts as directed
5 by the budget administrator of the budget division of the Department of
6 Administrative Services.

7 **Sec. 81.** The State Treasurer shall transfer \$1,000,000 from the
8 Economic Recovery Contingency Fund to the General Fund on or after July
9 1, 2026, but before June 30, 2027, on such dates and in such amounts as
10 directed by the budget administrator of the budget division of the
11 Department of Administrative Services.

12 **Sec. 82.** The State Treasurer shall transfer \$100,000 from the
13 Engineering Plan Review Cash Fund to the General Fund on or after July 1,
14 2026, but before June 30, 2027, on such dates and in such amounts as
15 directed by the budget administrator of the budget division of the
16 Department of Administrative Services.

17 **Sec. 83.** The State Treasurer shall transfer \$1,250,000 from the
18 Grade Crossing Protection Fund to the General Fund on or after June 1,
19 2027, but before June 30, 2027, on such dates and in such amounts as
20 directed by the budget administrator of the budget division of the
21 Department of Administrative Services.

22 **Sec. 84.** The State Treasurer shall transfer \$1,000,000 from the
23 Health and Human Services Cash Fund to the General Fund on or after July
24 1, 2026, but before June 30, 2027, on such dates and in such amounts as
25 directed by the budget administrator of the budget division of the
26 Department of Administrative Services.

27 **Sec. 85.** The State Treasurer shall transfer \$1,500,000 from the
28 Homeless Shelter Assistance Trust Fund to the General Fund on or after
29 July 1, 2026, but before June 30, 2027, on such dates and in such amounts
30 as directed by the budget administrator of the budget division of the
31 Department of Administrative Services.

1 **Sec. 86.** The State Treasurer shall transfer \$250,000 from the
2 Integrated Solid Waste Management Cash Fund to the General Fund on or
3 after July 1, 2026, but before June 30, 2027, on such dates and in such
4 amounts as directed by the budget administrator of the budget division of
5 the Department of Administrative Services.

6 **Sec. 87.** The State Treasurer shall transfer \$5,000,000 from the
7 Nebraska Cultural Preservation Endowment Fund to the General Fund on or
8 after July 1, 2026, but before June 30, 2027, on such dates and in such
9 amounts as directed by the budget administrator of the budget division of
10 the Department of Administrative Services.

11 **Sec. 88.** The State Treasurer shall transfer \$125,000 from the
12 Nebraska Job Creation and Mainstreet Revitalization Fund to the General
13 Fund on or after July 1, 2026, but before June 30, 2027, on such dates
14 and in such amounts as directed by the budget administrator of the budget
15 division of the Department of Administrative Services.

16 **Sec. 89.** The State Treasurer shall transfer \$5,747,931 from the
17 Perkins County Canal Project Fund to the General Fund on or after July 1,
18 2026, but before June 30, 2027, on such dates and in such amounts as
19 directed by the budget administrator of the budget division of the
20 Department of Administrative Services.

21 **Sec. 90.** The State Treasurer shall transfer \$450,000 from subfund
22 number 28491 and subfund name Petroleum Remediation Aviation Fuel Fund
23 within the Petroleum Release Remedial Action Cash Fund in the Nebraska
24 State Accounting System to the General Fund on or after July 1, 2026, but
25 before June 30, 2027, on such dates and in such amounts as directed by
26 the budget administrator of the budget division of the Department of
27 Administrative Services.

28 **Sec. 91.** The State Treasurer shall transfer \$800,000 from the
29 Professional and Occupational Credentialing Cash Fund to the General Fund
30 on or after July 1, 2026, but before June 30, 2027, on such dates and in
31 such amounts as directed by the budget administrator of the budget

1 division of the Department of Administrative Services.

2 **Sec. 92.** The State Treasurer shall transfer \$2,000,000 from the
3 Racetrack Gaming Fund to the General Fund on or after July 1, 2026, but
4 before June 30, 2027, on such dates and in such amounts as directed by
5 the budget administrator of the budget division of the Department of
6 Administrative Services.

7 **Sec. 93.** The State Treasurer shall transfer \$2,000,000 from the
8 Records Management Cash Fund to the General Fund on or after July 1,
9 2026, but before June 30, 2027, on such dates and in such amounts as
10 directed by the budget administrator of the budget division of the
11 Department of Administrative Services.

12 **Sec. 94.** The State Treasurer shall transfer \$2,000,000 from the
13 Secretary of State Cash Fund to the General Fund on or after July 1,
14 2026, but before June 30, 2027, on such dates and in such amounts as
15 directed by the budget administrator of the budget division of the
16 Department of Administrative Services.

17 **Sec. 95.** The State Treasurer shall transfer \$25,000 from the State
18 Board of Landscape Architects Cash Fund to the General Fund on or after
19 June 1, 2027, but before June 30, 2027, on such dates and in such amounts
20 as directed by the budget administrator of the budget division of the
21 Department of Administrative Services.

22 **Sec. 96.** The State Treasurer shall transfer \$1,500,000 from the
23 Vacant Building and Excess Land Cash Fund to the General Fund on or after
24 July 1, 2026, but before June 30, 2027, on such dates and in such amounts
25 as directed by the budget administrator of the budget division of the
26 Department of Administrative Services.

27 **Sec. 97.** The State Treasurer shall transfer the unobligated
28 remaining balance from the Middle Income Workforce Housing Investment
29 Fund to the Affordable Housing Trust Fund before June 30, 2026, on such
30 dates and in such amounts as directed by the budget administrator of the
31 budget division of the Department of Administrative Services.

1 **Sec. 98.** The State Treasurer shall transfer the unobligated
2 remaining balance from the Rural Workforce Housing Investment Fund to the
3 Affordable Housing Trust Fund before June 30, 2026, on such dates and in
4 such amounts as directed by the budget administrator of the budget
5 division of the Department of Administrative Services.

6 **Sec. 99.** The State Treasurer shall transfer the remaining balance
7 from subfund number 28141 and subfund name NCBVI within the NCBVI
8 Enhancement Fund in the Nebraska State Accounting System to
9 administratively created fund number 68400 and fund name CBVI Trust in
10 the Nebraska State Accounting System before June 30, 2026, on such dates
11 and in such amounts as directed by the budget administrator of the budget
12 division of the Department of Administrative Services.

13 **Sec. 100.** The State Treasurer shall transfer the remaining balance
14 from subfund number 23651 and subfund name Self Exclusion within the
15 Racetrack Gaming Fund in the Nebraska State Accounting System to the
16 Compulsive Gamblers Assistance Fund before June 30, 2026, on such dates
17 and in such amounts as directed by the budget administrator of the budget
18 division of the Department of Administrative Services.

19 **Sec. 101.** The State Treasurer shall transfer \$1,500,000 from the
20 Nebraska Veterans' Aid Fund to the Department of Veterans' Affairs Cash
21 Fund before June 30, 2026, on such dates and in such amounts as directed
22 by the budget administrator of the budget division of the Department of
23 Administrative Services.

24 **Sec. 102.** The State Treasurer shall transfer \$1,500,000 from the
25 Nebraska Veterans' Aid Fund to the Department of Veterans' Affairs Cash
26 Fund on or after July 1, 2026, but before June 30, 2027, on such dates
27 and in such amounts as directed by the budget administrator of the budget
28 division of the Department of Administrative Services.

29 **Sec. 103.** The State Treasurer shall transfer \$700,000 from the
30 Certification Fund to the Education Future Fund before June 30, 2026, on
31 such dates and in such amounts as directed by the budget administrator of

1 the budget division of the Department of Administrative Services.

2 **Sec. 104.** The State Treasurer shall transfer \$1,500,000 from the
3 Education Savings Plan Administrative Fund to the Education Future Fund
4 before June 30, 2026, on such dates and in such amounts as directed by
5 the budget administrator of the budget division of the Department of
6 Administrative Services.

7 **Sec. 105.** The State Treasurer shall transfer \$2,000,000 from the
8 Education Savings Plan Expense Fund to the Education Future Fund before
9 June 30, 2026, on such dates and in such amounts as directed by the
10 budget administrator of the budget division of the Department of
11 Administrative Services.

12 **Sec. 106.** The State Treasurer shall transfer \$4,694,064 of
13 accumulated interest from the State Lottery Operation Trust Fund to the
14 Education Future Fund before June 30, 2026, on such dates and in such
15 amounts as directed by the budget administrator of the budget division of
16 the Department of Administrative Services.

17 **Sec. 107.** The State Treasurer shall transfer \$70,000 of accumulated
18 interest from the State Lottery Prize Trust Fund to the Education Future
19 Fund before June 30, 2026, on such dates and in such amounts as directed
20 by the budget administrator of the budget division of the Department of
21 Administrative Services.

22 **Sec. 108.** The State Treasurer shall transfer \$2,500,000 from
23 administratively created fund number 63320 and fund name Ag & University
24 Land Lease Fund in the Nebraska State Accounting System to subfund number
25 21354 and subfund name Education Future Apportionment Fund within the
26 Education Future Fund in the Nebraska State Accounting System before June
27 30, 2026, on such dates and in such amounts as directed by the budget
28 administrator of the budget division of the Department of Administrative
29 Services.

30 **Sec. 109.** The State Treasurer shall transfer \$2,000,000 from
31 administratively created fund number 63210 and fund name Land Exchanges

1 in the Nebraska State Accounting System to subfund number 21354 and
2 subfund name Education Future Apportionment Fund within the Education
3 Future Fund in the Nebraska State Accounting System before June 30, 2026,
4 on such dates and in such amounts as directed by the budget administrator
5 of the budget division of the Department of Administrative Services.

6 **Sec. 110.** The State Treasurer shall transfer \$2,000,000 from the
7 Community College Gap Assistance Program Fund to the Education Future
8 Fund on or after July 1, 2026, but before June 30, 2027, on such dates
9 and in such amounts as directed by the budget administrator of the budget
10 division of the Department of Administrative Services.

11 **Sec. 111.** The State Treasurer shall transfer \$1,000,000 from the
12 Excellence in Teaching Cash Fund to the Education Future Fund on or after
13 July 1, 2026, but before June 30, 2027, on such dates and in such amounts
14 as directed by the budget administrator of the budget division of the
15 Department of Administrative Services.

16 **Sec. 112.** The State Treasurer shall transfer \$500,000 from the
17 Nebraska Education Improvement Fund to the Education Future Fund on or
18 after July 1, 2026, but before June 30, 2027, on such dates and in such
19 amounts as directed by the budget administrator of the budget division of
20 the Department of Administrative Services.

21 **Sec. 113.** The State Treasurer shall transfer \$40,000,000 of
22 accumulated interest and earnings from the permanent school fund to
23 subfund number 21354 and subfund name Education Future Apportionment Fund
24 within the Education Future Fund in the Nebraska State Accounting System
25 on or after July 1, 2026, but before June 30, 2027, on such dates and in
26 such amounts as directed by the budget administrator of the budget
27 division of the Department of Administrative Services.

28 **Sec. 114.** The State Treasurer shall transfer \$174,975 from the
29 Nebraska State Historical Society Collections Trust Fund to the
30 Historical Society Fund before June 30, 2026, on such dates and in such
31 amounts as directed by the budget administrator of the budget division of

1 the Department of Administrative Services.

2 **Sec. 115.** The State Treasurer shall transfer \$260,000 from
3 administratively created fund number 64960 and fund name Davis
4 Scholarship Trust Fund in the Nebraska State Accounting System to the
5 Nebraska Opportunity Grant Fund before June 30, 2026, on such dates and
6 in such amounts as directed by the budget administrator of the budget
7 division of the Department of Administrative Services.

8 **Sec. 116.** The State Treasurer shall transfer \$300,000 from the
9 Perkins County Canal Project Fund to the State Settlement Cash Fund on or
10 after July 1, 2026, but before June 30, 2027, on such dates and in such
11 amounts as directed by the budget administrator of the budget division of
12 the Department of Administrative Services.

13 **Sec. 117.** The State Treasurer shall transfer \$5,133,860 from the
14 Nebraska Environmental Trust Fund to the Water Recreation Enhancement
15 Fund before June 30, 2026, on such dates and in such amounts as directed
16 by the budget administrator of the budget division of the Department of
17 Administrative Services.

18 **Sec. 118.** The State Treasurer shall transfer \$6,000,000 from the
19 Nebraska Environmental Trust Fund to the Water Resources Cash Fund on or
20 after July 1, 2026, but before June 30, 2027, on such dates and in such
21 amounts as directed by the budget administrator of the budget division of
22 the Department of Administrative Services.

23 **Sec. 119.** (1) The 988 Emergency Lifeline Cash Fund is created. The
24 fund shall consist of money received as a result of contracts, grants,
25 gifts, or fees designated for the fund and transfers at the direction of
26 the Legislature. The 988 Emergency Lifeline Cash Fund shall be used for
27 costs of the Department of Health and Human Services related to the 988
28 Suicide and Crisis Lifeline in Nebraska.

29 (2) Any money in the fund available for investment shall be invested
30 by the state investment officer pursuant to the Nebraska Capital
31 Expansion Act and the Nebraska State Funds Investment Act. Any investment

1 earnings from investment of money in the fund shall be credited to the
2 General Fund.

3 **Sec. 120.** The Correctional Services Insurance Proceeds Fund is
4 created. The fund shall consist of insurance claim proceeds received by
5 the Department of Correctional Services. The fund shall be used for
6 operating or capital costs incurred by the department. The fund shall be
7 administered by the Director of Correctional Services or his or her
8 designee. Any money in the fund available for investment shall be
9 invested by the state investment officer pursuant to the Nebraska Capital
10 Expansion Act and the Nebraska State Funds Investment Act.

11 **Sec. 121.** Section 1-111, Reissue Revised Statutes of Nebraska, is
12 amended to read:

13 1-111 (1) All fees collected under the Public Accountancy Act and
14 all costs collected under subdivision (8) of section 1-148 shall be
15 remitted by the board to the State Treasurer for credit to the Certified
16 Public Accountants Fund which is hereby created. Such fund shall, if and
17 when specifically appropriated by the Legislature during any biennium for
18 that purpose, be paid out from time to time by the State Treasurer upon
19 warrants drawn by the Director of Administrative Services on vouchers
20 approved by the board, and such board and expense thereof shall not be
21 supported or paid from any other fund of the state. Transfers may be made
22 from the fund to the General Fund at the direction of the Legislature
23 ~~through June 30, 2011.~~ Any money in the Certified Public Accountants Fund
24 available for investment shall be invested by the state investment
25 officer pursuant to the Nebraska Capital Expansion Act and the Nebraska
26 State Funds Investment Act.

27 (2) The board shall remit civil penalties collected under
28 subdivision (5) of section 1-148 to the State Treasurer for distribution
29 in accordance with Article VII, section 5, of the Constitution of
30 Nebraska.

31 **Sec. 122.** Section 2-2701, Reissue Revised Statutes of Nebraska, is

1 amended to read:

2 2-2701 (1) No person shall be permitted to sell or dispose of any
3 current tractor model of one hundred or more horsepower in the State of
4 Nebraska without first having (a) made application for a permit and
5 obtained a permit to sell the tractor model, (b) the model tested by the
6 University of Nebraska onsite or offsite or by any Organization for
7 Economic Cooperation and Development test station, and (c) the model
8 passed upon by the board.

9 (2) A person may obtain a permit to sell or dispose of a current
10 tractor model of less than one hundred horsepower by meeting the permit
11 requirements of sections 2-2701 to 2-2711. A purchaser of a current
12 tractor model is not eligible to claim the exemption from sales and use
13 tax for agricultural machinery and equipment under section 77-2704.36
14 unless the current tractor model has been permitted for sale pursuant to
15 sections 2-2701 to 2-2711.

16 (3) Each and every tractor model presented for testing shall be a
17 stock model and shall not be equipped with any special accessory unless
18 regularly supplied to the trade. Any tractor model not complying with
19 this section shall not be tested under sections 2-2701 to 2-2711.
20 Applications shall be made to the board and shall be accompanied by
21 specifications of the tractor model required by the board and by the
22 applicable fees specified in section sections 2-2705 and ~~2-2705.01~~.

23 (4) If an official test application, with the required
24 specifications and fees, is submitted to any Organization for Economic
25 Cooperation and Development test station or to the University of Nebraska
26 and an application for a temporary permit is and ~~the fee prescribed in~~
27 ~~section 2-2705.01~~ are submitted, the department, with the approval of the
28 board, may issue a temporary permit for the sale of the tractor model
29 specified in the official test application. The date on which the
30 temporary permit terminates shall be fixed by the board. All temporary
31 permits shall be conditioned upon such tractor model being tested at a

1 mutually agreed-upon date, and the person to whom a temporary permit has
2 been issued shall submit a tractor model for testing which conforms to
3 the specifications filed with the official test application. Such tractor
4 model shall be delivered for testing at the mutually agreed-upon date.
5 Upon failure so to do, all such fees deposited by such person shall be
6 forfeited to the University of Nebraska Tractor Test Cash Fund, ~~except~~
7 ~~that the fee imposed in section 2-2705.01 shall be deposited in and~~
8 ~~forfeited to the Tractor Permit Cash Fund,~~ and in addition such person
9 shall not be issued any temporary permit for a period of five years from
10 the date such tractor was to be delivered for testing and until such
11 person meets the obligations required under subsection (5) of this
12 section to the department's satisfaction.

13 (5) All sales of tractors upon which a temporary permit has been
14 issued shall be made subject to the final official test and approval of
15 the tractor model as follows:

16 (a) If a tractor model upon which a temporary permit has been issued
17 was not submitted for the official test and approval on the mutually
18 agreed-upon date, the person to whom the temporary permit was issued
19 shall repurchase any such tractor sold in Nebraska under the temporary
20 permit. A claim by a purchaser under this subdivision shall be brought
21 within two years after the date of the expiration of the temporary
22 permit; and

23 (b) If a tractor model upon which a temporary permit has been issued
24 fails in the official test to meet the specifications of the tractor
25 model which were filed with the application and fee fees, the person to
26 whom the temporary permit was issued shall send a notice, as approved by
27 the department, to any person in Nebraska who has purchased a tractor
28 sold under the temporary permit. The person to whom the temporary permit
29 was issued shall either modify the tractor to meet the specifications
30 filed with the board or remedy to the satisfaction of the purchaser any
31 injury incurred by the purchaser which was caused by the failure of the

1 tractor to meet the specifications claimed. Such person shall be
2 prohibited from modifying sales literature, advertisement claims, or
3 specifications of the tractor to avoid such notice.

4 **Sec. 123.** Section 2-2703.01, Reissue Revised Statutes of Nebraska,
5 is amended to read:

6 2-2703.01 Upon application by any person ~~and payment of the fee~~
7 ~~required in section 2-2705.01~~, the board may recommend to the department
8 that a supplemental permit be issued to such person for the sale of a new
9 tractor model based upon the official test results of a previous tractor
10 model. The specifications and performance representations of the new
11 tractor model shall be compared to the official test results of the
12 previous tractor model, and if there are no substantial changes in
13 specifications, performance representations, and the capacity of the new
14 tractor model to meet such specifications and representations of
15 performance, the board shall recommend to the department the issuance of
16 a supplemental permit. The board may require further testing of the new
17 tractor model upon which a permit is sought and may require the person
18 making application to provide for reimbursement for the cost of such
19 tests pursuant to section 2-2705. If further testing is performed, the
20 board shall certify the results of such tests and forward them to the
21 department.

22 **Sec. 124.** Section 2-2705, Reissue Revised Statutes of Nebraska, is
23 amended to read:

24 2-2705 Application to the board for the testing of a tractor model
25 by the University of Nebraska shall be accompanied by the fee prescribed
26 ~~in section 2-2705.01 and such fee as is prescribed~~ by the Board of
27 Regents of the University of Nebraska as a partial reimbursement for
28 making the application.

29 Fees collected for the testing of tractors by the Nebraska Tractor
30 Testing Laboratory shall be credited to the University of Nebraska
31 Tractor Test Cash Fund, which fund is hereby created. The fund shall be

1 used by the Nebraska Tractor Testing Laboratory to defray the expenses of
2 testing tractors. Any accrued interest shall also be credited to the
3 fund, except that the cash carryover of such fund from one biennium to
4 the next biennium shall not exceed, by more than fifteen percent, the
5 total cash fund expenditures for the average of the five preceding years.
6 Any amount in excess of such fifteen percent shall be forwarded to the
7 University of Nebraska. Any money in the fund available for investment
8 shall be invested by the state investment officer pursuant to the
9 Nebraska Capital Expansion Act and the Nebraska State Funds Investment
10 Act.

11 The Board of Regents of the University of Nebraska may establish and
12 change from time to time as it determines advisable a schedule of fees
13 for such tractor tests, ~~except that such fee schedule shall not include~~
14 ~~the application fee prescribed in section 2-2705.01.~~

15 **Sec. 125.** Section 2-2706, Reissue Revised Statutes of Nebraska, is
16 amended to read:

17 2-2706 The failure of any tractor model to meet the specifications
18 and representations made by the applicant shall not prevent the applicant
19 from placing on the market other tractor models that do comply with the
20 permit requirements of sections 2-2701 to 2-2711. Any tractor model that
21 fails in the official test to meet the applicant's own specifications and
22 representations may be retested upon submission of a new test application
23 and the fee specified in section 2-2705 ~~fees prescribed in sections~~
24 ~~2-2705 and 2-2705.01.~~ Each and every permit issued under sections 2-2701
25 to 2-2711 shall specify the model or models included in such permit to
26 sell.

27 **Sec. 126.** Section 9-812, Revised Statutes Cumulative Supplement,
28 2024, is amended to read:

29 9-812 (1) All money received from the operation of lottery games
30 conducted pursuant to the State Lottery Act in Nebraska shall be credited
31 to the State Lottery Operation Trust Fund, which fund is hereby created.

1 All payments of the costs of establishing and maintaining the lottery
2 games shall be made from the State Lottery Operation Cash Fund. In
3 accordance with legislative appropriations, money for payments for
4 expenses of the division shall be transferred from the State Lottery
5 Operation Trust Fund to the State Lottery Operation Cash Fund, which fund
6 is hereby created. All money necessary for the payment of lottery prizes
7 shall be transferred from the State Lottery Operation Trust Fund to the
8 State Lottery Prize Trust Fund, which fund is hereby created. The amount
9 used for the payment of lottery prizes shall not be less than forty
10 percent of the dollar amount of the lottery tickets which have been sold.
11 Subject to Article III, section 24, of the Constitution of Nebraska,
12 transfers may be made from the State Lottery Operation Trust Fund and the
13 State Lottery Prize Trust Fund to the Education Future Fund at the
14 direction of the Legislature.

15 (2) A portion of the dollar amount of the lottery tickets which have
16 been sold on an annualized basis shall be transferred from the State
17 Lottery Operation Trust Fund as provided in subsection (3) of this
18 section. The dollar amount transferred pursuant to this subsection shall
19 equal the greater of (a) the dollar amount transferred in fiscal year
20 2002-03 or (b) any amount which constitutes at least twenty-two percent
21 and no more than twenty-five percent of the dollar amount of the lottery
22 tickets which have been sold on an annualized basis. To the extent that
23 funds are available, the Tax Commissioner and director may authorize a
24 transfer exceeding twenty-five percent of the dollar amount of the
25 lottery tickets sold on an annualized basis.

26 (3) Of the money available to be transferred as provided in this
27 subsection:

28 (a) The first five hundred thousand dollars shall be transferred to
29 the Compulsive Gamblers Assistance Fund to be used as provided in section
30 9-1006;

31 (b) Forty-four and one-half percent of the money remaining after the

1 payment of prizes and operating expenses and the initial transfer to the
2 Compulsive Gamblers Assistance Fund shall be used for education and
3 transferred pursuant to section 79-3501;

4 (c) Forty-four and one-half percent of the money remaining after the
5 payment of prizes and operating expenses and the initial transfer to the
6 Compulsive Gamblers Assistance Fund shall be transferred to the Nebraska
7 Environmental Trust Fund to be used as provided in the Nebraska
8 Environmental Trust Act;

9 (d) Ten percent of the money remaining after the payment of prizes
10 and operating expenses and the initial transfer to the Compulsive
11 Gamblers Assistance Fund shall be transferred to the Nebraska State Fair
12 Board if the most populous city within the county in which the fair is
13 located provides matching funds equivalent to ten percent of the funds
14 available for transfer. Such matching funds may be obtained from the city
15 and any other private or public entity, except that no portion of such
16 matching funds shall be provided by the state. If the Nebraska State Fair
17 ceases operations, ten percent of the money remaining after the payment
18 of prizes and operating expenses and the initial transfer to the
19 Compulsive Gamblers Assistance Fund shall be transferred to the General
20 Fund; and

21 (e) One percent of the money remaining after the payment of prizes
22 and operating expenses and the initial transfer to the Compulsive
23 Gamblers Assistance Fund shall be transferred to the Compulsive Gamblers
24 Assistance Fund to be used as provided in section 9-1006.

25 (4) Any money in the State Lottery Operation Trust Fund, the State
26 Lottery Operation Cash Fund, or the State Lottery Prize Trust Fund
27 available for investment shall be invested by the state investment
28 officer pursuant to the Nebraska Capital Expansion Act and the Nebraska
29 State Funds Investment Act. Beginning July 1, 2026, any investment
30 earnings from investment of money in these funds shall be credited to the
31 Education Future Fund.

1 (5) Unclaimed prize money on a winning lottery ticket shall be
2 retained for a period of time prescribed by rules and regulations. If no
3 claim is made within such period, the prize money shall be used at the
4 discretion of the Tax Commissioner for any of the purposes prescribed in
5 this section.

6 **Sec. 127.** Section 9-1107, Revised Statutes Supplement, 2025, is
7 amended to read:

8 9-1107 ~~(1)~~—The Racetrack Gaming Fund is created. The fund shall
9 consist of all license, application, and other fees collected under the
10 Nebraska Racetrack Gaming Act and all license fees and gross tax receipts
11 collected by the commission under sections 2-1203, 2-1203.01, and 2-1208
12 relating to horseracing but shall not include taxes collected pursuant to
13 section 2-1208.01. The fund shall be used for administration of the
14 Nebraska Racetrack Gaming Act and the administration of horseracing
15 pursuant to Chapter 2, article 12. Transfers may be made from the fund to
16 the General Fund and the Compulsive Gamblers Assistance Fund at the
17 direction of the Legislature. Any money in the Racetrack Gaming Fund
18 available for investment shall be invested by the state investment
19 officer pursuant to the Nebraska Capital Expansion Act and the Nebraska
20 State Funds Investment Act. Beginning October 1, 2024, any investment
21 earnings from investment of money in the fund shall be credited to the
22 General Fund.

23 ~~(2) The State Treasurer shall transfer any money in the Racing and~~
24 ~~Gaming Commission's Racing Cash Fund on September 3, 2025, to the~~
25 ~~Racetrack Gaming Fund.~~

26 **Sec. 128.** Section 13-2041, Reissue Revised Statutes of Nebraska, is
27 amended to read:

28 13-2041 There is hereby created the Integrated Solid Waste
29 Management Cash Fund. All fees collected by the department pursuant to
30 this section or fees designated pursuant to section 13-2042 or money
31 forfeited under subsection (21) of section 81-1505 shall be remitted to

1 the State Treasurer for credit to the fund. Forfeited funds may only be
2 used for purposes specified in the underlying financial assurance
3 instrument. Transfers may be made from the Integrated Solid Waste
4 Management Cash Fund to the General Fund at the direction of the
5 Legislature. Any money in the Integrated Solid Waste Management Cash Fund
6 fund available for investment shall be invested by the state investment
7 officer pursuant to the Nebraska Capital Expansion Act and the Nebraska
8 State Funds Investment Act.

9 The council shall adopt and promulgate rules and regulations
10 establishing a fee schedule to be paid to the department by persons
11 applying for a permit to operate a facility pursuant to the Integrated
12 Solid Waste Management Act or the Environmental Protection Act. Payment
13 shall be made in full to the department before the application is
14 processed.

15 By October 1 of each year, any person holding a permit under the
16 Integrated Solid Waste Management Act or to operate a solid waste
17 management facility under the Environmental Protection Act shall pay an
18 annual fee in an amount to be determined by the council. The annual fee
19 shall be sufficient to cover the costs of ongoing permit considerations.
20 The fees collected pursuant to this section shall not exceed the amount
21 necessary to pay reasonable costs of administering the permit program
22 pursuant to the Integrated Solid Waste Management Act or the
23 Environmental Protection Act.

24 ~~The State Treasurer shall transfer one million three hundred eighty-~~
25 ~~four thousand four hundred eighty-four dollars from the Integrated Solid~~
26 ~~Waste Management Cash Fund to the Superfund Cost Share Cash Fund on or~~
27 ~~before June 1, 2006.~~

28 **Sec. 129.** Section 19-5707, Revised Statutes Cumulative Supplement,
29 2024, is amended to read:

30 19-5707 The Municipality Infrastructure Aid Fund is created. The
31 fund shall be administered by the Department of Economic Development and

1 shall be used for the purposes of the Municipality Infrastructure Aid
2 Act, except that transfers may be made from the fund to the General Fund
3 at the direction of the Legislature. The Municipality Infrastructure Aid
4 Fund shall consist of money transferred by the Legislature and money that
5 was recouped under the Municipality Infrastructure Aid Act. Any money in
6 the fund available for investment shall be invested by the state
7 investment officer pursuant to the Nebraska Capital Expansion Act and the
8 Nebraska State Funds Investment Act. Investment earnings from investment
9 of money in the fund shall be credited to the fund.

10 **Sec. 130.** Section 29-2262.07, Reissue Revised Statutes of Nebraska,
11 is amended to read:

12 29-2262.07 The Probation Program Cash Fund is created. All funds
13 collected pursuant to section 29-2262.06 shall be remitted to the State
14 Treasurer for credit to the fund. Except as otherwise directed by the
15 Supreme Court during the period from November 21, 2009, until June 30,
16 2013, the fund shall be utilized by the administrator for the purposes
17 stated in subdivisions (14) and (17) of section 29-2252, except that the
18 State Treasurer shall, on or before June 30, 2011, on such date as
19 directed by the budget administrator of the budget division of the
20 Department of Administrative Services, transfer the amount set forth in
21 Laws 2009, LB1, One Hundred First Legislature, First Special Session. Any
22 money in the fund available for investment shall be invested by the state
23 investment officer pursuant to the Nebraska Capital Expansion Act and the
24 Nebraska State Funds Investment Act.

25 ~~On July 15, 2010, the State Treasurer shall transfer three hundred~~
26 ~~fifty thousand dollars from the Probation Program Cash Fund to the~~
27 ~~Violence Prevention Cash Fund. The Office of Violence Prevention shall~~
28 ~~distribute such funds as soon as practicable after July 15, 2010, to~~
29 ~~organizations or governmental entities that have submitted violence~~
30 ~~prevention plans and that best meet the intent of reducing street and~~
31 ~~gang violence and reducing homicides and injuries caused by firearms.~~

1 **Sec. 131.** Section 37-327.01, Reissue Revised Statutes of Nebraska,
2 is amended to read:

3 37-327.01 (1) The Game Law Investigation Cash Fund is created. The
4 commission shall use the fund for the purpose of obtaining evidence for
5 enforcement of the Game Law. The fund shall be funded through revenue
6 collected under the Game Law and budgeted or allocated to the fund by the
7 commission, and through donations from persons, wildlife groups, and
8 other charitable sources. Transfers may be made from the fund to the
9 General Fund at the direction of the Legislature. Any money in the Game
10 Law Investigation Cash Fund fund available for investment shall be
11 invested by the state investment officer pursuant to the Nebraska Capital
12 Expansion Act and the Nebraska State Funds Investment Act.

13 (2) For the purpose of establishing and maintaining legislative
14 oversight and accountability, the commission shall formulate record-
15 keeping procedures for all expenditures, disbursements, and transfers of
16 cash from the Game Law Investigation Cash Fund. Based on these record-
17 keeping procedures, the commission shall prepare and deliver
18 electronically to the Clerk of the Legislature by September 15 of each
19 year a detailed report of the previous fiscal year which includes, but is
20 not limited to: (a) The June 30 balance in the Game Law Investigation
21 Cash Fund and the amounts delivered to the commission for distribution to
22 agents and informants; (b) the total amount of expenditures; (c) the
23 purpose of the expenditures including: (i) Salaries and any expenses of
24 all agents and informants; (ii) front money for wildlife purchases; (iii)
25 type of wildlife and amount purchased; and (iv) amount of front money
26 recovered; (d) the total number of informants on payroll; and (e) the
27 results procured through such transactions. Each member of the
28 Legislature shall receive an electronic copy of such report by making a
29 request for it to the secretary of the commission.

30 (3) The commission shall adopt and promulgate rules and regulations
31 to carry out this section.

1 **Sec. 132.** Section 37-811, Revised Statutes Supplement, 2025, is
2 amended to read:

3 37-811 There is hereby created the Wildlife Conservation Fund. The
4 fund shall be used to assist in carrying out the Nongame and Endangered
5 Species Conservation Act, to pay for research into and management of the
6 ecological effects of the release, importation, commercial exploitation,
7 and exportation of wildlife species pursuant to section 37-548, and to
8 pay any expenses incurred by the Department of Revenue or any other
9 agency in the administration of the income tax designation program
10 required by section 77-27,119.01. The fund shall consist of money
11 credited pursuant to section 60-3,163.02 and any other money as
12 determined by the Legislature. The fund shall also consist of money
13 transferred from the General Fund by the State Treasurer in an amount to
14 be determined by the Tax Commissioner that shall be equal to the total
15 amount of contributions designated pursuant to section 77-27,119.01.
16 Transfers may be made from the Wildlife Conservation Fund to the General
17 Fund at the direction of the Legislature. Any money in the Wildlife
18 Conservation Fund available for investment shall be invested by the state
19 investment officer pursuant to the Nebraska Capital Expansion Act and the
20 Nebraska State Funds Investment Act.

21 **Sec. 133.** Section 37-1804, Revised Statutes Supplement, 2025, is
22 amended to read:

23 37-1804 (1) The Water Recreation Enhancement Fund is created. The
24 fund shall be administered by the Game and Parks Commission. The State
25 Treasurer shall credit to the fund any money transferred to the fund by
26 the Legislature and such donations, gifts, bequests, or other money
27 received from any federal or state agency or public or private source.
28 Except as otherwise provided in subsection (2) of this section, the fund
29 shall be used for water and recreational projects pursuant to the Water
30 Recreation Enhancement Act or for campground expansion projects, road
31 repair projects, and general infrastructure and maintenance projects,

1 with two-thirds used for projects at the Lewis and Clark State Recreation
2 Area and one-third used for projects at the Lake McConaughy State
3 Recreation Area. Transfers may be made from the fund to the General Fund
4 at the direction of the Legislature. Any money in the Water Recreation
5 Enhancement Fund available for investment shall be invested by the state
6 investment officer pursuant to the Nebraska Capital Expansion Act and the
7 Nebraska State Funds Investment Act. Any investment earnings from
8 investment of money in the fund shall be credited to the General Fund.

9 (2) For any amount credited to the Water Recreation Enhancement Fund
10 from a source other than a transfer authorized by the Legislature, the
11 State Treasurer shall transfer an equal amount from the Water Recreation
12 Enhancement Fund to the Jobs and Economic Development Initiative Fund at
13 the end of the fiscal year in which such funds were credited, on such
14 dates as directed by the budget administrator of the budget division of
15 the Department of Administrative Services to be used pursuant to section
16 61-405.

17 (3) The Department of Administrative Services shall establish a
18 subaccount within the Water Recreation Enhancement Fund for the
19 accounting of any money transferred to the fund from the Nebraska
20 Environmental Trust Fund. Any money transferred from the Nebraska
21 Environmental Trust Fund to the Water Recreation Enhancement Fund shall
22 be expended in accordance with section 81-15,168.

23 **Sec. 134.** Section 38-157, Revised Statutes Cumulative Supplement,
24 2024, is amended to read:

25 38-157 (1) The Professional and Occupational Credentialing Cash Fund
26 is created. ~~The Except as provided in section 71-17,113,~~ the fund shall
27 consist of all fees, gifts, grants, and other money, excluding fines and
28 civil penalties, received or collected by the department under sections
29 38-151 to 38-156 and the Nebraska Regulation of Health Professions Act.

30 (2) The department shall use the fund for the administration and
31 enforcement of such laws regulating the individuals and businesses listed

1 in section 38-121. Transfers may be made from the fund to the General
2 Fund at the direction of the Legislature. The State Treasurer shall
3 transfer any money in the Professional and Occupational Credentialing
4 Cash Fund for licensing activities under the Water Well Standards and
5 Contractors' Practice Act on July 1, 2021, to the Water Well Standards
6 and Contractors' Licensing Fund.

7 (3) Any money in the Professional and Occupational Credentialing
8 Cash Fund available for investment shall be invested by the state
9 investment officer pursuant to the Nebraska Capital Expansion Act and the
10 Nebraska State Funds Investment Act. Beginning October 1, 2024, any
11 investment earnings from investment of money in the fund shall be
12 credited to the General Fund.

13 **Sec. 135.** Section 43-2404.01, Revised Statutes Cumulative
14 Supplement, 2024, is amended to read:

15 43-2404.01 (1) To be eligible for participation in either the
16 Commission Grant Program or the Community-based Juvenile Services Aid
17 Program, a comprehensive juvenile services plan shall be developed,
18 adopted, and submitted to the commission in accordance with the federal
19 act and rules and regulations adopted and promulgated by the commission
20 in consultation with the Director of the Community-based Juvenile
21 Services Aid Program, the Director of Juvenile Diversion Programs, and
22 the Office of Probation Administration, ~~and the University of Nebraska~~
23 ~~at Omaha, Juvenile Justice Institute.~~ Such plan may be developed by
24 eligible applicants for the Commission Grant Program and by individual
25 counties, by multiple counties, by federally recognized or state-
26 recognized Indian tribes, or by any combination of the three for the
27 Community-based Juvenile Services Aid Program. Comprehensive juvenile
28 services plans shall:

29 (a) Be developed by a comprehensive community team representing
30 juvenile justice system stakeholders;

31 (b) Be based on data relevant to juvenile and family issues,

1 including an examination of disproportionate minority contact in order to
2 identify juvenile delinquency prevention efforts and system improvement
3 efforts designed to reduce, without establishing or requiring numerical
4 standards or quotas, the disproportionate number of juvenile members of
5 minority groups who come into contact with the juvenile justice system;

6 (c) Identify policies and practices that are research-based or
7 standardized and reliable and are implemented with fidelity and which
8 have been researched and demonstrate positive outcomes;

9 (d) Identify clear implementation strategies; and

10 (e) Identify how the impact of the program or service will be
11 measured.

12 (2) Any portion of the comprehensive juvenile services plan dealing
13 with administration, procedures, and programs of the juvenile court shall
14 not be submitted to the commission without the concurrence of the
15 presiding judge or judges of the court or courts having jurisdiction in
16 juvenile cases for the geographic area to be served. Programs or services
17 established by such plans shall conform to the family policy tenets
18 prescribed in sections 43-532 and 43-533 and shall include policies and
19 practices that are research-based or standardized and reliable and are
20 implemented with fidelity and which have been researched and demonstrate
21 positive outcomes.

22 (3) The commission may ~~, in consultation with the University of~~
23 ~~Nebraska at Omaha, Juvenile Justice Institute, shall~~ contract for the
24 development and administration of a statewide system to monitor and
25 evaluate the effectiveness of plans and programs receiving funds from (a)
26 the Commission Grant Program and (b) the Community-based Juvenile
27 Services Aid Program in preventing persons from entering the juvenile
28 justice system and in rehabilitating juvenile offenders, including an
29 examination of disproportionate minority contact in order to identify
30 juvenile delinquency prevention efforts and system improvement efforts
31 designed to reduce, without establishing or requiring numerical standards

1 or quotas, the disproportionate number of juvenile members of minority
2 groups who come into contact with the juvenile justice system.

3 (4) There is established within the commission the position of
4 Director of the Community-based Juvenile Services Aid Program, appointed
5 by the executive director of the commission. The director shall have
6 extensive experience in developing and providing community-based
7 services.

8 (5) The director shall be supervised by the executive director of
9 the commission. The director shall:

10 (a) Provide technical assistance and guidance for the development of
11 comprehensive juvenile services plans;

12 (b) Coordinate the review of the Community-based Juvenile Services
13 Aid Program application as provided in section 43-2404.02 and make
14 recommendations for the distribution of funds provided under the
15 Community-based Juvenile Services Aid Program, giving priority to those
16 grant applications funding programs and services that will divert
17 juveniles from the juvenile justice system, impact and effectively treat
18 juveniles within the juvenile justice system, and reduce the juvenile
19 detention population or assist juveniles in transitioning from out-of-
20 home placements to in-home treatments. The director shall ensure that no
21 funds appropriated or distributed under the Community-based Juvenile
22 Services Aid Program are used for purposes prohibited under subsection
23 (3) of section 43-2404.02;

24 (c) Develop data collection and evaluation protocols, oversee
25 statewide data collection, and generate an annual report on the
26 effectiveness of juvenile services that receive funds from the Community-
27 based Juvenile Services Aid Program, including an examination of
28 disproportionate minority contact in order to identify juvenile
29 delinquency prevention efforts and system improvement efforts designed to
30 reduce, without establishing or requiring numerical standards or quotas,
31 the disproportionate number of juvenile members of minority groups who

1 come into contact with the juvenile justice system;

2 (d) Develop relationships and collaborate with juvenile justice
3 system stakeholders, provide education and training as necessary, and
4 serve on boards and committees when approved by the commission;

5 (e) Assist juvenile justice system stakeholders in developing
6 policies and practices that are research-based or standardized and
7 reliable and are implemented with fidelity and which have been researched
8 and demonstrate positive outcomes, including an examination of
9 disproportionate minority contact in order to identify juvenile
10 delinquency prevention efforts and system improvement efforts designed to
11 reduce, without establishing or requiring numerical standards or quotas,
12 the disproportionate number of juvenile members of minority groups who
13 come into contact with the juvenile justice system;

14 (f) Develop and coordinate a statewide working group as a
15 subcommittee of the coalition to assist in regular strategic planning
16 related to supporting, funding, monitoring, and evaluating the
17 effectiveness of plans and programs receiving funds from the Community-
18 based Juvenile Services Aid Program; and

19 (g) Work with the coalition in facilitating the coalition's
20 obligations under the Community-based Juvenile Services Aid Program.

21 **Sec. 136.** Section 43-2404.02, Revised Statutes Cumulative
22 Supplement, 2024, is amended to read:

23 43-2404.02 (1) There is created a separate and distinct budgetary
24 program within the commission to be known as the Community-based Juvenile
25 Services Aid Program. Funding acquired from participation in the federal
26 act, state General Funds, and funding acquired from other sources which
27 may be used for purposes consistent with the Juvenile Services Act and
28 the federal act shall be used to aid in the establishment and provision
29 of community-based services for juveniles who come in contact with the
30 juvenile justice system.

31 (2)(a) Five ~~Ten~~ percent of the annual General Fund appropriation to

1 the Community-based Juvenile Services Aid Program, excluding
2 administrative budget funds, shall be set aside for the development of a
3 common data set and evaluation of the effectiveness of the Community-
4 based Juvenile Services Aid Program. The intent in creating this common
5 data set is to allow for evaluation of the use of the funds and the
6 effectiveness of the programs or outcomes in the Community-based Juvenile
7 Services Aid Program.

8 (b) The common data set shall be developed and maintained by the
9 commission and shall serve as a primary data collection site for any
10 intervention funded by the Community-based Juvenile Services Aid Program
11 designed to serve juveniles and deter involvement in the formal juvenile
12 justice system. The commission shall work with agencies and programs to
13 enhance existing data sets. To ensure that the data set permits
14 evaluation of recidivism and other measures, the commission shall work
15 with the Office of Probation Administration, juvenile diversion programs,
16 law enforcement, the courts, and others to compile data that demonstrates
17 whether a youth has moved deeper into the juvenile justice system. The
18 University of Nebraska at Omaha, Juvenile Justice Institute, ~~may shall~~
19 assist with the development of common definitions, variables, and
20 training required for data collection and reporting into the common data
21 set by juvenile justice programs. The common data set maintained by the
22 commission ~~may shall~~ be provided to the University of Nebraska at Omaha,
23 Juvenile Justice Institute, to assess the effectiveness of the Community-
24 based Juvenile Services Aid Program.

25 (c) Providing the commission access to records and information for,
26 as well as the commission granting access to records and information
27 from, the common data set is not a violation of confidentiality
28 provisions under any law, rule, or regulation if done in good faith for
29 purposes of evaluation. Records and documents, regardless of physical
30 form, that are obtained or produced or presented to the commission for
31 the common data set are not public records for purposes of sections

1 84-712 to 84-712.09.

2 (d) The ~~five~~ ten percent of the annual General Fund appropriation to
3 the Community-based Juvenile Services Aid Program, excluding
4 administrative budget funds, shall be appropriated as follows: ~~In fiscal~~
5 ~~year 2015-16, seven percent shall go to the commission for development of~~
6 ~~the common data set and three percent shall go to the University of~~
7 ~~Nebraska at Omaha, Juvenile Justice Institute, for evaluation. In fiscal~~
8 ~~year 2016-17, six percent shall go to the commission for development and~~
9 ~~maintenance of the common data set and four percent shall go to the~~
10 ~~University of Nebraska at Omaha, Juvenile Justice Institute, for~~
11 ~~evaluation. Every fiscal year thereafter, beginning in fiscal year~~
12 ~~2017-18, five percent shall go to the commission for development and~~
13 ~~maintenance of the common data set and~~ for evaluation by an independent
14 evaluator ~~five percent shall go to the University of Nebraska at Omaha,~~
15 ~~Juvenile Justice Institute, for evaluation.~~

16 (e) The remaining funds in the annual General Fund appropriation to
17 the Community-based Juvenile Services Aid Program shall be apportioned as
18 aid in accordance with a formula established in rules and regulations
19 adopted and promulgated by the commission. The formula shall be based on
20 the total number of residents per county and federally recognized or
21 state-recognized Indian tribe who are twelve years of age through
22 eighteen years of age and other relevant factors as determined by the
23 commission. The commission may require a local match of up to forty
24 percent from the county, multiple counties, federally recognized or
25 state-recognized Indian tribe or tribes, or any combination of the three
26 which is receiving aid under such program. Any local expenditures for
27 community-based programs for juveniles may be applied toward such match
28 requirement.

29 (3)(a) In distributing funds provided under the Community-based
30 Juvenile Services Aid Program, aid recipients shall prioritize programs
31 and services that will divert juveniles from the juvenile justice system,

1 reduce the population of juveniles in juvenile detention and secure
2 confinement, and assist in transitioning juveniles from out-of-home
3 placements.

4 (b) Funds received under the Community-based Juvenile Services Aid
5 Program shall be used exclusively to assist the aid recipient in the
6 implementation and operation of programs or the provision of services
7 identified in the aid recipient's comprehensive juvenile services plan,
8 including programs for local planning and service coordination;
9 screening, assessment, and evaluation; diversion; alternatives to
10 detention; family support services; treatment services; truancy
11 prevention and intervention programs; pilot projects approved by the
12 commission; payment of transportation costs to and from placements,
13 evaluations, or services; personnel when the personnel are aligned with
14 evidence-based treatment principles, programs, or practices; contracting
15 with other state agencies or private organizations that provide evidence-
16 based treatment or programs; preexisting programs that are aligned with
17 evidence-based practices or best practices; and other services that will
18 positively impact juveniles and families in the juvenile justice system.

19 (c) Funds received under the Community-based Juvenile Services Aid
20 Program may be used one time by an aid recipient:

21 (i) To convert an existing juvenile detention facility or other
22 existing structure for use as an alternative to detention as defined in
23 section 43-245;

24 (ii) To invest in capital construction, including both new
25 construction and renovations, for a facility for use as an alternative to
26 detention; or

27 (iii) For the initial lease of a facility for use as an alternative
28 to detention.

29 (d) Funds received under the Community-based Juvenile Services Aid
30 Program shall not be used for the following:

31 (i) Construction of secure detention facilities, secure youth

1 treatment facilities, or secure youth confinement facilities;

2 (ii) Capital construction or the lease or acquisition of facilities
3 beyond the one-time use described in subdivision (3)(c) of this section;

4 (iii) Programs, services, treatments, evaluations, or other
5 preadjudication services that are not based on or grounded in evidence-
6 based practices, principles, and research, except that the commission may
7 approve pilot projects that authorize the use of such aid; or

8 (iv) Office equipment, office supplies, or office space.

9 (e) Any aid not distributed to counties under this subsection shall
10 be retained by the commission to be distributed on a competitive basis
11 under the Community-based Juvenile Services Aid Program for a county,
12 multiple counties, federally recognized or state-recognized Indian tribe
13 or tribes, or any combination of the three demonstrating additional need
14 in the funding areas identified in this subsection.

15 (f) If a county, multiple counties, or a federally recognized or
16 state-recognized Indian tribe or tribes is denied aid under this section
17 or receives no aid under this section, the entity may request an appeal
18 pursuant to the appeal process in rules and regulations adopted and
19 promulgated by the commission. The commission shall establish appeal and
20 hearing procedures by December 15, 2014. The commission shall make appeal
21 and hearing procedures available on its website.

22 (4)(a) Any recipient of aid under the Community-based Juvenile
23 Services Aid Program shall electronically file an annual report as
24 required by rules and regulations adopted and promulgated by the
25 commission. Any program funded through the Community-based Juvenile
26 Services Aid Program that served juveniles shall report data on the
27 individual youth served. Any program that is not directly serving youth
28 shall include program-level data. In either case, data collected shall
29 include, but not be limited to, the following: The type of juvenile
30 service, how the service met the goals of the comprehensive juvenile
31 services plan, demographic information on the juveniles served, program

1 outcomes, the total number of juveniles served, and the number of
2 juveniles who completed the program or intervention.

3 (b) Any recipient of aid under the Community-based Juvenile Services
4 Aid Program shall be assisted by the commission ~~University of Nebraska at~~
5 ~~Omaha, Juvenile Justice Institute,~~ in reporting in the common data set,
6 as set forth in the rules and regulations adopted and promulgated by the
7 commission. Community-based aid utilization and evaluation data shall be
8 stored and maintained by the commission.

9 (c) Evaluation of the use of funds and the evidence of the
10 effectiveness of the programs shall be completed by the commission
11 ~~University of Nebraska at Omaha, Juvenile Justice Institute,~~
12 specifically:

13 (i) The varying rates of recidivism, as defined by rules and
14 regulations adopted and promulgated by the commission, and other measures
15 for juveniles participating in community-based programs; and

16 (ii) Whether juveniles are sent to staff secure or secure juvenile
17 detention after participating in a program funded by the Community-based
18 Juvenile Services Aid Program.

19 (5) The commission shall report annually to the Governor and the
20 Legislature on the distribution and use of funds for aid appropriated
21 under the Community-based Juvenile Services Aid Program. The report shall
22 include, but not be limited to, an aggregate report of the use of the
23 Community-based Juvenile Services Aid Program funds, including the types
24 of juvenile services and programs that were funded, whether any
25 recipients used the funds for a purpose described in subdivision (3)(c)
26 of this section, demographic information on the total number of juveniles
27 served, program success rates, the total number of juveniles sent to
28 secure juvenile detention or residential treatment and secure
29 confinement, and a listing of the expenditures of all counties and
30 federally recognized or state-recognized Indian tribes for detention,
31 residential treatment, and secure confinement. The report submitted to

1 the Legislature shall be submitted electronically.

2 (6) The commission shall adopt and promulgate rules and regulations
3 for the Community-based Juvenile Services Aid Program in consultation
4 with the Director of the Community-based Juvenile Services Aid Program,
5 the Director of Juvenile Diversion Programs, the Office of Probation
6 Administration, the Nebraska Association of County Officials, and the
7 University of Nebraska at Omaha, Juvenile Justice Institute. The rules
8 and regulations shall include, but not be limited to:

9 (a) The required elements of a comprehensive juvenile services plan
10 and planning process;

11 (b) The Community-based Juvenile Services Aid Program formula,
12 review process, match requirements, and fund distribution. The
13 distribution process shall ensure a conflict of interest policy;

14 (c) A distribution process for funds retained under subsection (3)
15 of this section;

16 (d) A plan for evaluating the effectiveness of plans and programs
17 receiving funding;

18 (e) A reporting process for aid recipients;

19 (f) A reporting process for the commission to the Governor and
20 Legislature. The report shall be made electronically to the Governor and
21 the Legislature; and

22 (g) Requirements regarding the use of the common data set.

23 **Sec. 137.** Section 44-116, Revised Statutes Cumulative Supplement,
24 2024, is amended to read:

25 44-116 (1) All money collected by the Department of Insurance for
26 examination of the affairs of domestic, foreign, or alien insurance
27 companies and insurers as defined in and pursuant to the Insurers
28 Examination Act or any other provision of Chapter 44 or for valuing the
29 reserve liabilities of life insurance companies shall be remitted by the
30 department to the State Treasurer for credit to the Department of
31 Insurance Cash Fund, which fund is hereby created. Money in the

1 Department of Insurance Cash Fund may be used for transfers to the
2 General Fund at the direction of the Legislature. Any money in the
3 Department of Insurance Cash Fund available for investment shall be
4 invested by the state investment officer pursuant to the Nebraska Capital
5 Expansion Act and the Nebraska State Funds Investment Act.

6 (2) The State Treasurer shall transfer seventeen ~~fourteen~~ million
7 two hundred thousand dollars from the Department of Insurance Cash Fund
8 to the General Fund on or before June 30, 2026, on such dates and in such
9 amounts as directed by the budget administrator of the budget division of
10 the Department of Administrative Services. The State Treasurer shall
11 transfer sixteen ~~eleven~~ million eight hundred thousand dollars from the
12 Department of Insurance Cash Fund to the General Fund on or before June
13 30, 2027, on such dates and in such amounts as directed by the budget
14 administrator of the budget division of the Department of Administrative
15 Services. The State Treasurer shall transfer sixteen ~~eleven~~ million eight
16 hundred thousand dollars from the Department of Insurance Cash Fund to
17 the General Fund on or before June 30, 2028, on such dates and in such
18 amounts as directed by the budget administrator of the budget division of
19 the Department of Administrative Services. The State Treasurer shall
20 transfer sixteen ~~eleven~~ million eight hundred thousand dollars from the
21 Department of Insurance Cash Fund to the General Fund on or before June
22 30, 2029, on such dates and in such amounts as directed by the budget
23 administrator of the budget division of the Department of Administrative
24 Services.

25 **Sec. 138.** Section 47-632, Reissue Revised Statutes of Nebraska, is
26 amended to read:

27 47-632 (1) The Community Corrections Uniform Data Analysis Cash Fund
28 is created. Except as provided in subsections (2), (3), and (4) of this
29 section, the fund shall be within the Nebraska Commission on Law
30 Enforcement and Criminal Justice, shall be administered by the division,
31 and shall only be used to support operations costs and analysis relating

1 to the implementation and coordination of the uniform analysis of crime
2 data pursuant to the Community Corrections Act, including associated
3 information technology projects. The fund shall consist of money
4 collected pursuant to section 47-633.

5 (2) Transfers may be made from the fund to the General Fund at the
6 direction of the Legislature.

7 ~~(3) The State Treasurer shall transfer the following amounts from~~
8 ~~the Community Corrections Uniform Data Analysis Cash Fund to the Violence~~
9 ~~Prevention Cash Fund:~~

10 ~~(a) Two hundred thousand dollars on July 1, 2011, or as soon~~
11 ~~thereafter as administratively possible; and~~

12 ~~(b) Two hundred thousand dollars on July 1, 2012, or as soon~~
13 ~~thereafter as administratively possible.~~

14 ~~(4) The State Treasurer shall transfer the following amounts from~~
15 ~~the Community Corrections Uniform Data Analysis Cash Fund to the Nebraska~~
16 ~~Law Enforcement Training Center Cash Fund:~~

17 ~~(a) Two hundred thousand dollars on July 1, 2017, or as soon~~
18 ~~thereafter as administratively possible; and~~

19 ~~(b) Two hundred thousand dollars on July 1, 2018, or as soon~~
20 ~~thereafter as administratively possible.~~

21 ~~(3) (5) Any money in the Community Corrections Uniform Data Analysis~~
22 ~~Cash Fund available for investment shall be invested by the state~~
23 ~~investment officer pursuant to the Nebraska Capital Expansion Act and the~~
24 ~~Nebraska State Funds Investment Act.~~

25 **Sec. 139.** Section 48-101.01, Revised Statutes Cumulative Supplement,
26 2024, is amended to read:

27 48-101.01 (1) The Legislature finds and declares:

28 (a) The occupations of first responders are recognized as stressful
29 occupations. Only our nation's combat soldiers endure more stress.
30 Similar to military personnel, first responders face unique and uniquely
31 dangerous risks in their sworn mission to keep the public safe. They rely

1 on each other for survival to protect the communities they serve;

2 (b) On any given day, first responders can be called on to make life
3 and death decisions, witness a young child dying with the child's grief-
4 stricken family, make a decision that will affect a community member for
5 the rest of such person's life, or be exposed to a myriad of communicable
6 diseases and known carcinogens;

7 (c) On any given day, first responders protect high-risk individuals
8 from themselves and protect the community from such individuals;

9 (d) First responders are constantly at significant risk of bodily
10 harm or physical assault while they perform their duties;

11 (e) Constant, cumulative exposure to horrific events make first
12 responders uniquely susceptible to the emotional and behavioral impacts
13 of job-related stressors;

14 (f) Trauma-related injuries can become overwhelming and manifest in
15 post-traumatic stress, which may result in substance use disorders and
16 even, tragically, suicide; and

17 (g) It is imperative for society to recognize occupational injuries
18 related to post-traumatic stress and to promptly seek diagnosis and
19 treatment without stigma. This includes recognizing that mental injury
20 and mental illness as a result of trauma is not disordered, but is a
21 normal and natural human response to trauma, the negative effects of
22 which can be ameliorated through diagnosis and effective treatment.

23 (2) Personal injury includes mental injuries and mental illness
24 unaccompanied by physical injury for an employee who is a first
25 responder, frontline state employee, or county correctional officer if
26 such employee:

27 (a) Establishes that the employee's employment conditions causing
28 the mental injury or mental illness were extraordinary and unusual in
29 comparison to the normal conditions of the particular employment; and

30 (b) Establishes, through a mental health professional, the medical
31 causation between the mental injury or mental illness and the employment

1 conditions by medical evidence.

2 (3) The employee bears the burden of establishing the matters
3 described in subsection (2) of this section by a preponderance of the
4 evidence.

5 (4) Until January 1, 2028, a first responder may establish prima
6 facie evidence of a personal injury that is a mental injury or mental
7 illness if the first responder:

8 (a) Presents evidence that the first responder underwent a mental
9 health examination by a mental health professional upon entry into such
10 service or subsequent to such entry and before the onset of the mental
11 injury or mental illness and such examination did not reveal the mental
12 injury or mental illness for which the first responder seeks
13 compensation;

14 (b) Presents testimony or an affidavit from a mental health
15 professional stating the first responder suffers from a mental injury or
16 mental illness caused by one or more events or series of events which
17 cumulatively produced the mental injury or mental illness which brought
18 about the need for medical attention and the interruption of employment;

19 (c) Presents evidence that such events or series of events arose out
20 of and in the course of the first responder's employment; and

21 (d) Presents evidence that, prior to the employment conditions which
22 caused the mental injury or mental illness, the first responder had
23 participated in resilience training and updated the training at least
24 annually thereafter.

25 (5) For purposes of this section, mental injuries and mental illness
26 arising out of and in the course of employment unaccompanied by physical
27 injury are not considered compensable if they result from any event or
28 series of events which are incidental to normal employer and employee
29 relations, including, but not limited to, personnel actions by the
30 employer such as disciplinary actions, work evaluations, transfers,
31 promotions, demotions, salary reviews, or terminations.

1 ~~(6)(a) The Department of Health and Human Services shall provide~~
2 ~~reimbursement for the cost of any of the following to the extent not~~
3 ~~reimbursed by the first responder's employer: A mental health examination~~
4 ~~by a mental health professional upon entry into such service or~~
5 ~~subsequent to such entry and before the onset of a mental injury or~~
6 ~~mental illness for which compensation is sought; initial resilience~~
7 ~~training; and annual resilience training. The department shall pay~~
8 ~~reimbursement at a rate determined by the Critical Incident Stress~~
9 ~~Management Program under section 71-7104. Reimbursement for resilience~~
10 ~~training shall be subject to the annual limit set by such program under~~
11 ~~section 71-7104.~~

12 ~~(b) To obtain reimbursement under this subsection, a first responder~~
13 ~~shall submit an application to the Department of Health and Human~~
14 ~~Services on a form and in a manner prescribed by the department.~~

15 ~~(6) (7)~~ The Department of Health and Human Services shall maintain
16 and annually update records of first responders who have completed annual
17 resilience training.

18 ~~(7) (8)~~ For purposes of this section:

19 (a) County correctional officer means a correctional officer
20 employed by a high-population county whose:

21 (i) Position obligates such employee to maintain order and custody
22 of inmates in a county jail; and

23 (ii) Duties involve regular and direct interaction with high-risk
24 individuals;

25 (b) Custody means:

26 (i) Under the charge or control of a state institution or state
27 agency and includes time spent outside of the state institution or state
28 agency; or

29 (ii) In the custody of a county jail in a high-population county or
30 in the process of being placed in the custody of a county jail in a high-
31 population county;

1 (c) First responder means a sheriff, a deputy sheriff, a police
2 officer, an officer of the Nebraska State Patrol, a volunteer or paid
3 firefighter, or a volunteer or paid individual licensed under a licensure
4 classification in subdivision (1) of section 38-1217 who provides medical
5 care in order to prevent loss of life or aggravation of physiological or
6 psychological illness or injury;

7 (d) Frontline state employee means an employee of the Department of
8 Correctional Services or the Department of Health and Human Services
9 whose duties involve regular and direct interaction with high-risk
10 individuals;

11 (e) High-population county means a county with more than three
12 hundred thousand inhabitants as determined by the most recent federal
13 decennial census or the most recent revised certified count by the United
14 States Bureau of the Census;

15 (f) High-risk individual means an individual in custody for whom
16 violent or physically intimidating behavior is common, including, but not
17 limited to, a committed offender as defined in section 83-170, a patient
18 at a regional center as defined in section 71-911, a juvenile committed
19 to a youth rehabilitation and treatment center, and a person in the
20 custody of a county jail in a high-population county or in the process of
21 being placed in the custody of a county jail in a high-population county;

22 (g) Mental health professional means:

23 (i) A practicing physician licensed to practice medicine in this
24 state under the Medicine and Surgery Practice Act;

25 (ii) A practicing psychologist licensed to engage in the practice of
26 psychology in this state as provided in section 38-3111 or as provided in
27 similar provisions of the Psychology Interjurisdictional Compact;

28 (iii) A person licensed as an independent mental health practitioner
29 under the Mental Health Practice Act; or

30 (iv) A professional counselor who holds a privilege to practice in
31 Nebraska as a professional counselor under the Licensed Professional

1 Counselors Interstate Compact; and

2 (h) Resilience training means training that meets the guidelines
3 established by the Critical Incident Stress Management Program under
4 section 71-7104 and that teaches how to adapt to, manage, and recover
5 from adversity, trauma, tragedy, threats, or significant sources of
6 stress.

7 ~~(8) (9)~~ All other provisions of the Nebraska Workers' Compensation
8 Act apply to this section.

9 **Sec. 140.** Section 48-145, Revised Statutes Cumulative Supplement,
10 2024, is amended to read:

11 48-145 To secure the payment of compensation under the Nebraska
12 Workers' Compensation Act:

13 (1) Every employer in the occupations described in section 48-106,
14 except the State of Nebraska and any governmental agency created by the
15 state, shall either (a) insure and keep insured its liability under such
16 act in some corporation, association, or organization authorized and
17 licensed to transact the business of workers' compensation insurance in
18 this state, (b) in the case of an employer who is a lessor of one or more
19 commercial vehicles leased to a self-insured motor carrier, be a party to
20 an effective agreement with the self-insured motor carrier under section
21 48-115.02, (c) be a member of a risk management pool authorized and
22 providing group self-insurance of workers' compensation liability
23 pursuant to the Intergovernmental Risk Management Act, or (d) with
24 approval of the Nebraska Workers' Compensation Court, self-insure its
25 workers' compensation liability.

26 An employer seeking approval to self-insure shall make application
27 to the compensation court in the form and manner as the compensation
28 court may prescribe, meet such minimum standards as the compensation
29 court shall adopt and promulgate by rule and regulation, and furnish to
30 the compensation court satisfactory proof of financial ability to pay
31 direct the compensation in the amount and manner when due as provided for

1 in the Nebraska Workers' Compensation Act. Approval is valid for the
2 period prescribed by the compensation court unless earlier revoked
3 pursuant to this subdivision or subsection (1) of section 48-146.02.
4 Notwithstanding subdivision (1)(d) of this section, a professional
5 employer organization shall not be eligible to self-insure its workers'
6 compensation liability. The compensation court may by rule and regulation
7 require the deposit of an acceptable security, indemnity, trust, or bond
8 to secure the payment of compensation liabilities as they are incurred.
9 The agreement or document creating a trust for use under this section
10 shall contain a provision that the trust may only be terminated upon the
11 consent and approval of the compensation court. Any beneficial interest
12 in the trust principal shall be only for the benefit of the past or
13 present employees of the self-insurer and any persons to whom the self-
14 insurer has agreed to pay benefits under subdivision (11) of section
15 48-115 and section 48-115.02. Any limitation on the termination of a
16 trust and all other restrictions on the ownership or transfer of
17 beneficial interest in the trust assets contained in such agreement or
18 document creating the trust shall be enforceable, except that any
19 limitation or restriction shall be enforceable only if authorized and
20 approved by the compensation court and specifically delineated in the
21 agreement or document. The trustee of any trust created to satisfy the
22 requirements of this section may invest the trust assets in the same
23 manner authorized under subdivisions (1)(a) through (i) of section
24 30-3209 for corporate trustees holding retirement or pension funds for
25 the benefit of employees or former employees of cities, villages, school
26 districts, or governmental or political subdivisions, except that the
27 trustee shall not invest trust assets into stocks, bonds, or other
28 obligations of the trustor. If, as a result of such investments, the
29 value of the trust assets is reduced below the acceptable trust amount
30 required by the compensation court, then the trustor shall deposit
31 additional trust assets to account for the shortfall.

1 Notwithstanding any other provision of the Nebraska Workers'
2 Compensation Act, a three-judge panel of the compensation court may,
3 after notice and hearing, revoke approval as a self-insurer if it finds
4 that the financial condition of the self-insurer or the failure of the
5 self-insurer to comply with an obligation under the act poses a serious
6 threat to the public health, safety, or welfare. The Attorney General,
7 when requested by the administrator of the compensation court, may file a
8 motion pursuant to section 48-162.03 for an order directing a self-
9 insurer to appear before a three-judge panel of the compensation court
10 and show cause as to why the panel should not revoke approval as a self-
11 insurer pursuant to this subdivision. The Attorney General shall be
12 considered a party for purposes of such motion. The Attorney General may
13 appear before the three-judge panel and present evidence that the
14 financial condition of the self-insurer or the failure of the self-
15 insurer to comply with an obligation under the act poses a serious threat
16 to the public health, safety, or welfare. The presiding judge shall rule
17 on a motion of the Attorney General pursuant to this subdivision and, if
18 applicable, shall appoint judges of the compensation court to serve on
19 the three-judge panel. The presiding judge shall not serve on such panel.
20 Appeal from a revocation pursuant to this subdivision shall be in
21 accordance with section 48-185. No such appeal shall operate as a
22 supersedeas unless the self-insurer executes to the compensation court a
23 bond with one or more sureties authorized to do business within the State
24 of Nebraska in an amount determined by the three-judge panel to be
25 sufficient to satisfy the obligations of the self-insurer under the act;

26 (2) An approved self-insurer shall furnish to the State Treasurer an
27 annual amount equal to two and one-half percent of the prospective loss
28 costs for like employment but in no event less than twenty-five dollars.
29 Prospective loss costs is defined in section 48-151. The compensation
30 court is the sole judge as to the prospective loss costs that shall be
31 used. All money which a self-insurer is required to pay to the State

1 Treasurer, under this subdivision, shall be computed and tabulated under
2 oath as of January 1 and paid to the State Treasurer immediately
3 thereafter. The compensation court or designee of the compensation court
4 may audit the payroll of a self-insurer at the compensation court's
5 discretion. All money paid by a self-insurer under this subdivision shall
6 be credited to the Compensation Court Cash Fund, except that beginning
7 July 1, 2026, and continuing through June 30, 2029, forty percent of all
8 money paid by a self-insurer under this subdivision shall be credited to
9 the General Fund and the remainder shall be credited to the Compensation
10 Court Cash Fund;

11 (3) Every employer who fails, neglects, or refuses to comply with
12 the conditions set forth in subdivision (1) or (2) of this section shall
13 be required to respond in damages to an employee for personal injuries,
14 or when personal injuries result in the death of an employee, then to his
15 or her dependents; and

16 (4) Any security, indemnity, trust, or bond provided by a self-
17 insurer pursuant to subdivision (1) of this section shall be deemed a
18 surety for the purposes of the payment of valid claims of the self-
19 insurer's employees and the persons to whom the self-insurer has agreed
20 to pay benefits under the Nebraska Workers' Compensation Act pursuant to
21 subdivision (11) of section 48-115 and section 48-115.02 as generally
22 provided in the act.

23 **Sec. 141.** Section 48-1,116, Revised Statutes Supplement, 2025, is
24 amended to read:

25 48-1,116 The Compensation Court Cash Fund is hereby created. The
26 fund shall be used to aid in providing for the expense of administering
27 the Nebraska Workers' Compensation Act and the payment of the salaries
28 and expenses of the personnel of the Nebraska Workers' Compensation
29 Court.

30 All fees received pursuant to sections 48-120, 48-120.02, 48-138,
31 48-139, 48-145.04, and 48-165 shall be remitted to the State Treasurer

1 for credit to the Compensation Court Cash Fund. The fund shall also
2 consist of amounts credited to the fund pursuant to sections 48-1,113,
3 48-1,114, and 77-912. The State Treasurer may receive and credit to the
4 fund any money which may at any time be contributed to the state or the
5 fund by the federal government or any agency thereof to which the state
6 may be or become entitled under any act of Congress or otherwise by
7 reason of any payment made from the fund.

8 Transfers may be made from the fund to the General Fund at the
9 direction of the Legislature until June 30, 2027 ~~2026~~. Any money in the
10 Compensation Court Cash Fund available for investment shall be invested
11 by the state investment officer pursuant to the Nebraska Capital
12 Expansion Act and the Nebraska State Funds Investment Act.

13 **Sec. 142.** Section 48-621, Revised Statutes Cumulative Supplement,
14 2024, is amended to read:

15 48-621 (1) The administrative fund shall consist of the Employment
16 Security Administration Fund and the Employment Security Special
17 Contingent Fund. Each fund shall be maintained as a separate and distinct
18 account in all respects, as follows:

19 (a) There is hereby created in the state treasury a special fund to
20 be known as the Employment Security Administration Fund. All money
21 credited to this fund is hereby appropriated and made available to the
22 Commissioner of Labor. All money in this fund shall be expended solely
23 for the purposes and in the amounts found necessary as defined by the
24 specific federal programs, state statutes, and contract obligations for
25 the proper and efficient administration of all programs of the Department
26 of Labor. The fund shall consist of all money appropriated by this state
27 and all money received from the United States of America or any agency
28 thereof, including the Department of Labor and the Railroad Retirement
29 Board, or from any other source for such purpose. Money received from any
30 agency of the United States or any other state as compensation for
31 services or facilities supplied to such agency, any amounts received

1 pursuant to any surety bond or insurance policy for losses sustained by
2 the Employment Security Administration Fund or by reason of damage to
3 equipment or supplies purchased from money in such fund, and any proceeds
4 realized from the sale or disposition of any equipment or supplies which
5 may no longer be necessary for the proper administration of such programs
6 shall also be credited to this fund. All money in the Employment Security
7 Administration Fund shall be deposited, administered, and disbursed in
8 the same manner and under the same conditions and requirements as
9 provided by law for other special funds in the state treasury. Any
10 balances in this fund, except balances of money therein appropriated from
11 the General Fund of this state, shall not lapse at any time. Fund
12 balances shall be continuously available to the commissioner for
13 expenditure consistent with the Employment Security Law. Any money in the
14 Employment Security Administration Fund available for investment shall be
15 invested by the state investment officer pursuant to the Nebraska Capital
16 Expansion Act and the Nebraska State Funds Investment Act; and

17 (b) There is hereby created in the state treasury a special fund to
18 be known as the Employment Security Special Contingent Fund. Transfers
19 may be made from the fund to the General Fund at the direction of the
20 Legislature. Any money in the Employment Security Special Contingent Fund
21 available for investment shall be invested by the state investment
22 officer pursuant to the Nebraska Capital Expansion Act and the Nebraska
23 State Funds Investment Act. Beginning October 1, 2024, any investment
24 earnings from investment of money in the fund shall be credited to the
25 General Fund. All money collected under section 48-655 as interest on
26 delinquent contributions, less refunds, shall be credited to the
27 Employment Security Special Contingent Fund from the clearing account of
28 the Unemployment Compensation Fund at the end of each calendar quarter.
29 Such money shall not be expended or available for expenditure in any
30 manner to permit substitution for, or a corresponding reduction in,
31 federal funds which, in the absence of such money, would be available to

1 finance expenditures for the administration of the unemployment insurance
2 law. However, nothing in this section shall prevent the money in the
3 Employment Security Special Contingent Fund from being used as a
4 revolving fund to cover necessary and proper expenditures under the law
5 for which federal, state, or contractual funds are owed but have not yet
6 been received. Upon receipt of such funds, covered expenditures shall be
7 charged against such funds. Money in the Employment Security Special
8 Contingent Fund may only be used by the Commissioner of Labor as follows:

9 (i) To replace within a reasonable time any money received by this
10 state pursuant to section 302 of the federal Social Security Act, as
11 amended, and required to be paid under section 48-622; and

12 (ii) To meet special extraordinary and contingent expenses which are
13 deemed essential for good administration but which are not provided in
14 grants from the Secretary of Labor of the United States. No expenditures
15 shall be made from this fund for this purpose except on written
16 authorization by the Governor at the request of the Commissioner of
17 Labor. ~~;~~ and

18 ~~(iii) To be transferred to the Job Training Cash Fund.~~

19 (2)(a) Money credited to the account of this state in the
20 Unemployment Trust Fund by the United States Secretary of the Treasury
21 pursuant to section 903 of the Social Security Act may not be
22 requisitioned from this state's account or used except:

23 (i) For the payment of benefits pursuant to section 48-619; and

24 (ii) For the payment of expenses incurred for the administration of
25 the Employment Security Law and public employment offices. Money
26 requisitioned or used for this purpose must be pursuant to a specific
27 appropriation by the Legislature. Any such appropriation law shall
28 specify the amount and purposes for which the money is appropriated and
29 must be enacted before expenses may be incurred and money may be
30 requisitioned. Such appropriation is subject to the following conditions:

31 (A) Money may be obligated for a limited period ending not more than

1 two years after the effective date of the appropriation law; and

2 (B) An obligated amount shall not exceed the aggregate amounts
3 transferred to the account of this state pursuant to section 903 of the
4 Social Security Act less the aggregate of amounts used by this state
5 pursuant to the Employment Security Law and amounts charged against the
6 amounts transferred to the account of this state.

7 (b) For purposes of subdivision (2)(a)(ii)(B) of this section,
8 amounts appropriated for administrative purposes shall be charged against
9 transferred amounts when the obligation is entered into.

10 (c) The appropriation, obligation, and expenditure or other
11 disposition of money appropriated under this subsection shall be
12 accounted for in accordance with standards established by the United
13 States Secretary of Labor.

14 (d) Money appropriated as provided in this subsection for the
15 payment of administration expenses shall be requisitioned as needed for
16 the payment of obligations incurred under such appropriation. Upon
17 requisition, administration expenses shall be credited to the Employment
18 Security Administration Fund from which such payments shall be made.
19 Money so credited shall, until expended, remain a part of the Employment
20 Security Administration Fund. If not immediately expended, credited money
21 shall be returned promptly to the account of this state in the
22 Unemployment Trust Fund.

23 (e) Notwithstanding subdivision (2)(a) of this section, money
24 credited with respect to federal fiscal years 1999, 2000, and 2001 shall
25 be used solely for the administration of the unemployment compensation
26 program and are not subject to appropriation by the Legislature.

27 **Sec. 143.** Section 48-3004, Reissue Revised Statutes of Nebraska, is
28 amended to read:

29 48-3004 (1) To earn the job training reimbursements set forth in the
30 Teleworker Job Creation Act, an employer shall file an application for an
31 agreement with the director. An application may be filed at any time on

1 or after April 8, 2010.

2 (2) The application shall contain:

3 (a) A written statement describing the expected employment of
4 qualifying employees in this state;

5 (b) Sufficient documents, plans, and specifications as required by
6 the director to support the plan and to define a project; and

7 (c) A copy of the letter submitted to the director seeking approval
8 of the employer's qualified training program.

9 (3) The application and all supporting information shall be
10 confidential except, for each project:

11 (a) The name of the employer;

12 (b) The amount of the job training reimbursement;

13 (c) The number of persons trained, with such number divided into
14 three categories: The number who reside in rural areas; the number who
15 reside in poverty areas; and the number who reside in all other parts of
16 Nebraska, based on the rural areas and poverty areas described in section
17 48-3006; and

18 (d) The amount of total wages and other payments subject to
19 withholding, as defined in section 77-2753, paid by the employer to all
20 teleworkers who reside in Nebraska, with such residence as determined by
21 the statement of the qualifying employee on his or her employment
22 application, within three hundred sixty-five days prior to the date of
23 application, for the year of the project, and for the following twelve
24 months.

25 The employer shall be required to provide this information to the
26 director upon written request by the director.

27 (4)(a) The director shall approve the application and authorize the
28 total amount of job training reimbursements expected to be earned as a
29 result of the project if he or she is satisfied that (i) the plan in the
30 application defines a project that meets the eligibility requirements
31 established within the Teleworker Job Creation Act and (ii) such

1 requirements will be reached within three hundred sixty-five calendar
2 days after the application filing date. ~~The director shall use the~~
3 ~~subaccount created under subsection (3) of section 81-1201.21 to provide~~
4 ~~reimbursements allowed by the act for the training of teleworkers.~~

5 (b) The director shall not approve further applications once the
6 director has approved seven project applications filed before the end of
7 fiscal year 2010-11 and the expected job training reimbursements from the
8 approved projects total one million fifty thousand dollars in fiscal year
9 2010-11. Applications for an agreement shall for purposes of this limit
10 be approved in the order in which they are received by the director.

11 (c) An employer and the director may enter into agreements for more
12 than one project, up to a total of five approved project applications
13 filed before the end of fiscal year 2010-11. The projects may be either
14 sequential or concurrent. No new qualifying employees shall be included
15 in more than one project for meeting the project requirements or the
16 creation of job training reimbursements. When projects overlap and the
17 plans do not clearly specify, the employer shall specify to which project
18 the employment belongs. The employer has until it submits its request for
19 reimbursement to the director to designate to which project a qualifying
20 employee belongs. The employer may not receive job training
21 reimbursements for a qualifying employee until the employer designates to
22 which project that qualifying employee belongs. Such designation shall be
23 made on such form to be filed with the director as the director shall
24 direct.

25 (5) After approval, the employer and the director shall enter into a
26 written agreement. The employer shall agree to complete the project, and
27 the director, on behalf of the State of Nebraska, shall designate the
28 approved plans of the employer as a project and, in consideration of the
29 employer's agreement, agree to allow the employer to receive the job
30 training reimbursements contained in the Teleworker Job Creation Act up
31 to the total amount of job training reimbursements that were authorized

1 by the director. The application and all supporting documentation, to the
2 extent approved, shall be considered a part of the agreement. The
3 agreement shall state:

4 (a) The number of qualifying employees required by the act for the
5 project;

6 (b) The time period under the act in which the required level must
7 be met;

8 (c) The documentation the employer will need to supply when
9 requesting the job training reimbursements under the act;

10 (d) The date the application was filed; and

11 (e) The maximum amount of job training reimbursements authorized.

12 **Sec. 144.** Section 48-3008, Reissue Revised Statutes of Nebraska, is
13 amended to read:

14 48-3008 The Department of Economic Development shall, prior to
15 making the job training reimbursement, audit the employer for compliance
16 with the Teleworker Job Creation Act. The department may utilize the
17 Administrative Cash Fund subaccount created under subsection (3) of
18 section 81-1201.21 to support the costs of audits and administration of
19 the Teleworker Job Creation Act.

20 **Sec. 145.** Section 53-117.06, Revised Statutes Cumulative Supplement,
21 2024, is amended to read:

22 53-117.06 Any money collected by the commission pursuant to section
23 53-117.05, 53-165.01, or 53-167.02 shall be credited to the Nebraska
24 Liquor Control Commission Rule and Regulation Cash Fund, which fund is
25 hereby created. The purpose of the fund shall be to cover any
26 administrative costs, including salary and benefits, incurred by the
27 commission in producing or distributing the material referred to in such
28 sections, to provide for information technology costs of the commission,
29 and to defray the costs associated with electronic regulatory
30 transactions, industry education events, enforcement training, and
31 equipment for regulatory work. Transfers may be made from the fund to the

1 General Fund at the direction of the Legislature. Any money in the
2 Nebraska Liquor Control Commission Rule and Regulation Cash Fund
3 available for investment shall be invested by the state investment
4 officer pursuant to the Nebraska Capital Expansion Act and the Nebraska
5 State Funds Investment Act.

6 **Sec. 146.** Section 54-857, Reissue Revised Statutes of Nebraska, is
7 amended to read:

8 54-857 All money received pursuant to the Commercial Feed Act shall
9 be remitted by the director to the State Treasurer for credit to the
10 Commercial Feed Administration Cash Fund which is hereby created. Such
11 fund shall be used by the department to aid in defraying the expenses of
12 administering the act, any other animal health programs administered by
13 the department, and ~~to aid in defraying the expenses related to a~~
14 cooperative agreement with the United States Department of Agriculture
15 Market News reporting program. Transfers may be made from the fund to the
16 General Fund at the direction of the Legislature. Any money in the
17 Commercial Feed Administration Cash Fund available for investment shall
18 be invested by the state investment officer pursuant to the Nebraska
19 Capital Expansion Act and the Nebraska State Funds Investment Act.

20 **Sec. 147.** Section 58-703, Revised Statutes Cumulative Supplement,
21 2024, is amended to read:

22 58-703 The Affordable Housing Trust Fund is created. The fund shall
23 receive money pursuant to section 76-903 and may include revenue from
24 sources recommended by the housing advisory committee established in
25 section 58-704, appropriations from the Legislature, transfers authorized
26 by the Legislature, grants, private contributions, repayment of loans,
27 and all other sources. The Department of Economic Development as part of
28 its comprehensive housing affordability strategy shall administer the
29 Affordable Housing Trust Fund.

30 Transfers may be made from the Affordable Housing Trust Fund to the
31 General Fund, the Behavioral Health Services Fund, ~~the Lead-Based Paint~~

1 ~~Hazard Control Cash Fund~~, the Middle Income Workforce Housing Investment
2 Fund, the Rural Workforce Housing Investment Fund, and the Site and
3 Building Development Fund at the direction of the Legislature.

4 **Sec. 148.** Section 60-6,211.05, Revised Statutes Supplement, 2025, is
5 amended to read:

6 60-6,211.05 (1) If an order is granted under section 60-6,196 or
7 60-6,197 and sections 60-6,197.02 and 60-6,197.03, the court may order
8 that the defendant install an ignition interlock device of a type
9 approved by the Director of Motor Vehicles on each motor vehicle operated
10 by the defendant during the period of revocation. Upon sufficient
11 evidence of installation, the defendant may apply to the director for an
12 ignition interlock permit pursuant to section 60-4,118.06. The device
13 shall, without tampering or the intervention of another person, prevent
14 the defendant from operating the motor vehicle when the defendant has an
15 alcohol concentration greater than three-hundredths of one gram or more
16 by weight of alcohol per one hundred milliliters of his or her blood or
17 three-hundredths of one gram or more by weight of alcohol per two hundred
18 ten liters of his or her breath. The Department of Motor Vehicles shall
19 issue an ignition interlock permit to the defendant under section
20 60-4,118.06 only upon sufficient proof that a defendant has installed an
21 ignition interlock device on any motor vehicle that the defendant will
22 operate during his or her release.

23 (2) If the court orders installation of an ignition interlock device
24 and issuance of an ignition interlock permit pursuant to subsection (1)
25 of this section, the court may also order the use of a continuous alcohol
26 monitoring device and abstention from alcohol use at all times. The
27 device shall, without tampering or the intervention of another person,
28 test and record the alcohol consumption level of the defendant on a
29 periodic basis and transmit such information to probation authorities.

30 (3)(a) Prior to January 1, 2026, any order issued by the court
31 pursuant to this section shall not take effect until the defendant is

1 eligible to operate a motor vehicle pursuant to subsection (8) of section
2 60-498.01. A person shall be eligible to be issued an ignition interlock
3 permit allowing operation of a motor vehicle equipped with an ignition
4 interlock device if he or she is not subject to any other suspension,
5 cancellation, required no-driving period, or period of revocation and has
6 successfully completed the ignition interlock permit application process.
7 The Department of Motor Vehicles shall review its records and the driving
8 record abstract of any person who applies for an ignition interlock
9 permit allowing operation of a motor vehicle equipped with an ignition
10 interlock device to determine (i) the applicant's eligibility for an
11 ignition interlock permit, (ii) the applicant's previous convictions
12 under section 60-6,196, 60-6,197, or 60-6,197.06 or any previous
13 administrative license revocation, if any, and (iii) if the applicant is
14 subject to any required no-drive periods before the ignition interlock
15 permit may be issued.

16 (b) Beginning January 1, 2026, any order issued by the court, or
17 issued pursuant to a court order or administrative license revocation
18 order from another jurisdiction that substantially complies with this
19 section and section 60-6,197.03, shall not take effect until the
20 defendant is eligible to operate a motor vehicle pursuant to subsection
21 (8) of section 60-498.01. A person shall be eligible to be issued an
22 ignition interlock permit allowing operation of a motor vehicle equipped
23 with an ignition interlock device if he or she is not subject to any
24 other suspension, cancellation, required no-driving period, or period of
25 revocation and has successfully completed the ignition interlock permit
26 application process. The Department of Motor Vehicles shall, before the
27 ignition interlock permit may be issued, review its records and the
28 driving record abstract of any person who applies for an ignition
29 interlock permit allowing operation of a motor vehicle equipped with an
30 ignition interlock device to determine (i) the applicant's eligibility
31 for an ignition interlock permit, (ii) the applicant's previous

1 convictions under section 60-6,196, 60-6,197, or 60-6,197.06 or any
2 previous administrative license revocation, if any, and (iii) if the
3 applicant is subject to any required no-drive periods.

4 (4)(a) If the court orders an ignition interlock device or the Board
5 of Pardons orders an ignition interlock device under section 83-1,127.02,
6 the court or the Board of Pardons shall order the defendant to apply for
7 an ignition interlock permit as provided in section 60-4,118.06 which
8 indicates that the defendant is only allowed to operate a motor vehicle
9 equipped with an ignition interlock device.

10 (b) Such court order shall remain in effect for a period of time as
11 determined by the court not to exceed the maximum term of revocation
12 which the court could have imposed according to the nature of the
13 violation and shall allow operation by the defendant of only an ignition-
14 interlock-equipped motor vehicle.

15 (c) Such Board of Pardons order shall remain in effect for a period
16 of time not to exceed any period of revocation the applicant is subject
17 to at the time the application for a reprieve is made.

18 (5) Any person restricted to operating a motor vehicle equipped with
19 an ignition interlock device, pursuant to a Board of Pardons order, who
20 operates upon the highways of this state a motor vehicle without such
21 device or if the device has been disabled, bypassed, or altered in any
22 way, shall be punished as provided in subsection (3) of section
23 83-1,127.02.

24 (6) If a person ordered to use a continuous alcohol monitoring
25 device and abstain from alcohol use pursuant to a court order as provided
26 in subsection (2) of this section violates the provisions of such court
27 order by removing, tampering with, or otherwise bypassing the continuous
28 alcohol monitoring device or by consuming alcohol while required to use
29 such device, he or she shall have his or her ignition interlock permit
30 revoked and be unable to apply for reinstatement for the duration of the
31 revocation period imposed by the court.

1 (7) The director shall adopt and promulgate rules and regulations
2 regarding the approval of ignition interlock devices, the means of
3 installing ignition interlock devices, and the means of administering the
4 ignition interlock permit program.

5 (8)(a) The costs incurred in order to comply with the ignition
6 interlock requirements of this section shall be paid directly to the
7 ignition interlock provider by the person complying with an order for an
8 ignition interlock permit and installation of an ignition interlock
9 device.

10 (b) If the Department of Motor Vehicles has determined the person to
11 be indigent and incapable of paying for the cost of installation,
12 removal, or maintenance of the ignition interlock device in accordance
13 with this section, such costs shall be paid out of the Department of
14 Motor Vehicles Ignition Interlock Fund if such funds are available,
15 according to rules and regulations adopted and promulgated by the
16 department. Such costs shall also be paid out of the Department of Motor
17 Vehicles Ignition Interlock Fund if such funds are available and if the
18 court or the Board of Pardons, whichever is applicable, has determined
19 the person to be indigent and incapable of paying for the cost of
20 installation, removal, or maintenance of the ignition interlock device in
21 accordance with this section. The Department of Motor Vehicles Ignition
22 Interlock Fund is created. Money in the Department of Motor Vehicles
23 Ignition Interlock Fund may be used for transfers to the General Fund at
24 the direction of the Legislature. ~~On October 1, 2017, or as soon~~
25 ~~thereafter as administratively possible, the State Treasurer shall~~
26 ~~transfer twenty five thousand dollars from the Department of Motor~~
27 ~~Vehicles Ignition Interlock Fund to the Violence Prevention Cash Fund. On~~
28 ~~October 1, 2018, or as soon thereafter as administratively possible, the~~
29 ~~State Treasurer shall transfer twenty five thousand dollars from the~~
30 ~~Department of Motor Vehicles Ignition Interlock Fund to the Violence~~
31 ~~Prevention Cash Fund.~~ Any money in the Department of Motor Vehicles

1 Ignition Interlock Fund available for investment shall be invested by the
2 state investment officer pursuant to the Nebraska Capital Expansion Act
3 and the Nebraska State Funds Investment Act.

4 (9)(a)(i) An ignition interlock service facility shall notify the
5 appropriate district probation office or the appropriate court, as
6 applicable, of any evidence of tampering with or circumvention of an
7 ignition interlock device, or any attempts to do so, when the facility
8 becomes aware of such evidence. Failure of the facility to provide
9 notification as provided in this subdivision is a Class V misdemeanor.

10 (ii) An ignition interlock service facility shall notify the
11 Department of Motor Vehicles, if the ignition interlock permit is issued
12 pursuant to sections 60-498.01 to 60-498.04, of any evidence of tampering
13 with or circumvention of an ignition interlock device, or any attempts to
14 do so, when the facility becomes aware of such evidence. Failure of the
15 facility to provide notification as provided in this subdivision is a
16 Class V misdemeanor.

17 (b) If a district probation office receives evidence of tampering
18 with or circumvention of an ignition interlock device, or any attempts to
19 do so, from an ignition interlock service facility, the district
20 probation office shall notify the appropriate court of such violation.
21 The court shall immediately schedule an evidentiary hearing to be held
22 within fourteen days after receiving such evidence, either from the
23 district probation office or an ignition interlock service facility, and
24 the court shall cause notice of the hearing to be given to the person
25 operating a motor vehicle pursuant to an order under subsection (1) of
26 this section. If the person who is the subject of such evidence does not
27 appear at the hearing and show cause why the order made pursuant to
28 subsection (1) of this section should remain in effect, the court shall
29 rescind the original order. Nothing in this subsection shall apply to an
30 order made by the Board of Pardons pursuant to section 83-1,127.02.

31 (10) Notwithstanding any other provision of law, the issuance of an

1 ignition interlock permit by the Department of Motor Vehicles under
2 section 60-498.01 or an order for the installation of an ignition
3 interlock device and ignition interlock permit made pursuant to
4 subsection (1) of this section as part of a conviction, as well as the
5 administration of such court order by the Office of Probation
6 Administration for the installation, maintenance, and removal of such
7 device, as applicable, shall not be construed to create an order of
8 probation when an order of probation has not been issued.

9 **Sec. 149.** Section 61-222, Revised Statutes Supplement, 2025, is
10 amended to read:

11 61-222 The Water Sustainability Fund is created in the Department of
12 Water, Energy, and Environment. The fund shall be used in accordance with
13 the provisions established in sections 2-1506 to 2-1513 and for costs
14 directly related to the administration of the fund. The Legislature shall
15 not appropriate or transfer money from the Water Sustainability Fund for
16 any other purpose, except that transfers may be made from the Water
17 Sustainability Fund to the Department of Water, Energy, and Environment
18 Cash Fund and as a one-time transfer to the General Fund as described in
19 this section.

20 The Water Sustainability Fund shall consist of money transferred to
21 the fund by the Legislature, other funds as appropriated by the
22 Legislature, and money donated as gifts, bequests, or other contributions
23 from public or private entities. Funds made available by any department
24 or agency of the United States may also be credited to the fund if so
25 directed by such department or agency. Any money in the fund available
26 for investment shall be invested by the state investment officer pursuant
27 to the Nebraska Capital Expansion Act and the Nebraska State Funds
28 Investment Act. ~~Any Prior to October 1, 2024, investment earnings from~~
29 ~~investment of money in the fund shall be credited to the fund. Beginning~~
30 ~~October 1, 2024, any~~ investment earnings from investment of money in the
31 fund shall be credited to the General Fund.

1 It is the intent of the Legislature that twenty-one million dollars
2 be transferred from the General Fund to the Water Sustainability Fund in
3 fiscal year 2014-15 and that eleven million dollars be transferred from
4 the General Fund to the Water Sustainability Fund each fiscal year
5 beginning in fiscal year 2015-16.

6 The Department of Administrative Services shall establish a
7 subaccount within the Water Sustainability Fund for the accounting of any
8 money transferred to the fund from the Nebraska Environmental Trust Fund.
9 Any money transferred from the Nebraska Environmental Trust Fund to the
10 Water Sustainability Fund shall be expended in accordance with section
11 81-15,168 and shall not be used for purposes of subsection (2) of section
12 2-1507.

13 **Sec. 150.** Section 61-305, Revised Statutes Supplement, 2025, is
14 amended to read:

15 61-305 (1) The Perkins County Canal Project Fund is created. The
16 fund shall be administered by the Department of Water, Energy, and
17 Environment. The State Treasurer shall credit to the fund any money
18 transferred by the Legislature and such grants, loans, donations, gifts,
19 bequests, or other money received from any federal or state agency or
20 public or private source for use by the department for the canal project.
21 Any fees collected for water delivery may be credited to the fund.
22 Transfers may be made from the fund to the General Fund and the State
23 Settlement Cash Fund at the direction of the Legislature. Any money in
24 the Perkins County Canal Project Fund available for investment shall be
25 invested by the state investment officer pursuant to the Nebraska Capital
26 Expansion Act and the Nebraska State Funds Investment Act. Prior to July
27 1, 2025, any investment earnings from investment of money in the Perkins
28 County Canal Project Fund shall be credited to such fund, except that for
29 fiscal years 2023-24 and 2024-25, such investment earnings shall be
30 credited as provided in section 84-622. Beginning July 1, 2025, any
31 investment earnings from investment of money in the fund shall be

1 credited to the General Fund.

2 (2)(a) The department shall use the Perkins County Canal Project
3 Fund to identify the optimal route and purchase land for and develop,
4 construct, manage, and operate the Perkins County Canal as outlined by
5 the South Platte River Compact and to contract with an independent firm
6 for the purposes of completing a study of such canal. The study shall
7 include, but may not be limited to, the following:

8 (i) Costs of completion of a canal and adjoining reservoirs as
9 outlined in the South Platte River Compact;

10 (ii) A timeline for completion of a canal and adjoining reservoirs
11 as outlined in the South Platte River Compact;

12 (iii) A cost-effectiveness study examining alternatives, including
13 alternatives that may reduce environmental or financial impacts; and

14 (iv) The impacts of the canal on drinking water supplies for the
15 cities of Lincoln and Omaha.

16 (b) The department shall provide the findings of such study
17 electronically to the Clerk of the Legislature and present the findings
18 at a public hearing held by the Appropriations Committee of the
19 Legislature on or before December 31, 2022.

20 **Sec. 151.** Section 66-733, Reissue Revised Statutes of Nebraska, is
21 amended to read:

22 66-733 (1) All motor fuel producers, suppliers, distributors,
23 wholesalers, and importers licensed under section 3-149 or 66-484 and all
24 retailers licensed under section 66-6,106 shall jointly furnish a cash
25 bond to the state to secure the payment of all fuel taxes.

26 (2) The cash bond shall be held by the State Treasurer in a motor
27 fuel trust fund, which fund is hereby created, for the benefit of
28 producers, suppliers, distributors, wholesalers, importers, and
29 retailers. No producer, supplier, distributor, wholesaler, importer, or
30 retailer shall have any claim or rights against the fund as a separate
31 person. Transfers may be made from the motor fuel trust fund to the

1 ~~General Fund at the direction of the Legislature. Any money in the diesel~~
2 ~~fuel importers trust fund and the motor vehicle fuel importers trust fund~~
3 ~~on March 30, 1995, shall be transferred to the motor fuel trust fund on~~
4 ~~such date.~~

5 (3) ~~Any money~~ All funds in the trust fund available for investment
6 shall be invested by the state investment officer pursuant to the
7 Nebraska Capital Expansion Act and the Nebraska State Funds Investment
8 Act. Beginning July 1, 2026, any investment earnings from investment of
9 money in the trust fund shall be credited to the General Fund and may be
10 pooled with other funds for the purposes of section 72-1267.

11 **Sec. 152.** Section 66-734, Reissue Revised Statutes of Nebraska, is
12 amended to read:

13 66-734 (1) The contribution for the cash bond required in section
14 66-733 shall be collected by the department each tax period with the tax
15 return for all such periods beginning on and after September 30, 1985.
16 The amount due shall be deemed to be tax for the purpose of collection or
17 refund.

18 (2) The amount collected each tax period from the motor fuel
19 producers, suppliers, distributors, wholesalers, importers, and retailers
20 shall be the portion of the commission allowed which equals one-fourth of
21 one percent of the total tax due.

22 (3) The contributions from the motor fuel producers, suppliers,
23 distributors, wholesalers, importers, and retailers shall continue to be
24 collected until the amount in the trust fund ~~, including interest earned,~~
25 is equal to one percent of the total motor fuel tax collected during the
26 preceding year. The contributions shall resume whenever the amount is
27 less than one-half of one percent of the motor fuel tax collected during
28 the preceding year.

29 (4) The department shall notify the producers, suppliers,
30 distributors, wholesalers, importers, and retailers whenever it is
31 necessary for the contributions to resume. The contributions shall begin

1 with the first tax return that is due at least thirty days after notice
2 is provided by the department.

3 **Sec. 153.** Section 66-735, Reissue Revised Statutes of Nebraska, is
4 amended to read:

5 66-735 (1) Money in the trust fund created pursuant to section
6 66-733 shall be used solely for the purpose of preventing a loss to the
7 state for fuel taxes that are not paid, except that money in the fund may
8 be transferred to the General Fund at the direction of the Legislature.

9 (2) Whenever the department determines that fuel tax has been
10 delinquent for ninety days, the department ~~it~~ shall certify the
11 delinquent amount of tax and the interest due thereon to the State
12 Treasurer. The certification shall include the specific fund into which
13 the tax would have been deposited if received.

14 (3) Upon receipt of the certification, the State Treasurer shall
15 transfer the amount to the fund identified.

16 (4) Such transfer shall not affect the liability of the producer,
17 supplier, distributor, wholesaler, importer, or retailer to the state.

18 **Sec. 154.** Section 66-1519, Revised Statutes Supplement, 2025, is
19 amended to read:

20 66-1519 (1) There is hereby created the Petroleum Release Remedial
21 Action Cash Fund to be administered by the department. Revenue from the
22 following sources shall be remitted to the State Treasurer for credit to
23 the fund:

24 (a) The fees imposed by sections 66-1520 and 66-1521;

25 (b) Money paid under an agreement, stipulation, cost-recovery award
26 under section 66-1529.02, or settlement; and

27 (c) Money received by the department in the form of gifts, grants,
28 reimbursements, property liquidations, or appropriations from any source
29 intended to be used for the purposes of the fund.

30 (2) Money in the fund may be spent for: (a) Reimbursement for the
31 costs of remedial action by a responsible person or his or her designated

1 representative and costs of remedial action undertaken by the department
2 in response to a release first reported after July 17, 1983, and on or
3 before June 30, 2028, including reimbursement for damages caused by the
4 department or a person acting at the department's direction while
5 investigating or inspecting or during remedial action on property other
6 than property on which a release or suspected release has occurred; (b)
7 payment of any amount due from a third-party claim; (c) fee collection
8 expenses incurred by the State Fire Marshal; (d) direct expenses incurred
9 by the department in carrying out the Petroleum Release Remedial Action
10 Act; (e) other costs related to fixtures and tangible personal property
11 as provided in section 66-1529.01; (f) interest payments as allowed by
12 section 66-1524; (g) claims approved by the State Claims Board authorized
13 under section 66-1531; (h) the direct and indirect costs incurred by the
14 department in responding to spills and other environmental emergencies
15 related to petroleum or petroleum products; and (i) up to one million
16 five hundred thousand dollars each fiscal year through June 30, 2025, for
17 the department's cost-share obligations and operation and maintenance
18 obligations under the federal Comprehensive Environmental Response,
19 Compensation, and Liability Act of 1980, 42 U.S.C. 9601 et seq. Transfers
20 may be made from the Petroleum Release Remedial Action Cash Fund to the
21 General Fund at the direction of the Legislature.

22 (3) Any money in the Petroleum Release Remedial Action Cash Fund
23 available for investment shall be invested by the state investment
24 officer pursuant to the Nebraska Capital Expansion Act and the Nebraska
25 State Funds Investment Act. Investment earnings on and after April 16,
26 2024, shall be credited to the fund.

27 **Sec. 155.** Section 68-1604, Reissue Revised Statutes of Nebraska, is
28 amended to read:

29 68-1604 The Homeless Shelter Assistance Trust Fund is hereby
30 created. The fund shall include the proceeds raised from the documentary
31 stamp tax and remitted for such fund pursuant to section 76-903 and

1 transfers authorized by the Legislature. Money remitted to such fund
2 shall be used by the department (1) for grants to eligible shelter
3 providers as set out in section 68-1605 for the purpose of assisting in
4 the alleviation of homelessness, to provide temporary and permanent
5 shelters for homeless persons, to encourage the development of projects
6 which link housing assistance to programs promoting the concept of self-
7 sufficiency, and to address the needs of the migrant farmworker and (2)
8 to aid in defraying the expenses of administering the Homeless Shelter
9 Assistance Trust Fund Act, which shall not exceed seventy-five thousand
10 dollars in any fiscal year. Transfers may be made from the Homeless
11 Shelter Assistance Trust Fund to the General Fund at the direction of the
12 Legislature.

13 Any money in the Homeless Shelter Assistance Trust Fund fund
14 available for investment shall be invested by the state investment
15 officer pursuant to the Nebraska Capital Expansion Act and the Nebraska
16 State Funds Investment Act.

17 **Sec. 156.** Section 71-17,112, Reissue Revised Statutes of Nebraska,
18 is amended to read:

19 71-17,112 The Nursing Faculty Student Loan Cash Fund is created. The
20 fund shall consist of grants, private donations, fees collected pursuant
21 to section 71-17,113, and loan repayments under the Nursing Faculty
22 Student Loan Act remitted by the department to the State Treasurer for
23 credit to the fund. The fund shall be used to administer the act and for
24 loans to qualified students pursuant to the act. Transfers may be made
25 from the fund to the General Fund at the direction of the Legislature.

26 Any money in the Nursing Faculty Student Loan Cash Fund available for
27 investment shall be invested by the state investment officer pursuant to
28 the Nebraska Capital Expansion Act and the Nebraska State Funds
29 Investment Act.

30 **Sec. 157.** Section 71-2490, Revised Statutes Cumulative Supplement,
31 2024, is amended to read:

1 71-2490 (1) The Nebraska Opioid Recovery Trust Fund is created. The
2 fund shall include all recoveries received on behalf of the state by the
3 Department of Justice pursuant to the Consumer Protection Act or the
4 Uniform Deceptive Trade Practices Act related to the advertising of
5 opioids. The fund shall include any money, payments, or other things of
6 value in the nature of civil damages or other payment, except criminal
7 penalties, whether such recovery is by way of verdict, judgment,
8 compromise, or settlement in or out of court, of any case or controversy
9 pursuant to such acts. The Department of Justice shall remit any such
10 revenue to the State Treasurer for credit to the Nebraska Opioid Recovery
11 Trust Fund.

12 (2) Any funds appropriated, expended, or distributed from the
13 Nebraska Opioid Recovery Trust Fund shall be spent in accordance with the
14 terms of any verdict, judgment, compromise, or settlement in or out of
15 court, of any case or controversy brought by the Attorney General
16 pursuant to the Consumer Protection Act or the Uniform Deceptive Trade
17 Practices Act.

18 (3) The Nebraska Opioid Recovery Trust Fund shall exclude funds held
19 in a trust capacity where specific benefits accrue to specific
20 individuals, organizations, political subdivisions, or governments. Such
21 excluded funds shall be deposited in the State Settlement Trust Fund
22 pursuant to section 59-1608.05.

23 (4)(a) Any money transferred from the Nebraska Opioid Recovery Trust
24 Fund shall be expended in accordance with the terms and conditions of the
25 litigation or settlement from which the money was received.

26 (b) The State Treasurer shall transfer the following amounts from
27 the Nebraska Opioid Recovery Trust Fund on or after July 1, 2024, but
28 before July 15, 2024, and on or after July 1 but before July 15 of each
29 year thereafter:

30 (i) One million one hundred twenty-five thousand dollars to the
31 Training Division Cash Fund to connect first responders to behavioral

1 health services, supports, and training and for a statewide wellness
2 learning plan that includes anonymous assessments, education, and
3 awareness to promote resiliency development;

4 (ii) Four hundred thousand dollars to the Health and Human Services
5 Cash Fund for staff to carry out the Overdose Fatality Review Teams Act;

6 (iii) Three million dollars to the Opioid Prevention and Treatment
7 Cash Fund for purposes of the Opioid Prevention and Treatment Act; and

8 (iv) An amount determined by the Legislature to the Opioid Treatment
9 Infrastructure Cash Fund.

10 (c) The State Treasurer shall transfer the following amounts from
11 the Nebraska Opioid Recovery Trust Fund to the Probation Program Cash
12 Fund: On or after May 1, 2026, but before May 15, 2026, six million five
13 hundred thousand dollars, and on or after July 1, 2026, but before July
14 15, 2026, six million five hundred thousand dollars. Such funds shall
15 only be used for problem solving courts pursuant to section 24-1302.

16 (d) ~~(e)~~ It is the intent of the Legislature that, of the total
17 settlement funds received by the State of Nebraska and transferred from
18 the Nebraska Opioid Recovery Trust Fund to the Opioid Prevention and
19 Treatment Cash Fund and to the Opioid Treatment Infrastructure Cash Fund,
20 twenty-five percent of such funds are transferred to the Opioid
21 Prevention and Treatment Cash Fund and seventy-five percent of such funds
22 are transferred to the Opioid Treatment Infrastructure Cash Fund.

23 (5) Any money in the Nebraska Opioid Recovery Trust Fund available
24 for investment shall be invested by the state investment officer pursuant
25 to the Nebraska Capital Expansion Act and the Nebraska State Funds
26 Investment Act.

27 **Sec. 158.** Section 71-3004, Reissue Revised Statutes of Nebraska, is
28 amended to read:

29 71-3004 (1) The Division of Behavioral Health of the Department of
30 Health and Human Services ~~may shall~~ establish a mental health first aid
31 training program, using contracts through the behavioral health regions,

1 to help the public identify and understand the signs of a mental illness
2 or substance abuse problem or a mental health crisis and to provide the
3 public with skills to help a person who is developing or experiencing a
4 mental health or substance abuse problem or a mental health crisis and to
5 de-escalate crisis situations if needed. The training program shall
6 provide an interactive mental health first aid training course
7 administered by the state's regional behavioral health authorities.
8 Instructors in the training program shall be certified by a national
9 authority for Mental Health First Aid USA or a similar organization. The
10 training program shall work cooperatively with local entities to provide
11 training for individuals to become instructors.

12 (2) The mental health first aid training program shall be designed
13 to train individuals to accomplish the following objectives as deemed
14 appropriate considering the trainee's age:

15 (a) Help the public identify, understand, and respond to the signs
16 of mental illness and substance abuse;

17 (b) Emphasize the need to reduce the stigma of mental illness; and

18 (c) Assist a person who is believed to be developing or has
19 developed a mental health or substance abuse problem or who is believed
20 to be experiencing a mental health crisis.

21 **Sec. 159.** Section 71-3006, Reissue Revised Statutes of Nebraska, is
22 amended to read:

23 71-3006 The behavioral health regions ~~may shall~~ offer services to
24 and work with agencies and organizations, including, but not limited to,
25 schools, universities, colleges, the State Department of Education, the
26 Department of Veterans' Affairs, law enforcement agencies, and local
27 health departments, to develop a program that offers grants to implement
28 the Nebraska Mental Health First Aid Training Act in ways that are
29 representative and inclusive with respect to the economic and cultural
30 diversity of this state.

31 **Sec. 160.** Section 71-3525, Reissue Revised Statutes of Nebraska, is

1 amended to read:

2 71-3525 Until January 1, 2005, a fee of two thousand dollars shall
3 be assessed on each cask of high-level radioactive waste or transuranic
4 waste shipped in or through the state, whether shipped by motor carrier
5 or rail. On and after January 1, 2005, the department shall establish and
6 assess fees on all high-level radioactive waste and transuranic waste
7 shipped by any means in or through the state. Such fees shall be
8 equitable and, except as otherwise provided in section 71-3526, shall be
9 used for purposes related to (1) shipping of high-level radioactive waste
10 and transuranic waste, including, but not limited to, inspections,
11 escorts, and security for waste shipment, planning, and maintenance, (2)
12 coordination of emergency response capability, (3) education and
13 training, (4) purchase of necessary equipment, and (5) administrative
14 costs attributable to the state agencies which are incurred as related to
15 the shipping of high-level radioactive waste and transuranic waste. Fees
16 assessed pursuant to this section shall be paid in advance of shipment by
17 the shipper. Fees collected by the department under this section shall be
18 remitted to the State Treasurer for credit to the Radiation
19 Transportation Emergency Response Cash Fund.

20 **Sec. 161.** Section 71-3526, Reissue Revised Statutes of Nebraska, is
21 amended to read:

22 71-3526 The Radiation Transportation Emergency Response Cash Fund is
23 created. The fund shall consist of fees credited pursuant to section
24 71-3525. The fund shall be used for the purposes stated in such section,
25 except that transfers may be made from the fund to the General Fund at
26 the direction of the Legislature. The Director-State Engineer, the
27 Superintendent of Law Enforcement and Public Safety, the chief executive
28 officer of the department, the Adjutant General as director of the
29 Nebraska Emergency Management Agency, and the executive director of the
30 Public Service Commission, or their designees, shall meet at least
31 annually to recommend changes in the fees charged and allocation of the

1 fees collected among participating agencies based upon their respective
2 costs in carrying out such section. Any money in the Radiation
3 Transportation Emergency Response Cash Fund fund available for investment
4 shall be invested by the state investment officer pursuant to the
5 Nebraska Capital Expansion Act and the Nebraska State Funds Investment
6 Act.

7 **Sec. 162.** Section 71-5318, Revised Statutes Cumulative Supplement,
8 2024, is amended to read:

9 71-5318 (1) The Drinking Water Facilities Loan Fund is created. The
10 fund shall be held as a trust fund for the purposes and uses described in
11 the Drinking Water State Revolving Fund Act.

12 The fund shall consist of federal capitalization grants, state
13 matching appropriations, proceeds of state match bond issues credited to
14 the fund, repayments of principal and interest on loans, transfers made
15 pursuant to section 71-5327, and other money designated for the fund. The
16 director may make loans from the fund pursuant to the Drinking Water
17 State Revolving Fund Act and may conduct activities related to financial
18 administration of the fund, administration or provision of technical
19 assistance through public water system source water assessment programs,
20 and implementation of a source water petition program under the Safe
21 Drinking Water Act. The state investment officer shall invest any money
22 in the fund available for investment pursuant to the Nebraska Capital
23 Expansion Act and the Nebraska State Funds Investment Act, except that
24 any bond proceeds in the fund shall be invested in accordance with the
25 terms of the documents under which the bonds are issued. The state
26 investment officer may direct that the bond proceeds shall be deposited
27 with the bond trustee for investment. Investment earnings shall be
28 credited to the fund.

29 The department may create or direct the creation of accounts within
30 the fund as the department determines to be appropriate and useful in
31 administering the fund and in providing for the security, investment, and

1 repayment of bonds.

2 The fund and the assets thereof may be used, to the extent permitted
3 by the Safe Drinking Water Act and the regulations adopted and
4 promulgated pursuant to such act, to (a) pay or to secure the payment of
5 bonds and the interest thereon, except that amounts deposited into the
6 fund from state appropriations and the earnings on such appropriations
7 may not be used to pay or to secure the payment of bonds or the interest
8 thereon, and (b) buy or refinance the debt obligation of any municipality
9 for a public water supply system if the debt was incurred and
10 construction began after July 1, 1993.

11 The director may transfer any money in the Drinking Water Facilities
12 Loan Fund to the Wastewater Treatment Facilities Construction Loan Fund
13 to meet the purposes of section 71-5327. The director shall identify any
14 such transfer in the intended use plan presented to the council for
15 annual review and adoption pursuant to section 71-5321.

16 (2) The Land Acquisition and Source Water Loan Fund is created. The
17 fund shall be held as a trust for the purposes and uses described in the
18 Drinking Water State Revolving Fund Act.

19 The fund shall consist of federal capitalization grants, state
20 matching appropriations, proceeds of state match bond issues credited to
21 the fund, repayments of principal and interest on loans, and other money
22 designated for the fund. The director may make loans from the fund
23 pursuant to the Drinking Water State Revolving Fund Act and may conduct
24 activities other than the making of loans permitted under section 1452(k)
25 of the Safe Drinking Water Act. The state investment officer shall invest
26 any money in the fund available for investment pursuant to the Nebraska
27 Capital Expansion Act and the Nebraska State Funds Investment Act, except
28 that any bond proceeds in the fund shall be invested in accordance with
29 the terms of the documents under which the bonds are issued. The state
30 investment officer may direct that the bond proceeds shall be deposited
31 with the bond trustee for investment. Investment earnings shall be

1 credited to the fund.

2 The department may create or direct the creation of accounts within
3 the fund as the department determines to be appropriate and useful in
4 administering the fund and in providing for security, investment, and
5 repayment of bonds.

6 The fund and assets thereof may be used, to the extent permitted by
7 the Safe Drinking Water Act and the regulations adopted and promulgated
8 pursuant to such act, to pay or secure the payment of bonds and the
9 interest thereon, except that amounts credited to the fund from state
10 appropriations and the earnings on such appropriations may not be used to
11 pay or to secure the payment of bonds or the interest thereon.

12 The director may transfer any money in the Land Acquisition and
13 Source Water Loan Fund to the Drinking Water Facilities Loan Fund.

14 (3) There is hereby created the Drinking Water Administration Fund.
15 Any funds available for administering loans or fees collected pursuant to
16 the Drinking Water State Revolving Fund Act shall be remitted to the
17 State Treasurer for credit to such fund. The fund shall be administered
18 by the department for the purposes of the act. The state investment
19 officer shall invest any money in the fund available for investment
20 pursuant to the Nebraska Capital Expansion Act and the Nebraska State
21 Funds Investment Act. Prior to July 1, 2026, investment ~~Investment~~
22 earnings shall be credited to the fund. Beginning July 1, 2026, any
23 investment earnings from investment of money in the fund shall be
24 credited to the General Fund.

25 The Drinking Water Administration Fund ~~fund~~ and assets thereof may
26 be used, to the extent permitted by the Safe Drinking Water Act and the
27 regulations adopted and promulgated pursuant to such act, to fund
28 subdivisions (9), (11), and (12) of section 71-5322. The annual
29 obligation of the state pursuant to subdivisions (9) and (12) of section
30 71-5322 shall not exceed sixty-five percent of the revenue from
31 administrative fees collected pursuant to section 71-5321 in the prior

1 fiscal year.

2 The director may transfer any money in the Drinking Water
3 Administration Fund to the Drinking Water Facilities Loan Fund to meet
4 the state matching appropriation requirements of any applicable federal
5 capitalization grants or to meet the purposes of subdivision (9) of
6 section 71-5322.

7 **Sec. 163.** Section 71-7104, Revised Statutes Cumulative Supplement,
8 2024, is amended to read:

9 71-7104 There is hereby created the Critical Incident Stress
10 Management Program. The focus of the program shall be to minimize the
11 harmful effects of critical incident stress for emergency service
12 personnel, with a high priority on confidentiality and respect for the
13 individuals involved. The program shall:

14 (1) Provide a stress management session to emergency service
15 personnel who appropriately request such assistance in an effort to
16 address critical incident stress;

17 (2) Assist in providing the emotional and educational support
18 necessary to ensure optimal functioning of emergency service personnel;

19 (3) Conduct preincident educational programs to acquaint emergency
20 service personnel with stress management techniques;

21 (4) Promote interagency cooperation; and

22 (5) Provide an organized statewide response to the emotional needs
23 of emergency service personnel impacted by critical incidents. ;

24 ~~(6) Develop guidelines for resilience training for first responders~~
25 ~~under section 48-101.01;~~

26 ~~(7) Set reimbursement rates for mental health examinations and~~
27 ~~resilience training under section 48-101.01; and~~

28 ~~(8) Set an annual limit on the hours or quantity of resilience~~
29 ~~training for which reimbursement is required under section 48-101.01.~~

30 **Sec. 164.** Section 71-7611, Revised Statutes Supplement, 2025, is
31 amended to read:

1 71-7611 (1) The Nebraska Health Care Cash Fund is created. The State
2 Treasurer shall transfer (a) sixty million three hundred thousand dollars
3 on or before July 15, 2014, (b) sixty million three hundred fifty
4 thousand dollars on or before July 15, 2015, (c) sixty million three
5 hundred fifty thousand dollars on or before July 15, 2016, (d) sixty
6 million seven hundred thousand dollars on or before July 15, 2017, (e)
7 five hundred thousand dollars on or before May 15, 2018, (f) sixty-one
8 million six hundred thousand dollars on or before July 15, 2018, (g)
9 sixty-two million dollars on or before July 15, 2019, (h) sixty-one
10 million four hundred fifty thousand dollars on or before July 15, 2020,
11 (i) sixty-six million two hundred thousand dollars on or before July 15,
12 2022, (j) fifty-six million seven hundred thousand dollars on or before
13 July 15, 2023, (k) fifty-four million dollars on or before July 15, 2024,
14 (l) fifty-nine million one hundred fifty thousand dollars on or before
15 July 1, 2025, and (m) fifty-five ~~sixty~~ million four ~~one~~ hundred ~~fifty~~
16 thousand dollars on or before every July 15 thereafter from the Nebraska
17 Medicaid Intergovernmental Trust Fund and the Nebraska Tobacco Settlement
18 Trust Fund to the Nebraska Health Care Cash Fund, except that such amount
19 shall be reduced by the amount of the unobligated balance in the Nebraska
20 Health Care Cash Fund at the time the transfer is made. The state
21 investment officer shall advise the State Treasurer on the amounts to be
22 transferred first from the Nebraska Medicaid Intergovernmental Trust Fund
23 until the fund balance is depleted and from the Nebraska Tobacco
24 Settlement Trust Fund thereafter in order to sustain such transfers in
25 perpetuity. The state investment officer shall report electronically to
26 the Legislature on or before October 1 of every even-numbered year on the
27 sustainability of such transfers. The Nebraska Health Care Cash Fund
28 shall also include money received pursuant to section 77-2602. Except as
29 otherwise provided by law, no more than the amounts specified in this
30 subsection may be appropriated or transferred from the Nebraska Health
31 Care Cash Fund in any fiscal year.

1 ~~It Except as otherwise provided in subsections (5) and (6) of this~~
2 ~~section, it~~ is the intent of the Legislature that no additional programs
3 are funded through the Nebraska Health Care Cash Fund until funding for
4 all programs with an appropriation from the fund during FY2012-13 are
5 restored to their FY2012-13 levels.

6 (2) Any money in the Nebraska Health Care Cash Fund available for
7 investment shall be invested by the state investment officer pursuant to
8 the Nebraska Capital Expansion Act and the Nebraska State Funds
9 Investment Act.

10 (3) The University of Nebraska and postsecondary educational
11 institutions having colleges of medicine in Nebraska and their affiliated
12 research hospitals in Nebraska, as a condition of receiving any funds
13 appropriated or transferred from the Nebraska Health Care Cash Fund,
14 shall not discriminate against any person on the basis of sexual
15 orientation.

16 (4) The State Treasurer shall transfer fifteen million dollars from
17 the Nebraska Health Care Cash Fund on or after July 1, 2022, but before
18 June 30, 2023, to the Board of Regents of the University of Nebraska for
19 the University of Nebraska Medical Center for pancreatic cancer research
20 at the University of Nebraska Medical Center. Transfers from the Nebraska
21 Health Care Cash Fund in this subsection shall be contingent upon receipt
22 of any matching funds from private or other sources, up to fifteen
23 million dollars, certified by the budget administrator of the budget
24 division of the Department of Administrative Services. Upon receipt of
25 any matching funds certified by the budget administrator, the State
26 Treasurer shall transfer an equal amount of funds to the Board of Regents
27 of the University of Nebraska.

28 **Sec. 165.** Section 72-1001, Revised Statutes Supplement, 2025, is
29 amended to read:

30 72-1001 The Nebraska Capital Construction Fund is created. The fund
31 shall consist of revenue and transfers credited to the fund as authorized

1 by law. Money shall be appropriated from the fund to state agencies for
2 making payments on projects as determined by the Legislature, including,
3 but not limited to, purchases of land, structural improvements to land,
4 acquisition of buildings, construction of buildings, including
5 architectural and engineering costs, replacement of or major repairs to
6 structural improvements to land or buildings, additions to existing
7 structures, remodeling of buildings, and acquisition of equipment and
8 furnishings of new or remodeled buildings. The fund shall be administered
9 by the State Treasurer as a multiple-agency-use fund and appropriated to
10 state agencies as determined by the Legislature. Transfers may be made
11 from the fund to the Capitol Restoration Cash Fund at the direction of
12 the Legislature. Any money in the Nebraska Capital Construction Fund
13 available for investment shall be invested by the state investment
14 officer pursuant to the Nebraska Capital Expansion Act and the Nebraska
15 State Funds Investment Act. ~~Prior to July 1, 2025, any investment~~
16 ~~earnings from investment of money in the Nebraska Capital Construction~~
17 ~~Fund shall be credited to such fund, except that for fiscal years 2023-24~~
18 ~~and 2024-25, any investment earnings from investment of money in the~~
19 ~~Nebraska Capital Construction Fund from transfers credited to such fund~~
20 ~~that are designated for the construction of a new state prison shall be~~
21 ~~credited as provided in section 84-622. Beginning July 1, 2025, through~~
22 ~~June 30, 2027, any investment earnings from investment of money in the~~
23 ~~Nebraska Capital Construction Fund shall be credited to the General Fund.~~
24 ~~Beginning July 1, 2027, any investment earnings from investment of money~~
25 ~~in the Nebraska Capital Construction Fund shall be credited to the fund.~~

26 **Sec. 166.** Section 74-1317, Revised Statutes Cumulative Supplement,
27 2024, is amended to read:

28 74-1317 In order to promote public safety at the intersection of
29 railroad lines and all classes of highways, there is hereby created a
30 special fund known as the Grade Crossing Protection Fund which shall be
31 established in the state treasury to be used in furnishing financial

1 assistance in the improvement of the safety of railroad grade crossings
2 in this state, including the elimination of such crossings, the
3 construction, substantial modification, or improvement of and the
4 maintenance of automatic crossing protection at such grade crossings, and
5 the construction and maintenance of overpasses and underpasses at
6 railroad crossings, except that transfers may be made from the fund to
7 the General Fund at the direction of the Legislature. Any money in the
8 Grade Crossing Protection Fund ~~fund~~ available for investment shall be
9 invested by the state investment officer pursuant to the Nebraska Capital
10 Expansion Act and the Nebraska State Funds Investment Act. Beginning
11 October 1, 2024, any investment earnings from investment of money in the
12 fund shall be credited to the General Fund.

13 **Sec. 167.** Section 77-1420, Revised Statutes Supplement, 2025, is
14 amended to read:

15 77-1420 (1) The State Treasurer shall deposit money received by the
16 Nebraska educational savings plan trust into three funds: The Education
17 Savings Plan Program Fund, the Education Savings Plan Expense Fund, and
18 the Education Savings Plan Administrative Fund. The State Treasurer shall
19 deposit money received by the trust into the appropriate fund. The State
20 Treasurer and Accounting Administrator of the Department of
21 Administrative Services shall determine the state fund types necessary to
22 comply with section 529 of the Internal Revenue Code and state policy.
23 The money in the funds shall be invested by the state investment officer
24 pursuant to policies established by the Nebraska Investment Council. The
25 program fund, the expense fund, and the administrative fund shall be
26 separately administered. The Nebraska educational savings plan trust
27 shall be operated with no General Fund appropriations.

28 (2) The Education Savings Plan Program Fund is created. All money
29 paid in connection with participation agreements and all investment
30 income earned on such money shall be deposited as received into separate
31 accounts within the program fund. Contributions to the trust may only be

1 made in the form of cash. All funds generated in connection with
2 participation agreements shall be deposited into the appropriate accounts
3 within the program fund. A participant or beneficiary shall not provide
4 investment direction regarding program contributions or earnings held by
5 the trust. Until January 1, 2029, money accrued in the program fund may
6 be used for the benefit of a beneficiary for payments to any eligible
7 postsecondary educational institution, but shall not be used to pay
8 expenses associated with attending kindergarten through grade twelve.
9 Beginning January 1, 2029, money accrued in the program fund may be used
10 for the benefit of a beneficiary for payments to any elementary or
11 secondary school or eligible postsecondary educational institution. Any
12 money in the program fund available for investment shall be invested by
13 the state investment officer pursuant to the Nebraska Capital Expansion
14 Act and the Nebraska State Funds Investment Act.

15 (3) The Education Savings Plan Administrative Fund is created. Money
16 from the trust transferred from the expense fund to the administrative
17 fund in an amount authorized by an appropriation from the Legislature
18 shall be utilized to pay for the costs of administering, operating, and
19 maintaining the trust, to the extent permitted by section 529 of the
20 Internal Revenue Code. The administrative fund shall not be credited with
21 any money other than money transferred from the expense fund in an amount
22 authorized by an appropriation by the Legislature or any interest income
23 earned on the balances held in the administrative fund. Transfers may be
24 made from the administrative fund to the Education Future Fund at the
25 direction of the Legislature. Any money in the administrative fund
26 available for investment shall be invested by the state investment
27 officer pursuant to the Nebraska Capital Expansion Act and the Nebraska
28 State Funds Investment Act.

29 (4)(a) The Education Savings Plan Expense Fund is created. The
30 expense fund shall be funded with fees assessed to the program fund. The
31 State Treasurer shall use the expense fund:

1 (i) To pay costs associated with the Nebraska educational savings
2 plan trust; and

3 (ii) For the purposes described in the Meadowlark Act;

4 (iii) To transfer from the expense fund to the State Investment
5 Officer's Cash Fund an amount equal to the pro rata share of the budget
6 appropriated to the Nebraska Investment Council as permitted in section
7 72-1249.02, to cover reasonable expenses incurred for investment
8 management of the Nebraska educational savings plan trust. Annually and
9 prior to such transfer to the State Investment Officer's Cash Fund, the
10 State Treasurer shall report to the budget division of the Department of
11 Administrative Services and to the Legislative Fiscal Analyst the amounts
12 transferred during the previous fiscal year. The report submitted to the
13 Legislative Fiscal Analyst shall be submitted electronically.

14 (b) Transfers may be made from the expense fund to the Education
15 Future Fund at the direction of the Legislature. Any money in the expense
16 fund available for investment shall be invested by the state investment
17 officer pursuant to the Nebraska Capital Expansion Act and the Nebraska
18 State Funds Investment Act.

19 **Sec. 168.** Section 77-27,144, Revised Statutes Supplement, 2025, is
20 amended to read:

21 77-27,144 (1) The Tax Commissioner shall collect the tax imposed by
22 any incorporated municipality concurrently with collection of a state tax
23 in the same manner as the state tax is collected. The Tax Commissioner
24 shall remit monthly the proceeds of the tax to the incorporated
25 municipalities levying the tax, after deducting the amount of refunds
26 made and one and five hundredths ~~three~~ percent of the remainder to be
27 credited to the Municipal Equalization Fund and one and ninety-five
28 hundredths percent to the Department of Revenue Enforcement Fund.

29 (2)(a) Deductions for a refund made pursuant to section 77-4105,
30 77-4106, 77-5725, or 77-5726 and owed by a city of the first class, city
31 of the second class, or village shall be delayed for one year after the

1 refund has been made to the taxpayer. The Department of Revenue shall
2 notify the municipality liable for a refund exceeding one thousand five
3 hundred dollars of the pending refund, the amount of the refund, and the
4 month in which the deduction will be made or begin, except that if the
5 amount of a refund claimed under section 77-4105, 77-4106, 77-5725, or
6 77-5726 exceeds twenty-five percent of the municipality's total sales and
7 use tax receipts, net of any refunds or sales tax collection fees, for
8 the municipality's prior fiscal year, the department shall deduct the
9 refund over the period of one year in equal monthly amounts beginning
10 after the one-year notification period required by this subdivision.

11 (b) Deductions for a refund made pursuant to section 77-4105,
12 77-4106, 77-5725, or 77-5726 and owed by a city of the metropolitan class
13 or city of the primary class shall be made as follows:

14 (i) During calendar year 2023, such deductions shall be made in
15 accordance with subsection (1) of this section; and

16 (ii) During calendar year 2024 and each calendar year thereafter,
17 such deductions shall be made based on estimated amounts as described in
18 this subdivision. On or before March 1, 2023, and on or before March 1 of
19 each year thereafter, the Department of Revenue shall notify each city of
20 the metropolitan class and city of the primary class of the total amount
21 of such refunds that are estimated to be paid during the following
22 calendar year. Such estimated amount shall be used to establish the total
23 amount to be deducted in the following calendar year. The department
24 shall deduct such amount over the following calendar year in twelve equal
25 monthly amounts. Beginning with the notification sent in calendar year
26 2025, the notification shall include any adjustment needed for the prior
27 calendar year to account for any difference between the estimated amount
28 deducted in such prior calendar year and the actual amount of refunds
29 paid in such year.

30 (3) Deductions for a refund made pursuant to the Imagine Nebraska
31 Act shall be delayed as provided in this subsection after the refund has

1 been made to the taxpayer. The Department of Revenue shall notify each
2 municipality liable for a refund exceeding one thousand five hundred
3 dollars of the pending refund and the amount of the refund claimed under
4 the ImagiNE Nebraska Act. The notification shall be made by March 1 of
5 each year beginning in 2021 and shall be used to establish the refund
6 amount for the following calendar year. The notification shall include
7 any excess or underpayment from the prior calendar year. The department
8 shall deduct the refund over a period of one year in equal monthly
9 amounts beginning in January following the notification. This subsection
10 applies to total annual refunds exceeding one million dollars or twenty-
11 five percent of the municipality's total sales and use tax receipts for
12 the prior fiscal year, whichever is the lesser amount.

13 (4) Deductions for a refund made pursuant to the Urban Redevelopment
14 Act shall be delayed as provided in this subsection after the refund has
15 been made to the taxpayer. The Department of Revenue shall notify each
16 municipality liable for a refund exceeding one thousand five hundred
17 dollars of the pending refund and the amount of the refund claimed under
18 the Urban Redevelopment Act. The notification shall be made by March 1 of
19 each year beginning in 2022 and shall be used to establish the refund
20 amount for the following calendar year. The notification shall include
21 any excess or underpayment from the prior calendar year. The department
22 shall deduct the refund over a period of one year in equal monthly
23 amounts beginning in January following the notification. This subsection
24 applies to total annual refunds exceeding one million dollars or twenty-
25 five percent of the municipality's total sales and use tax receipts for
26 the prior fiscal year, whichever is the lesser amount.

27 (5) The Tax Commissioner shall keep full and accurate records of all
28 money received and distributed under the provisions of the Local Option
29 Revenue Act. The municipality may request the names and addresses of the
30 retailers which have collected the tax as provided in subsection (13) of
31 section 77-2711 and may certify an individual to request and review

1 confidential sales and use tax returns and sales and use tax return
2 information as provided in subsection (14) of section 77-2711.

3 (6) When proceeds of a tax levy are received but the identity of the
4 incorporated municipality which levied the tax is unknown and is not
5 identified within six months after receipt, the amount shall be credited
6 to the Municipal Equalization Fund.

7 (7)(a) Every qualifying business that has filed an application to
8 receive tax incentives under the Employment and Investment Growth Act,
9 the Nebraska Advantage Act, the Imagine Nebraska Act, or the Urban
10 Redevelopment Act shall, with respect to such acts, provide annually to
11 each municipality, in aggregate data, the maximum amount the qualifying
12 business is eligible to receive in the current year in refunds of local
13 sales and use taxes of the municipality and exemptions for the previous
14 year, and the estimate of annual refunds of local sales and use taxes of
15 the municipality and exemptions such business intends to claim in each
16 future year. The qualifying business shall provide this information to
17 the municipality on or before June 30 of each year. Such information
18 shall be kept confidential by the municipality unless publicly disclosed
19 previously by the taxpayer or by the State of Nebraska.

20 (b) The municipality may request from the Department of Revenue a
21 list of the qualifying businesses which have filed an application to
22 receive tax incentives under the Employment and Investment Growth Act,
23 the Nebraska Advantage Act, the Imagine Nebraska Act, or the Urban
24 Redevelopment Act. The request may be made annually and shall be
25 submitted to the Department of Revenue on or before June 30 of each year.

26 (c) For purposes of this subsection, municipality means a
27 municipality that has adopted the local option sales and use tax under
28 the Local Option Revenue Act and to which the qualifying business has
29 paid such sales and use tax.

30 (d) Any amounts held by a municipality to make sales and use tax
31 refunds under the Employment and Investment Growth Act, the Nebraska

1 Advantage Act, the Imagine Nebraska Act, and the Urban Redevelopment Act
2 shall not count toward any budgeted restricted funds limitation as
3 provided in section 13-519 or toward any cash reserve limitation as
4 provided in section 13-504 and shall be excluded from the limitations of
5 the Property Tax Growth Limitation Act.

6 **Sec. 169.** Section 77-4025, Revised Statutes Supplement, 2025, is
7 amended to read:

8 77-4025 (1) There is hereby created a cash fund in the Department of
9 Revenue to be known as the Tobacco Products Administration Cash Fund. All
10 revenue collected or received by the Tax Commissioner from the license
11 fees, certification fees, and taxes imposed by the Tobacco Products Tax
12 Act shall be remitted to the State Treasurer for credit to the Tobacco
13 Products Administration Cash Fund, except that all such revenue relating
14 to electronic nicotine delivery systems shall be remitted to the State
15 Treasurer for credit to the General Fund.

16 (2) All costs required for administration of the Tobacco Products
17 Tax Act shall be paid from the Tobacco Products Administration Cash Fund.
18 Credits and refunds allowed under the act shall be paid from the Tobacco
19 Products Administration Cash Fund. Any receipts, after credits and
20 refunds, in excess of the amounts sufficient to cover the costs of
21 administration may be transferred to the General Fund or the Department
22 of Revenue Enforcement Fund at the direction of the Legislature.

23 (3) The State Treasurer shall transfer eleven ~~nine~~ million five
24 hundred thousand dollars from the Tobacco Products Administration Cash
25 Fund to the Department of Revenue Enforcement ~~General~~ Fund on or after
26 July 1, 2025, but on or before June 30, 2026, on such dates and in such
27 amounts as directed by the budget administrator of the budget division of
28 the Department of Administrative Services. The State Treasurer shall
29 transfer twelve ~~nine~~ million five hundred thousand dollars from the
30 Tobacco Products Administration Cash Fund to the Department of Revenue
31 Enforcement ~~General~~ Fund on or after July 1, 2026, but on or before June

1 30, 2027, on such dates and in such amounts as directed by the budget
2 administrator of the budget division of the Department of Administrative
3 Services. The State Treasurer shall transfer twelve nine million five
4 hundred thousand dollars from the Tobacco Products Administration Cash
5 Fund to the Department of Revenue Enforcement ~~General~~ Fund on or after
6 July 1, 2027, but on or before June 30, 2028, on such dates and in such
7 amounts as directed by the budget administrator of the budget division of
8 the Department of Administrative Services. The State Treasurer shall
9 transfer nine million five hundred thousand dollars from the Tobacco
10 Products Administration Cash Fund to the Department of Revenue
11 Enforcement ~~General~~ Fund on or after July 1, 2028, but on or before June
12 30, 2029, on such dates and in such amounts as directed by the budget
13 administrator of the budget division of the Department of Administrative
14 Services.

15 (4) Any money in the Tobacco Products Administration Cash Fund
16 available for investment shall be invested by the state investment
17 officer pursuant to the Nebraska Capital Expansion Act and the Nebraska
18 State Funds Investment Act.

19 **Sec. 170.** Section 77-4212, Revised Statutes Cumulative Supplement,
20 2024, is amended to read:

21 77-4212 (1) For tax year 2007, the amount of relief granted under
22 the Property Tax Credit Act shall be one hundred five million dollars.
23 For tax year 2008, the amount of relief granted under the act shall be
24 one hundred fifteen million dollars. It is the intent of the Legislature
25 to fund the Property Tax Credit Act for tax years after tax year 2008
26 using available revenue. For tax year 2017, the amount of relief granted
27 under the act shall be two hundred twenty-four million dollars. For tax
28 year 2020 through tax year 2022, the minimum amount of relief granted
29 under the act shall be two hundred seventy-five million dollars. For tax
30 year 2023, the minimum amount of relief granted under the act shall be
31 three hundred sixty million dollars. For tax year 2024, the minimum

1 amount of relief granted under the act shall be three hundred ninety-five
2 million dollars. For tax year 2025, the minimum amount of relief granted
3 under the act shall be four hundred thirty million dollars. For tax year
4 2026, the minimum amount of relief granted under the act shall be four
5 hundred forty-five million dollars. For tax year 2027, the minimum amount
6 of relief granted under the act shall be four hundred sixty million
7 dollars. For tax year 2028, the minimum amount of relief granted under
8 the act shall be four hundred seventy-five million dollars. For tax year
9 2029, the minimum amount of relief granted under the act shall be the
10 minimum amount from the prior tax year plus a percentage increase equal
11 to the percentage increase, if any, in the total assessed value of all
12 real property in the state from the prior year to the current year, as
13 determined by the Department of Revenue, plus an additional seventy-five
14 million dollars. For tax year 2030 and each tax year thereafter, the
15 minimum amount of relief granted under the act shall be the minimum
16 amount from the prior tax year plus a percentage increase equal to the
17 percentage increase, if any, in the total assessed value of all real
18 property in the state from the prior year to the current year, as
19 determined by the Department of Revenue. If money is transferred or
20 credited to the Property Tax Credit Cash Fund pursuant to any other state
21 law, such amount shall be added to the minimum amount required under this
22 subsection when determining the total amount of relief granted under the
23 act. The relief shall be in the form of a property tax credit which
24 appears on the property tax statement.

25 (2)(a) For tax years prior to tax year 2017, to determine the amount
26 of the property tax credit, the county treasurer shall multiply the
27 amount disbursed to the county under subdivision (4)(a) of this section
28 by the ratio of the real property valuation of the parcel to the total
29 real property valuation in the county. The amount determined shall be the
30 property tax credit for the property.

31 (b) Beginning with tax year 2017, to determine the amount of the

1 property tax credit, the county treasurer shall multiply the amount
2 disbursed to the county under subdivision (4)(b) of this section by the
3 ratio of the credit allocation valuation of the parcel to the total
4 credit allocation valuation in the county. The amount determined shall be
5 the property tax credit for the property.

6 (3) If the real property owner qualifies for a homestead exemption
7 under sections 77-3501 to 77-3529, the owner shall also be qualified for
8 the relief provided in the act to the extent of any remaining liability
9 after calculation of the relief provided by the homestead exemption. If
10 the credit results in a property tax liability on the homestead that is
11 less than zero, the amount of the credit which cannot be used by the
12 taxpayer shall be returned to the Property Tax Administrator by July 1 of
13 the year the amount disbursed to the county was disbursed. The Property
14 Tax Administrator shall immediately credit any funds returned under this
15 subsection to the Property Tax Credit Cash Fund. Upon the return of any
16 funds under this subsection, the county treasurer shall electronically
17 file a report with the Property Tax Administrator, on a form prescribed
18 by the Tax Commissioner, indicating the amount of funds distributed to
19 each taxing unit in the county in the year the funds were returned, any
20 collection fee retained by the county in such year, and the amount of
21 unused credits returned.

22 (4)(a) For tax years prior to tax year 2017, the amount disbursed to
23 each county shall be equal to the amount available for disbursement
24 determined under subsection (1) of this section multiplied by the ratio
25 of the real property valuation in the county to the real property
26 valuation in the state. By September 15, the Property Tax Administrator
27 shall determine the amount to be disbursed under this subdivision to each
28 county and certify such amounts to the State Treasurer and to each
29 county. The disbursements to the counties shall occur in two equal
30 payments, the first on or before January 31 and the second on or before
31 April 1. After retaining one percent of the receipts for costs, the

1 county treasurer shall allocate the remaining receipts to each taxing
2 unit levying taxes on taxable property in the tax district in which the
3 real property is located in the same proportion that the levy of such
4 taxing unit bears to the total levy on taxable property of all the taxing
5 units in the tax district in which the real property is located.

6 (b) Beginning with tax year 2017, the amount disbursed to each
7 county shall be equal to the amount available for disbursement determined
8 under subsection (1) of this section multiplied by the ratio of the
9 credit allocation valuation in the county to the credit allocation
10 valuation in the state. By September 15, the Property Tax Administrator
11 shall determine the amount to be disbursed under this subdivision to each
12 county and certify such amounts to the State Treasurer and to each
13 county. The disbursements to the counties shall occur in two equal
14 payments, the first on or before January 31 and the second on or before
15 April 1, except that in 2026, the second payment may occur as soon as
16 administratively possible after April 1. After retaining one percent of
17 the receipts for costs, the county treasurer shall allocate the remaining
18 receipts to each taxing unit based on its share of the credits granted to
19 all taxpayers in the taxing unit.

20 (5) For purposes of this section, credit allocation valuation means
21 the taxable value for all real property except agricultural land and
22 horticultural land, one hundred twenty percent of taxable value for
23 agricultural land and horticultural land that is not subject to special
24 valuation, and one hundred twenty percent of taxable value for
25 agricultural land and horticultural land that is subject to special
26 valuation.

27 (6) The State Treasurer shall transfer from the General Fund to the
28 Property Tax Credit Cash Fund one hundred five million dollars by August
29 1, 2007, and one hundred fifteen million dollars by August 1, 2008.

30 (7) The Legislature shall have the power to transfer funds from the
31 Property Tax Credit Cash Fund to the General Fund.

1 **Sec. 171.** Section 77-5601, Revised Statutes Supplement, 2025, is
2 amended to read:

3 77-5601 (1) From August 1, 2004, through October 31, 2004, there
4 shall be conducted a tax amnesty program with regard to taxes due and
5 owing that have not been reported to the Department of Revenue. Any
6 person applying for tax amnesty shall pay all unreported taxes that were
7 due on or before April 1, 2004. Any person that applies for tax amnesty
8 and is accepted by the Tax Commissioner shall have any penalties and
9 interest waived on unreported and delinquent taxes notwithstanding any
10 other provisions of law to the contrary.

11 (2) To be eligible for the tax amnesty provided by this section, the
12 person shall apply for amnesty within the amnesty period, file a return
13 for each taxable period for which the amnesty is requested by December
14 31, 2004, if no return has been filed, and pay in full all taxes for
15 which amnesty is sought with the return or within thirty days after the
16 application if a return was filed prior to the amnesty period. Tax
17 amnesty shall not be available for any person that is under civil or
18 criminal audit, investigation, or prosecution for unreported or
19 delinquent taxes by this state or the United States Government on or
20 before April 16, 2004.

21 (3) The department shall not seek civil or criminal prosecution
22 against any person for any taxable period for which amnesty has been
23 granted. The Tax Commissioner shall develop forms for applying for the
24 tax amnesty program, develop procedures for qualification for tax
25 amnesty, and conduct a public awareness campaign publicizing the program.

26 (4) If a person elects to participate in the amnesty program, the
27 election shall constitute an express and irrevocable relinquishment of
28 all administrative and judicial rights to challenge the imposition of the
29 tax or its amount. Nothing in this section shall prohibit the department
30 from adjusting a return as a result of any state or federal audit.

31 (5)(a) Except for any local option sales tax collected and returned

1 to the appropriate municipality and any motor vehicle fuel, diesel fuel,
2 and compressed fuel taxes, which shall be deposited in the Highway Trust
3 Fund or Highway Allocation Fund as provided by law, no less than eighty
4 percent of all revenue received pursuant to the tax amnesty program shall
5 be deposited in the General Fund and ten percent, not to exceed five
6 hundred thousand dollars, shall be deposited in the Department of Revenue
7 Enforcement Fund. Any amount that would otherwise be deposited in the
8 Department of Revenue Enforcement Fund that is in excess of the five-
9 hundred-thousand-dollar limitation shall be deposited in the General
10 Fund.

11 (b) For fiscal year 2005-06, all proceeds in the Department of
12 Revenue Enforcement Fund shall be appropriated to the department for
13 purposes of employing investigators, agents, and auditors and otherwise
14 increasing personnel for enforcement of the Nebraska Revenue Act of 1967.

15 (c) For fiscal years after fiscal year 2005-06, twenty percent of
16 all proceeds received during the previous calendar year due to the
17 efforts of auditors and investigators hired pursuant to subdivision (5)
18 (b) of this section, not to exceed seven hundred fifty thousand dollars,
19 shall be deposited in the Department of Revenue Enforcement Fund for
20 purposes of employing investigators and auditors or continuing such
21 employment for purposes of increasing enforcement of the act.

22 (d) Ten percent of all proceeds received during each calendar year
23 due to the contracts entered into pursuant to section 77-367 shall be
24 deposited in the Department of Revenue Enforcement Fund for purposes of
25 identifying nonfilers of returns, underreporters, nonpayers of taxes, and
26 improper or fraudulent payments.

27 (6)(a) The department shall prepare a report by April 1, 2005, and
28 by February 1 of each year thereafter detailing the results of the tax
29 amnesty program and the subsequent enforcement efforts. For the report
30 due April 1, 2005, the report shall include (i) the amount of revenue
31 obtained as a result of the tax amnesty program broken down by tax

1 program, (ii) the amount obtained from instate taxpayers and from out-of-
2 state taxpayers, and (iii) the amount obtained from individual taxpayers
3 and from business enterprises.

4 (b) For reports due in subsequent years, the report shall include
5 (i) the number of personnel hired for purposes of subdivision (5)(b) of
6 this section and their duties, (ii) a description of lists, software,
7 programming, computer equipment, and other technological methods acquired
8 and the purposes of each, and (iii) the amount of new revenue obtained as
9 a result of the new personnel and acquisitions during the prior calendar
10 year, broken down into the same categories as described in subdivision
11 (6)(a) of this section.

12 ~~(7)(a) (7)~~ The Department of Revenue Enforcement Fund is created.
13 The money in the fund shall be used by the Department of Revenue for the
14 administration and enforcement of any activity or function administered
15 by the Tax Commissioner.

16 (b) Transfers may be made from the Department of Revenue Enforcement
17 Fund to the General Fund at the direction of the Legislature. The
18 Department of Revenue Enforcement Fund may receive transfers from the
19 Civic and Community Center Financing Fund at the direction of the
20 Legislature for the purpose of administering the Sports Arena Facility
21 Financing Assistance Act. ~~The Department of Revenue Enforcement Fund~~
22 ~~shall include any money credited to the fund (a) under section 77-2703,~~
23 ~~and such money shall be used by the Department of Revenue to defray the~~
24 ~~costs incurred to implement Laws 2019, LB237, (b) under the Mechanical~~
25 ~~Amusement Device Tax Act, and such money shall be used by the department~~
26 ~~to defray the costs incurred to implement and enforce Laws 2019, LB538,~~
27 ~~and any rules and regulations adopted and promulgated to carry out Laws~~
28 ~~2019, LB538, (c) under section 77-2906, and such money shall be used by~~
29 ~~the Department of Revenue to defray the costs incurred to implement Laws~~
30 ~~2020, LB310, (d) under the Kratom Consumer Protection Act, and such money~~
31 ~~shall be used by the Department of Revenue to defray the costs incurred~~

1 ~~to administer the act, and (e) under section 77-3,124.~~ Any money in the
2 Department of Revenue Enforcement Fund available for investment shall be
3 invested by the state investment officer pursuant to the Nebraska Capital
4 Expansion Act and the Nebraska State Funds Investment Act. Beginning
5 October 1, 2024, any investment earnings from investment of money in the
6 fund shall be credited to the General Fund.

7 (8) For purposes of this section, taxes mean any taxes collected by
8 the department, including, but not limited to state and local sales and
9 use taxes, individual and corporate income taxes, financial institutions
10 deposit taxes, motor vehicle fuel, diesel fuel, and compressed fuel
11 taxes, cigarette taxes, transfer taxes, and charitable gaming taxes.

12 **Sec. 172.** Section 77-7305, Revised Statutes Supplement, 2025, is
13 amended to read:

14 77-7305 (1) The School District Property Tax Relief Act shall apply
15 to tax year 2024 and each tax year thereafter. The property tax relief
16 shall be in the form of property tax credits which appear on property tax
17 statements. Property tax credits granted under the act shall be credited
18 against the amount of property taxes owed to school districts. The total
19 amount of property tax relief granted under the act shall be determined
20 as follows:

21 (a) For tax year 2024, the minimum amount of relief granted under
22 the act shall be seven hundred fifty million dollars. For tax year 2025,
23 the minimum amount of relief granted under the act shall be seven hundred
24 eighty million dollars. For tax year 2026, the minimum amount of relief
25 granted under the act shall be eight hundred eight million dollars. For
26 tax year 2027, the minimum amount of relief granted under the act shall
27 be eight hundred thirty-eight million dollars. For tax year 2028, the
28 minimum amount of relief granted under the act shall be eight hundred
29 seventy million dollars. For tax year 2029, the minimum amount of relief
30 granted under the act shall be nine hundred two million dollars. For tax
31 year 2030 and each tax year thereafter, the minimum amount of relief

1 granted under the act shall be the minimum amount of relief from the
2 prior year, excluding any additional relief provided pursuant to
3 subdivision (1)(b) of this section, with such amount then increased by
4 three percent; and

5 (b) If money is transferred to the School District Property Tax
6 Relief Credit Fund pursuant to section 77-4602, such amount shall be
7 added to the minimum amount required under subdivision (1)(a) of this
8 section when determining the total amount of relief granted under the act
9 for the tax year in which the transfer occurs. If no such transfer occurs
10 in a given tax year, the minimum amount required under subdivision (1)(a)
11 of this section shall be the total amount of relief granted under the act
12 for such tax year.

13 (2) To determine the amount of the property tax credit for each
14 parcel, the county treasurer shall multiply the amount disbursed to the
15 county under subsection (4) of this section by the ratio of the school
16 district taxes levied in the current year on the parcel to the school
17 district taxes levied in the current year on all real property in the
18 county. The amount so determined shall be the property tax credit for
19 that parcel.

20 (3) If the real property owner qualifies for a homestead exemption
21 under sections 77-3501 to 77-3529, the owner shall also be qualified for
22 the property tax credit provided in this section to the extent of any
23 remaining liability after calculation of the homestead exemption. If the
24 property tax credit provided in this section results in a property tax
25 liability on the homestead that is less than zero, the amount of the
26 credit which cannot be used by the taxpayer shall be returned to the
27 Property Tax Administrator by July 1 of the year the amount disbursed to
28 the county was disbursed. The Property Tax Administrator shall
29 immediately credit any funds returned under this subsection to the School
30 District Property Tax Relief Credit Fund. Upon the return of any funds
31 under this subsection, the county treasurer shall electronically file a

1 report with the Property Tax Administrator, on a form prescribed by the
2 Tax Commissioner, indicating the amount of funds distributed to each
3 school district in the county in the year the funds were returned and the
4 amount of unused credits returned.

5 (4) The amount disbursed to each county under this section shall be
6 equal to the amount available for disbursement under subsection (1) of
7 this section multiplied by the ratio of the school district taxes levied
8 in the prior year on all real property in the county to the school
9 district taxes levied in the prior year on all real property in the
10 state. By September 15, 2024, and by September 15 of each year
11 thereafter, the Property Tax Administrator shall determine the amount to
12 be disbursed under this subsection to each county and shall certify such
13 amounts to the State Treasurer and to each county. The disbursements to
14 the counties shall occur in two equal payments, the first on or before
15 January 31 and the second on or before April 1, except that in 2026, the
16 second payment may occur as soon as administratively possible after April
17 1.

18 (5) After retaining one percent of the amount received under
19 subsection (4) of this section for costs, the county treasurer shall
20 disburse the remaining funds, which are credited against the amount of
21 property taxes owed to school districts, in the same manner as if such
22 funds had been received in the form of property tax payments for property
23 taxes owed to school districts, meaning any amounts attributable to
24 divided taxes pursuant to section 18-2147 of the Community Development
25 Law shall be remitted to the applicable authority for which such taxes
26 were divided.

27 (6) The School District Property Tax Relief Credit Fund shall be
28 used for purposes of making the disbursements to counties required under
29 subsection (4) of this section.

30 **Sec. 173.** Section 79-303, Reissue Revised Statutes of Nebraska, is
31 amended to read:

1 79-303 (1) The State Department of Education may provide for a
2 system of charges for services rendered by the administrative support
3 programs of the department to all other programs within the department.
4 Such charges received for administrative support services shall be
5 credited to the State Department of Education Revolving Fund, which fund
6 is hereby created. Expenditures shall be made from such fund to finance
7 the operation of the administrative support programs of the department in
8 accordance with appropriations made by the Legislature.

9 (2) The Director of Administrative Services, upon receipt of proper
10 vouchers approved by the Commissioner of Education, shall issue warrants
11 out of the State Department of Education Revolving Fund. Transfers may be
12 made from the fund to the General Fund at the direction of the
13 Legislature. Any money in the State Department of Education Revolving
14 Fund ~~fund~~ available for investment shall be invested by the state
15 investment officer pursuant to the Nebraska Capital Expansion Act and the
16 Nebraska State Funds Investment Act.

17 **Sec. 174.** Section 79-1035.01, Reissue Revised Statutes of Nebraska,
18 is amended to read:

19 79-1035.01 The permanent school fund is the fund described in
20 Article VII, sections 7 and 8, of the Constitution of Nebraska, the
21 principal of which shall be held and invested in perpetuity by the state
22 in trust for the support of its common schools. The annual interest,
23 long-term investment net earnings, and other income, but not the original
24 perpetual principal balance, is subject to use for the support and
25 maintenance of the common schools in each public school district of the
26 state as the Legislature provides in accordance with Article VII, section
27 9, of the Constitution of Nebraska.

28 **Sec. 175.** Section 79-2607, Reissue Revised Statutes of Nebraska, is
29 amended to read:

30 79-2607 (1) For purposes of this section:

31 (a) Evidence-based reading instruction means instruction in reading

1 that is in alignment with scientifically based reading research and does
2 not include the three-cueing system model of reading instruction; and

3 (b) Three-cueing system model of reading instruction is an approach
4 to foundational skills instruction that involves the use of three
5 different types of instructional cues which include semantic, syntactic,
6 and graphophonic.

7 (2)(a) The State Department of Education shall develop and implement
8 a professional learning system to help provide sustained professional
9 learning and training regarding evidence-based reading instruction for
10 teachers who teach children from four years of age through third grade at
11 an approved or accredited school and teachers employed by an early
12 childhood education program approved by the State Board of Education. The
13 professional learning system shall include information and tips for
14 teachers related to helping children and families work with local family
15 literacy centers to strengthen home and family literacy programs and
16 better instruct children in reading.

17 (b) Approved or accredited elementary schools and early childhood
18 education programs approved by the State Board of Education shall ensure
19 that teachers who teach children from four years of age through third
20 grade are aware of the professional learning system and are adequately
21 trained regarding evidence-based reading instruction to effectively
22 instruct students in reading.

23 (3) The State Department of Education shall work with educational
24 service units to provide regional coaches to approved or accredited
25 elementary schools to provide assistance and job-embedded training
26 relating to evidence-based reading instruction to teachers who teach
27 students in kindergarten through third grade.

28 (4) On or before September 30 of each year, the Commissioner of
29 Education shall file a report electronically with the Clerk of the
30 Legislature relating to the status and use of the professional learning
31 system implemented pursuant to this section.

1 (5) It is the intent of the Legislature to appropriate two million
2 dollars from the Education Future Fund for each fiscal year beginning
3 with fiscal year 2024-25 through fiscal year ~~2029-30~~ 2026-27 to the State
4 Department of Education to provide regional coaches and job-embedded
5 training relating to evidence-based reading instruction pursuant to
6 subsection (2) or (3) of this section.

7 (6) The State Department of Education may provide technical
8 assistance as needed to assist school boards in carrying out the Nebraska
9 Reading Improvement Act.

10 (7) The department may adopt and promulgate rules and regulations to
11 carry out the act.

12 **Sec. 176.** Section 80-401, Reissue Revised Statutes of Nebraska, is
13 amended to read:

14 80-401 (1) There is hereby established a fund to be known as the
15 Nebraska Veterans' Aid Fund. The Nebraska Investment Council is directed
16 to purchase bonds or notes issued by the government of the United States
17 or the State of Nebraska, or any county, school district, or municipality
18 therein, with a face value of twelve million dollars, as of August 1,
19 1984, to carry out sections 80-401 to 80-405 and to place them in the
20 custody and control of the State Treasurer of the State of Nebraska under
21 the same conditions as other state money.

22 (2) Such fund shall be managed as follows: (a) When necessary to pay
23 a premium for bonds for such fund, the amount of the premium shall be
24 amortized over the term of the bonds from the interest received on such
25 bonds; and (b) when bonds for such fund are purchased at a discount, the
26 amount of the discount shall be used to purchase additional bonds, it
27 being contemplated that the face amount of the bonds in such fund may in
28 this manner aggregate in excess of twelve million dollars at some future
29 time. Transfers may be made from the Nebraska Veterans' Aid Fund to the
30 Department of Veterans' Affairs Cash Fund ~~Veteran Cemetery Construction~~
31 ~~Fund~~ at the direction of the Legislature until ~~July 30, 2024~~. The State

1 ~~Treasurer shall transfer four million dollars from the Nebraska Veterans'~~
2 ~~Aid Fund to the Veteran Cemetery Construction Fund on July 15, 2023. The~~
3 ~~State Treasurer shall transfer four million dollars from the Nebraska~~
4 ~~Veterans' Aid Fund to the Veteran Cemetery Construction Fund on July 15,~~
5 ~~2024.~~

6 (3) The interest on the Nebraska Veterans' Aid Fund, except so much
7 as may be required for amortization of premium bond purchases as
8 authorized in this section and so much as may be required to pay a pro
9 rata share of the budget appropriated for the Nebraska Investment Council
10 pursuant to section 72-1249.02, shall be paid to the Veterans' Aid Income
11 Fund, which fund is hereby created. The Veterans' Aid Income Fund, when
12 appropriated by the Legislature, shall be available to the Director of
13 Veterans' Affairs for aid to needy veterans as authorized by law and for
14 purposes of section 85-2706.

15 (4) The Nebraska Investment Council shall manage the Nebraska
16 Veterans' Aid Fund, with investment and reinvestment to be made in the
17 same type securities authorized for investment of funds by the Nebraska
18 Capital Expansion Act and the Nebraska State Funds Investment Act.

19 (5) The director shall advise the Nebraska Investment Council when
20 amounts in the Veterans' Aid Income Fund are not immediately required
21 pursuant to this section. The state investment officer shall invest such
22 amounts available from the Veterans' Aid Income Fund in the same manner
23 as investments of the Nebraska Veterans' Aid Fund, and the interest
24 thereon shall also become a part of the Veterans' Aid Income Fund.

25 **Sec. 177.** Section 81-132, Revised Statutes Supplement, 2025, is
26 amended to read:

27 81-132 (1)(a) ~~(1)~~ All departments, offices, institutions, and
28 expending agencies of the state government requesting appropriations for
29 the next biennium shall file in the office of the Director of
30 Administrative Services the budget forms furnished them by the director
31 under the ~~provisions of~~ sections 81-1113 and 81-1113.01. Such budget

1 forms shall be filed on or before September 15 of each even-numbered
2 year.

3 (b) The forms shall show their total estimated requirements for the
4 next biennium for each unit of their organization and activity classified
5 as to object of expenditure. With such forms, each department, office,
6 institution, and expending agency shall file a report showing all money
7 received by such department, office, institution, or expending agency
8 together with the estimated receipts for the next biennium. Such
9 estimates shall be accompanied by a statement in writing giving facts and
10 explanations of reasons for each item of increased appropriation
11 requested. The report submitted by the Department of Health and Human
12 Services shall include, but not be limited to, the key goals, benchmarks,
13 and progress reports required pursuant to sections 81-3133.01 to
14 81-3133.03.

15 (c) The forms shall also include:

16 (i) An inventory of all software purchased and used by or on behalf
17 of the department, office, institution, or agency, including software
18 licenses and subscriptions;

19 (ii) An inventory of all information technology hardware used by the
20 department, office, institution, or agency; and

21 (iii) A six-year plan for such software and hardware needs and
22 related costs.

23 (2) Any department, office, institution, or expending agency
24 proposing changes to its appropriation for the biennium in progress shall
25 file in the office of the Director of Administrative Services the budget
26 forms for requesting such changes furnished by the director under the
27 ~~provisions of~~ sections 81-1113 and 81-1113.01. Such forms shall be filed
28 on or before October 24 of each odd-numbered year.

29 **Sec. 178.** The Nebraska Technology Infrastructure Cash Fund is
30 created. The fund shall consist of revenue and transfers credited to the
31 fund as authorized by law. Money shall be appropriated from the fund to

1 state agencies for making payments on projects as determined by the
2 Legislature, including, but not limited to, purchases of software,
3 information technology hardware, and related implementation and
4 modernization. The fund shall be administered by the State Treasurer as a
5 multiple-agency-use fund and appropriated to state agencies as determined
6 by the Legislature. Any money in the Nebraska Technology Infrastructure
7 Cash Fund available for investment shall be invested by the state
8 investment officer pursuant to the Nebraska Capital Expansion Act and the
9 Nebraska State Funds Investment Act. Any investment earnings from
10 investment of money in the fund shall be credited to the General Fund.

11 **Sec. 179.** Section 81-2,174, Reissue Revised Statutes of Nebraska, is
12 amended to read:

13 81-2,174 Upon issuing a certificate to a beekeeper after an
14 inspection as provided in section 81-2,173, the department shall collect
15 a certificate fee as set forth in rules and regulations adopted and
16 promulgated pursuant to the Nebraska Apiary Act not to exceed the
17 following amounts: Two hundred dollars for the inspection of two hundred
18 fifty colonies or less; two hundred fifty dollars for the inspection of
19 two hundred fifty-one through five hundred colonies; three hundred fifty
20 dollars for the inspection of five hundred one through one thousand
21 colonies; and four hundred fifty dollars for the inspection of more than
22 one thousand colonies. The certification fee shall be paid prior to the
23 issuance of certificates by the department. All fees and any gifts,
24 grants, or donations from any source shall be remitted to the State
25 Treasurer for credit to the State Apiary Cash Fund which is hereby
26 created. The fund shall be used to defray the expenses of administering
27 the Nebraska Apiary Act. Transfers may be made from the fund to the
28 General Fund at the direction of the Legislature. Any money in the State
29 Apiary Cash Fund fund available for investment shall be invested by the
30 state investment officer pursuant to the Nebraska Capital Expansion Act
31 and the Nebraska State Funds Investment Act.

1 **Sec. 180.** Section 81-2,237, Reissue Revised Statutes of Nebraska, is
2 amended to read:

3 81-2,237 (1) There is hereby created the Animal Damage Control Cash
4 Fund. Such fund shall be administered by the Department of Agriculture.
5 The fund shall consist of funds received from any source to carry out the
6 animal damage control program pursuant to section 81-2,236. Any money in
7 the fund available for investment shall be invested by the state
8 investment officer pursuant to the Nebraska Capital Expansion Act and the
9 Nebraska State Funds Investment Act.

10 (2) It is the intent of the Legislature to appropriate twenty-six
11 thousand dollars for fiscal year 2026-27 from the Animal Damage Control
12 Cash Fund to the Department of Agriculture to carry out the animal damage
13 control program pursuant to section 81-2,236.

14 **Sec. 181.** Section 81-1201.22, Reissue Revised Statutes of Nebraska,
15 is amended to read:

16 81-1201.22 (1) There is hereby created the Administrative Cash Fund
17 to be administered by the department. Revenue from the following sources
18 shall be remitted to the State Treasurer for credit to the fund:

19 (a) Fees charged for the sale of department publications or
20 subscription to publications;

21 (b) Fees charged for the sale of Nebraska items promoting economic
22 development of the state;

23 (c) Deposits charged for the temporary use of Nebraska items
24 promoting economic development of the state;

25 (d) Fees charged for attendance and participation in department-
26 sponsored conferences, training sessions, and other special events;

27 (e) Money collected from nondepartment sources in connection with
28 cooperative funding of advertising, marketing, promotional, or consulting
29 activities; and

30 (f) Application fees collected under section 81-12,110; and

31 (g) ~~(f)~~ Money received by the department in the form of gifts,

1 grants, reimbursements, or appropriations from any source intended to be
2 used by the department for carrying out the provisions of Chapter 81,
3 article 12.

4 (2) Revenue from the fund may be expended for the following
5 purposes:

6 (a) Production and distribution costs of department publications;

7 (b) Purchase of items promoting economic development of the state
8 intended for sale;

9 (c) Reimbursement of deposits collected for the temporary use of
10 promotional items;

11 (d) Payment of costs in connection with department-sponsored
12 conferences, training sessions, and other special events;

13 (e) Payment of costs of advertising, marketing, promotional, or
14 consulting activities in cooperative funding partnerships with
15 nondepartment organizations; ~~and~~

16 (f) Payment of costs for which fund revenue has been received and
17 which are related to department activities in Chapter 81, article 12;
18 and -

19 (g) Beginning January 1, 2027, payment of costs of audits and
20 administration of the Teleworker Job Creation Act.

21 (3) Transfers may be made from the fund to the General Fund at the
22 direction of the Legislature. Any money in the Administrative Cash Fund
23 available for investment shall be invested by the state investment
24 officer pursuant to the Nebraska Capital Expansion Act and the Nebraska
25 State Funds Investment Act.

26 **Sec. 182.** Section 81-1202, Reissue Revised Statutes of Nebraska, is
27 amended to read:

28 81-1202 For purposes of sections 81-1202 to 81-1210, job training
29 grant means a grant from ~~the Job Training Cash Fund~~ or any nonfederal
30 funding source within the Department of Economic Development awarded by
31 the department.

1 **Sec. 183.** Section 81-1203, Revised Statutes Supplement, 2025, is
2 amended to read:

3 81-1203 (1) A business applying for a job training grant ~~, other~~
4 ~~than a grant provided under subsection (3) of section 81-1201.21,~~ shall
5 submit a business plan to the Department of Economic Development which
6 includes, but is not limited to:

7 (a) The number of jobs to be created or the number of existing
8 positions that will be retrained;

9 (b) The nature of the business and the type of jobs to be created or
10 positions to be retrained;

11 (c) The estimated wage levels of the jobs to be created or positions
12 to be retrained; and

13 (d) A program schedule for the job training project.

14 (2) A business applying for a job training grant ~~, other than a~~
15 ~~grant provided under subsection (3) of section 81-1201.21,~~ must
16 demonstrate that the job training project to be conducted pursuant to the
17 grant meets the following criteria:

18 (a) The wage level of the jobs created will meet the local
19 prevailing average;

20 (b) The jobs created will diversify the local economy;

21 (c) The goods or services produced by the company will be export-
22 oriented;

23 (d) Seventy-five percent of the jobs created will be full-time jobs;
24 and

25 (e) The new jobs will be created within three calendar years.

26 ~~(3) A business applying for a training grant under subsection (3) of~~
27 ~~section 81-1201.21 may partner with a postsecondary educational~~
28 ~~institution; a private, nonprofit organization holding a certificate of~~
29 ~~exemption under section 501(c)(3) of the Internal Revenue Code; or a~~
30 ~~learning community coordinating council or school district that has~~
31 ~~partnered with a private, nonprofit organization. The application shall~~

1 ~~specify the role of the partnering entity in identifying and training~~
2 ~~potential job applicants for the applicant business.~~

3 ~~(4) A business applying for a training grant under subsection (3) of~~
4 ~~section 81-1201.21 may apply as a business that has established a program~~
5 ~~under which residents of rural areas or high poverty areas are trained~~
6 ~~for employment or potential employment by documenting:~~

7 ~~(a) That the business has established a program designed to fill a~~
8 ~~minimum of four positions in rural areas and a minimum of eight positions~~
9 ~~in high-poverty areas for such business;~~

10 ~~(b) A program schedule for the training project;~~

11 ~~(c) The nature of the business and the number of positions available~~
12 ~~or to be created;~~

13 ~~(d) That the wage level of the positions available or to be created~~
14 ~~will meet the local prevailing average;~~

15 ~~(e) The value of the positions available or to be created in~~
16 ~~diversifying the local economy;~~

17 ~~(f) That a minimum of seventy five percent of the positions~~
18 ~~available or to be created will be full-time jobs;~~

19 ~~(g) That the business will accept funding on behalf of trainees and~~
20 ~~will provide a match of a minimum of twenty five percent of the value of~~
21 ~~the grant, either monetarily or through in-kind services, as part of the~~
22 ~~training for each trainee;~~

23 ~~(h) That any new position created will be done within three calendar~~
24 ~~years;~~

25 ~~(i) That the number of trainees will not exceed one hundred twenty-~~
26 ~~five percent of the number of positions that will be available at the~~
27 ~~time of application; and~~

28 ~~(j) That the goods or services produced by the business are~~
29 ~~generally exportable in nature resulting in additional money to the~~
30 ~~community or the state and the positions available or to be created are~~
31 ~~not local retail positions.~~

1 ~~(5) Each business participating in a training grant under subsection~~
2 ~~(3) of section 81-1201.21 shall be subject to an audit by the Department~~
3 ~~of Economic Development and shall annually report or provide to the~~
4 ~~department the following information:~~

5 ~~(a) The percentage of trainees who have successfully completed the~~
6 ~~training;~~

7 ~~(b) The percentage of trainees that such business hired;~~

8 ~~(c) An itemized description of such business's match including~~
9 ~~expenditures per trainee; and~~

10 ~~(d) A copy of the training curriculum.~~

11 ~~(6) For purposes of subsections (3) through (5) of this section:~~

12 ~~(a) High-poverty area means an area consisting of one or more~~
13 ~~contiguous census tracts, as determined by the most recent American~~
14 ~~Community Survey 5-Year Estimate, which contain a percentage of persons~~
15 ~~with incomes below the poverty line of greater than thirty percent, and~~
16 ~~all census tracts contiguous to such tract or tracts; and~~

17 ~~(b) Private, nonprofit organization means an organization whose~~
18 ~~purpose is providing basic job and life skills training to individuals in~~
19 ~~need of such training in rural or high-poverty areas.~~

20 **Sec. 184.** Section 81-1204, Reissue Revised Statutes of Nebraska, is
21 amended to read:

22 81-1204 The ~~(1) Except as otherwise provided in subsection (2) of~~
23 ~~this section,~~ the Department of Economic Development shall not approve a
24 job training grant ~~(a)~~ which exceeds an average expenditure of five
25 thousand dollars per job created if the proposed wage levels do not
26 exceed thirty thousand dollars per year, ~~(b)~~ which exceeds an average
27 expenditure of ten thousand dollars per job if the proposed wage levels
28 exceed thirty thousand dollars per year but do not exceed fifty thousand
29 dollars per year, or ~~(c)~~ which exceeds an average expenditure of twenty
30 thousand dollars per job if the proposed wage levels exceed fifty
31 thousand dollars per year ~~or if the jobs created are located in a high-~~

1 ~~poverty area as defined in section 81-1203.~~

2 ~~(2) If the application is approved with provisions described in~~
3 ~~subsection (3) of section 81-1203, the Department of Economic Development~~
4 ~~may approve a job training grant (a) up to ten thousand dollars per job~~
5 ~~created if the proposed wage levels do not exceed thirty thousand dollars~~
6 ~~per year, (b) up to fifteen thousand dollars per job if the proposed wage~~
7 ~~levels exceed thirty thousand dollars per year but do not exceed fifty~~
8 ~~thousand dollars per year, or (c) up to twenty five thousand dollars per~~
9 ~~job if the proposed wage levels exceed fifty thousand dollars per year or~~
10 ~~if the jobs created are located in a high-poverty area as defined in~~
11 ~~section 81-1203.~~

12 **Sec. 185.** Section 81-1209, Reissue Revised Statutes of Nebraska, is
13 amended to read:

14 81-1209 The Department of Economic Development shall remit
15 repayments of job training grants due to noncompliance to the State
16 Treasurer for credit to the General Job Training Cash Fund.

17 **Sec. 186.** Section 81-1210.02, Reissue Revised Statutes of Nebraska,
18 is amended to read:

19 81-1210.02 (1) The intent of sections 81-1210.01 to 81-1210.03 is to
20 provide students with valuable internship opportunities in order to
21 retain such students in the State of Nebraska at institutions of higher
22 education, convert students to full-time employment in Nebraska, and
23 attract workers to Nebraska by assisting Nebraska businesses willing to
24 provide paid internships.

25 (2) A business may apply to the department for a grant to assist in
26 providing a student an internship if:

27 (a) The business certifies that the internship meets the definition
28 of internship in section 81-1210.01;

29 (b) The business will pay the student at least the state minimum
30 hourly wage for the internship;

31 (c) The internship will be completed within the State of Nebraska;

1 (d) The internship will be completed within a period of no more than
2 twenty-four months; and

3 (e) The internship will be for a duration sufficient to allow the
4 student to gain significant valuable work experience and knowledge.

5 (3)(a) The department may provide grants for internships to
6 reimburse the cost of wages paid to businesses with less than one hundred
7 fifty full-time-equivalent employees.

8 (b) The department may also provide grants for internships to any
9 business to reimburse the costs for any of the following:

10 (i) Tuition reimbursement for courses at institutions of higher
11 education;

12 (ii) Internship housing;

13 (iii) Transportation expenses relating to internships; and

14 (iv) Internship administrative or recruitment costs.

15 (c) The maximum grant award per internship is seven thousand five
16 hundred dollars.

17 (4) A business may apply for no more than two grants for the same
18 student and shall not be awarded more than one hundred grants total in
19 any twelve-month period.

20 (5) A business may allow a student to telecommute if the business is
21 located in Nebraska and the college, university, or other institution of
22 higher education in which the student is enrolled is in Nebraska.

23 (6) The department shall, to the extent possible, assure that the
24 distribution of grants under sections 81-1210.01 to 81-1210.03 provides
25 equitable access to the grants by all geographic areas of the state.

26 (7) The department shall, to the extent possible, assure that the
27 grants awarded pursuant to sections 81-1210.01 to 81-1210.03 are for
28 internships which provide valuable learning opportunities for students
29 who will be seeking employment in a professional or technical field.

30 ~~(8) The department shall not allocate more than one million five~~
31 ~~hundred thousand dollars in any one fiscal year from the Job Training~~

1 ~~Cash Fund or its subaccounts for purposes of this section.~~ The department
2 may receive funds from public, private, or other sources for purposes of
3 this section.

4 (9) The department shall develop a qualified action plan by January
5 1 of each even-numbered year. The plan shall, at a minimum, set forth the
6 department's priorities and selection criteria for awarding grants for
7 internships. In order to encourage students from across Nebraska to
8 pursue internships, the plan shall also include strategies for
9 affirmatively marketing internships to Nebraska students in high schools,
10 colleges, universities, and other institutions of higher education in
11 Nebraska. Such strategies shall place an emphasis on marketing to
12 underserved student populations as defined by the department in the plan.
13 The department shall submit the plan to the Governor for approval.

14 (10) The department shall execute a memorandum of understanding with
15 the Department of Labor before December 31, 2022, to ensure the exchange
16 of available Department of Labor data throughout the continuum from
17 prekindergarten to postsecondary education to the workforce. The
18 department may utilize data and agreements under sections 79-776, 85-110,
19 85-309, and 85-1511.

20 (11) The department shall submit an annual report to the Governor
21 and the Legislature on or before July 1 of each year which includes, but
22 is not limited to, a description of the demand for internship grants and
23 programs under sections 81-1210.01 to 81-1210.03 from all geographic
24 regions in Nebraska, a listing of the recipients and amounts of
25 internship grants awarded in the previous fiscal year, the impact of the
26 internship grants, and an evaluation of the internship grants and
27 programs under sections 81-1210.01 to 81-1210.03 based on the documented
28 goals of the recipients. The report submitted to the Legislature shall be
29 submitted electronically. The department may require recipients to
30 provide periodic performance reports to enable the department to fulfill
31 the requirements of this subsection. The report shall contain no

1 information that is protected by state or federal confidentiality laws.

2 (12) The department may enter into a contract with a Nebraska-based
3 nonprofit entity for the purposes of carrying out any or all of the
4 provisions of sections 81-1210.01 to 81-1210.03.

5 **Sec. 187.** Section 81-1213.03, Reissue Revised Statutes of Nebraska,
6 is amended to read:

7 81-1213.03 (1) The Panhandle Improvement Project Cash Fund is
8 created. The fund shall be administered by the Department of Economic
9 Development. The fund shall consist of funds transferred by the
10 Legislature. Transfers may be made from the Panhandle Improvement Project
11 Cash Fund to the Animal Damage Control Cash Fund at the direction of the
12 Legislature. Any money in the fund available for investment shall be
13 invested by the state investment officer pursuant to the Nebraska Capital
14 Expansion Act and the Nebraska State Funds Investment Act.

15 (2) The fund shall be used for grants for the following purposes:

16 (a) A grant to a county in the third congressional district that
17 owns and operates the county fairgrounds for renovation to the
18 fairgrounds. A grant under this subdivision shall be limited to nine
19 hundred ninety-five thousand dollars; and

20 (b) A grant to a village with a population of less than ten persons
21 for renovation to a community facility that serves the surrounding rural
22 area. A grant under this subdivision shall be limited to five thousand
23 dollars.

24 (3) The Department of Economic Development shall develop criteria
25 for grant applications pursuant to this section.

26 (4) The State Treasurer shall transfer any unobligated money that
27 remains in the Panhandle Improvement Project Cash Fund to the Animal
28 Damage Control Cash Fund as soon as administratively practicable on or
29 after July 31, 2026.

30 **Sec. 188.** Section 81-1230, Reissue Revised Statutes of Nebraska, is
31 amended to read:

1 81-1230 (1) The Rural Workforce Housing Investment Fund is created.
2 Funding for the grant program described in section 81-1229 shall come
3 from the Rural Workforce Housing Investment Fund. The Rural Workforce
4 Housing Investment Fund may include revenue from appropriations from the
5 Legislature, grants, private contributions, and other sources. Transfers
6 may be made from the fund to the Affordable Housing Trust Fund at the
7 direction of the Legislature. In addition, the State Treasurer shall make
8 a one-time transfer of seven million three hundred thousand dollars on or
9 before October 1, 2017, from the Affordable Housing Trust Fund to the
10 Rural Workforce Housing Investment Fund. Any money in the Rural Workforce
11 Housing Investment Fund available for investment shall be invested by the
12 state investment officer pursuant to the Nebraska Capital Expansion Act
13 and the Nebraska State Funds Investment Act.

14 (2) The department shall administer the Rural Workforce Housing
15 Investment Fund and may seek additional private or nonstate funds to use
16 in the grant program, including, but not limited to, contributions from
17 the Nebraska Investment Finance Authority and other interested parties.

18 (3) Interest earned by the department on grant funds shall be
19 applied to the grant program.

20 (4) If a nonprofit development organization fails to engage in the
21 initial qualified activity within twenty-four months after receiving
22 initial grant funding, the nonprofit development organization shall
23 return the grant funds to the department for credit to the General Fund.

24 (5) If a nonprofit development organization fails to allocate any
25 remaining initial grant funding on a qualified activity within twenty-
26 four months after engaging in the initial qualified activity, the
27 nonprofit development organization shall return such unallocated grant
28 funds to the department for credit to the Rural Workforce Housing
29 Investment Fund.

30 (6) Beginning July 1, 2027, any funds held by the department in the
31 Rural Workforce Housing Investment Fund shall be transferred to the

1 General Fund.

2 **Sec. 189.** Section 81-1239, Revised Statutes Supplement, 2025, is
3 amended to read:

4 81-1239 (1) The Middle Income Workforce Housing Investment Fund is
5 created. Funding for the grant program described in section 81-1238 shall
6 come from the Middle Income Workforce Housing Investment Fund. The Middle
7 Income Workforce Housing Investment Fund may include revenue transferred
8 at the direction of the Legislature, grants, private contributions, and
9 other sources. Transfers may be made from the fund to the Affordable
10 Housing Trust Fund at the direction of the Legislature. Any money in the
11 Middle Income Workforce Housing Investment Fund available for investment
12 shall be invested by the state investment officer pursuant to the
13 Nebraska Capital Expansion Act and the Nebraska State Funds Investment
14 Act.

15 (2) The department shall establish a subaccount within the Middle
16 Income Workforce Housing Investment Fund that shall be used to fund
17 affordable housing and related land parcel preparation activities under
18 the Economic Recovery Act as described in subdivisions (4)(c) and (d) ~~(4)~~
19 ~~(d) and (e)~~ of section 81-12,241.

20 (3) The department shall administer the Middle Income Workforce
21 Housing Investment Fund and may seek additional private or nonstate funds
22 to use in the grant program under the Middle Income Workforce Housing
23 Investment Act, including, but not limited to, contributions from the
24 Nebraska Investment Finance Authority and other interested parties.

25 (4) Interest earned by the department on grant funds shall be
26 applied to the grant program.

27 (5) If a nonprofit development organization, or a recipient of
28 subaccount funds described in subsection (2) of this section, fails to
29 engage in a qualified activity within twenty-four months after receiving
30 initial grant funding, the nonprofit development organization or
31 recipient of subaccount funds shall return the grant proceeds to the

1 department for credit to the General Fund.

2 (6) Beginning July 1, 2029, any funds held by the department in the
3 Middle Income Workforce Housing Investment Fund shall be transferred to
4 the General Fund.

5 **Sec. 190.** Section 81-12,110, Revised Statutes Supplement, 2025, is
6 amended to read:

7 81-12,110 (1) Except as provided in subsection (3) of this section,
8 a private nonprofit corporation or an inland port authority created under
9 the Municipal Inland Port Authority Act may apply to the director to
10 become designated as an iHub. The director shall accept applications
11 filed under this section through December 31, 2025. The application shall
12 include, but not be limited to, the following:

13 (a) A statement of purpose;

14 (b) A signed statement of cooperation and a description of the roles
15 and relationships of each iHub partner;

16 (c) A clear explanation and map conveying the iHub area;

17 (d) A clearly identified central location for the iHub, which shall
18 be a physical location;

19 (e) A complete budget, including a description of secured funds,
20 pending funds, and potential future funding sources;

21 (f) A clearly articulated iHub management structure and plan, which
22 may include a description of the capabilities, qualifications, and
23 experience of the proposed management team, team leaders, or key
24 personnel who are critical to achieving the proposed objectives;

25 (g) A list of iHub assets and resources;

26 (h) A clearly articulated industry focus area of the iHub, including
27 industry sectors or other targeted areas for development and growth;

28 (i) A list of specific resources available to support and guide
29 startup companies;

30 (j) A five-year plan, which shall include a clearly articulated list
31 of goals to be achieved with the designation of the iHub;

1 (k) Defined performance standards agreed upon by the applicant and
2 the proposed iHub partners, which may include expectations for job
3 development and business creation;

4 (l) Evaluation procedures that will be used to measure the level of
5 achievement for each stated goal;

6 (m) A plan for sustainability;

7 (n) Demonstrated experience with innovation programs, such as
8 involvement with technology commercialization;

9 (o) Evidence of community engagement and support; and

10 (p) An application fee of one thousand dollars. The director shall
11 remit all application fees received under this section to the State
12 Treasurer for credit to the Administrative Cash Innovation Hub Cash Fund.

13 (2) The department shall establish a weighted scoring system to
14 evaluate applications for iHub designations with priority given to start-
15 up nonprofits and inland port authorities expressing new and innovative
16 ideas. Such weighted scoring system shall consider, at a minimum:

17 (a) Whether the iHub is committed to serving underrepresented
18 communities in the proposed iHub area;

19 (b) Whether the iHub has a plan for marketing and outreach to
20 underrepresented communities in the proposed iHub area;

21 (c) Whether the iHub has signed statements of cooperation with at
22 least three proposed iHub partners; and

23 (d) The quality of the iHub's five-year plan.

24 (3) The director shall determine whether or not to approve the
25 requested iHub designation within forty-five days after receiving the
26 application. Each iHub designation shall be for a term of five years. An
27 applicant that has received a grant under subdivision (4)(a) of section
28 81-12,241 shall not qualify for designation as an iHub.

29 (4) The iHub designation shall not be official until a memorandum of
30 understanding is entered into by the applicant and the director. The
31 memorandum of understanding shall include the goals and performance

1 standards identified in the application and other related requirements as
2 determined by the director.

3 (5) An iHub area may overlap with another iHub area if there is a
4 clear distinction between the industry focus areas of the iHubs involved,
5 except that no iHub located within a city of the metropolitan class shall
6 be located within three miles of another iHub. This subsection does not
7 apply to any inland port authority designated as an iHub.

8 (6) The department shall set guidelines for approval, designation,
9 operation, and reporting of iHubs.

10 (7) An iHub shall annually report to the director on its progress in
11 meeting the goals and performance standards as described in the iHub
12 application and the implementing memorandum of understanding with the
13 director. A copy of the report shall also be submitted electronically to
14 the chairperson of the Urban Affairs Committee of the Legislature. The
15 report shall also include information regarding the number of businesses
16 served, the number of jobs created, and the amount of funds raised by the
17 iHub. The director shall annually post the information from these reports
18 on the department's website and provide notice to the Governor and the
19 Legislature that the information is available on the website.

20 **Sec. 191.** Section 81-12,134, Reissue Revised Statutes of Nebraska,
21 is amended to read:

22 81-12,134 The Legislature ~~may shall~~ appropriate funds to the
23 Department of Economic Development which shall be awarded as a grant to
24 the private, nonprofit organization selected pursuant to subsection (3)
25 of section 81-12,133 to carry out the purposes of the Nebraska
26 Operational Assistance Act. The department may receive funds from local
27 or federal government, private foundations, or other sources. The
28 private, nonprofit organization shall provide matching funds of at least
29 one-third of all funds appropriated for the Nebraska Operational
30 Assistance Program. The private, nonprofit organization may provide any
31 part of the matching funds as an in-kind contribution.

1 **Sec. 192.** Section 81-12,146, Reissue Revised Statutes of Nebraska,
2 is amended to read:

3 81-12,146 (1) The Site and Building Development Fund is created. The
4 fund shall receive money pursuant to section 76-903 and may include
5 revenue from transfers by the Legislature, grants, private contributions,
6 repayment of loans, and all other sources. The Department of Economic
7 Development, as part of its comprehensive business development strategy,
8 shall administer the fund. Transfers may be made from the fund to the
9 General Fund at the direction of the Legislature. Any money in the Site
10 and Building Development Fund available for investment shall be invested
11 by the state investment officer pursuant to the Nebraska Capital
12 Expansion Act and the Nebraska State Funds Investment Act.

13 (2) It is the intent of the Legislature to transfer five million
14 dollars from the General Fund to the Site and Building Development Fund
15 for fiscal year 2022-23 and five million dollars from the General Fund to
16 the Site and Building Development Fund for fiscal year 2023-24. Such
17 money shall be placed in a subaccount of the Site and Building
18 Development Fund and earmarked for use to fund large shovel-ready
19 commercial and industrial sites developed under the Municipal Inland Port
20 Authority Act.

21 (3)(a) It is the intent of the Legislature to appropriate five
22 hundred thousand dollars from the Site and Building Development Fund for
23 fiscal year 2024-25 to the department to enter into one or more contracts
24 to conduct a comprehensive study or studies to identify and evaluate
25 large commercial and industrial sites in Nebraska that have the potential
26 to attract major investment and employment opportunities. The study shall
27 include consideration of super sites that encompass between five hundred
28 and one thousand acres and mega sites that encompass more than one
29 thousand acres. At least one proposed site shall be located west of the
30 one hundredth meridian in Nebraska. The contracts shall be awarded based
31 on a competitive selection process as determined by the department. The

1 studies shall be completed no later than December 15, 2024.

2 (b) The study shall assess the potential geographic locations; the
3 infrastructure assets that would be required for each site, including
4 highway, rail, and air transportation, and utilities such as water,
5 wastewater treatment, electrical power, and natural gas; the population
6 within fifty miles of each site and whether such population would be
7 sufficient to provide an adequate workforce for such site; and the
8 appropriate level of state investment necessary to position Nebraska as a
9 nationally or globally competitive location for site selection targeting
10 various sectors, including, but not limited to, advanced manufacturing,
11 trade, bioscience, agribusiness, warehousing and supply chain logistics,
12 technology, aerospace, automotive, clean energy, military support, and
13 life sciences. Such identified state investment levels may include, but
14 are not limited to, land acquisition costs and infrastructure
15 investments. The purpose of the study is to provide strategic insights
16 that will enable the state to attract major investment and employment
17 opportunities in order to support the growth of transformational
18 industries within Nebraska.

19 (c) The Director of Economic Development shall appoint an advisory
20 committee comprised of representatives of Nebraska economic development
21 organizations, equally representing each of Nebraska's three
22 congressional districts, to assist the department in identifying the
23 location of potential and preferred super sites and mega sites.

24 (4) It is the intent of the Legislature to appropriate one hundred
25 thousand dollars from the Site and Building Development Fund to the
26 Department of Economic Development for fiscal year 2026-27 for the
27 purpose of awarding a grant under subdivision (1)(m) of section
28 81-12,147.

29 **Sec. 193.** Section 81-12,147, Reissue Revised Statutes of Nebraska,
30 is amended to read:

31 81-12,147 (1) Except as provided in subsection (2) of this section,

1 the Department of Economic Development shall use the Site and Building
2 Development Fund to finance loans, grants, subsidies, credit
3 enhancements, and other financial assistance for industrial site and
4 building development and for expenses of the department as appropriated
5 by the Legislature for administering the fund. The following activities
6 are eligible for assistance from the fund:

7 (a) Grants or zero-interest loans to villages, cities, or counties
8 to acquire land, infuse infrastructure, or otherwise make large sites and
9 buildings ready for industrial development;

10 (b) Matching funds for new construction, rehabilitation, or
11 acquisition of land and buildings to assist villages, cities, and
12 counties;

13 (c) Technical assistance, design and finance services, and
14 consultation for villages, cities, and counties for the preparation and
15 creation of industrial-ready sites and buildings;

16 (d) Loan guarantees for eligible projects;

17 (e) Projects making industrial-ready sites and buildings more
18 accessible to business and industry;

19 (f) Infrastructure projects necessary for the development of
20 industrial-ready sites and buildings;

21 (g) Projects that mitigate the economic impact of a closure or
22 downsizing of a private-sector entity by making necessary improvements to
23 buildings and infrastructure;

24 (h) Public and private sector initiatives that will improve the
25 military value of military installations by making necessary improvements
26 to buildings and infrastructure, including, but not limited to, a grant
27 for the establishment of the United States Strategic Command Nuclear
28 Command, Control, and Communications public-private-partnership facility;

29 (i) A grant to a city of the second class that is served by two
30 first-class railroads, that is within fifteen miles of two state borders,
31 and that partners with public power utilities for purposes of expanding

1 electrical system capacities and enhancing redundancy and resilience;

2 (j) A grant of two million dollars to a city of the first class
3 located in the third congressional district if the property previously
4 housed a university or college that is no longer extant and if the
5 improvement and revitalization of the real property is for purposes of
6 supporting the housing, employment, and program needs of youth exiting
7 the foster care system. In addition, the real property may be used for
8 youth exiting juvenile court supervision in an out-of-home placement;

9 (k) Public and private sector initiatives that will improve the
10 value of cities of the second class that have partnered with the United
11 States Department of Defense or its contractors on upgrades to ground-
12 based nuclear deterrence. Such improvements include the construction of
13 electrical, drinking water, and clean water infrastructure; ~~and~~

14 (l) Identification, evaluation, and development of large commercial
15 and industrial sites and building infrastructure to attract major
16 investment and employment opportunities for advanced manufacturing,
17 processing, trade, technology, aerospace, automotive, clean energy, life
18 science, and other transformational industries in Nebraska by means of
19 the department providing grants to or partnering with political
20 subdivisions, including inland port authorities under the Municipal
21 Inland Port Authority Act, or nonprofit economic development corporations
22 and entering into contracts for consulting, engineering, and development
23 studies to identify, evaluate, and develop large commercial and
24 industrial sites in Nebraska; and -

25 (m) A grant of one hundred thousand dollars to a nonprofit
26 organization for building rehabilitation for purposes of food
27 distribution in a county with a population of more than one hundred
28 thousand and less than three hundred thousand inhabitants as determined
29 by the most recent federal decennial census or the most recent certified
30 count by the United States Bureau of the Census.

31 (2) The Department of Economic Development shall use the subaccount

1 of the Site and Building Development Fund described in subsection (2) of
2 section 81-12,146 to provide financial assistance to any inland port
3 authority created under the Municipal Inland Port Authority Act to help
4 finance large shovel-ready commercial and industrial sites developed
5 under such act.

6 **Sec. 194.** Section 81-12,218, Reissue Revised Statutes of Nebraska,
7 is amended to read:

8 81-12,218 (1) The Nebraska Rural Projects Fund is hereby created.
9 The fund shall receive money from application fees paid under the
10 Nebraska Rural Projects Act and from transfers authorized by the
11 Legislature, grants, private contributions, repayments of matching funds,
12 and all other sources. Transfers may be made from the fund to the General
13 Fund at the direction of the Legislature. Any money in the Nebraska Rural
14 Projects Fund ~~fund~~ available for investment shall be invested by the
15 state investment officer pursuant to the Nebraska Capital Expansion Act
16 and the Nebraska State Funds Investment Act. Beginning October 1, 2024,
17 any investment earnings from investment of money in the fund shall be
18 credited to the General Fund.

19 (2) Distributions of matching funds shall only be made from the
20 Nebraska Rural Projects Fund in amounts determined pursuant to section
21 81-12,211.

22 **Sec. 195.** Section 81-1429.03, Reissue Revised Statutes of Nebraska,
23 is amended to read:

24 81-1429.03 (1) The full out-of-pocket cost or expense that may be
25 charged to a sexual assault victim in connection with a forensic medical
26 examination shall be paid from the Sexual Assault Payment Program Cash
27 Fund or the Victim's Compensation Fund. A report of a forensic medical
28 examination shall not be remitted to the patient or his or her insurance
29 for payment.

30 (2) Except as provided under section 81-2010, all forensic DNA tests
31 shall be performed by a laboratory which is accredited by the American

1 Society of Crime Laboratory Directors/Laboratory Accreditation Board or
2 by any other national accrediting body or public agency which has
3 requirements that are substantially equivalent to or more comprehensive
4 than those of the society.

5 (3) The full out-of-pocket cost or expense to be paid from the
6 Sexual Assault Payment Program Cash Fund or the Victim's Compensation
7 Fund for a forensic medical examination described in subsection (1) of
8 this section shall include:

9 (a) An examiner's fee for:

- 10 (i) Examination of physical trauma;
11 (ii) Determination of penetration or force;
12 (iii) Patient interview; and
13 (iv) Collection and evaluation of evidence;

14 (b) An examination facility fee for the:

15 (i) Emergency room, clinic room, office room, or child advocacy
16 center; and

17 (ii) Pelvic tray and other medically required supplies; and

18 (c) The laboratory fees for collection and processing of specimens
19 for criminal evidence, the determination of the presence of any sexually
20 transmitted disease, and pregnancy testing.

21 (4) There is established within the Department of Justice, under the
22 direction of the Attorney General, the position of administrator for the
23 Sexual Assault Payment Program. The purpose of the program and the
24 responsibilities of the administrator shall be to coordinate the
25 distribution of forensic medical examination kits to health care
26 providers at no cost to the providers, oversee forensic medical
27 examination training throughout the state, and coordinate payments from
28 the Sexual Assault Payment Program Cash Fund or the Victim's Compensation
29 Fund.

30 (5) The Sexual Assault Payment Program Cash Fund is created. The
31 fund shall be administered by the commission. The fund shall consist of

1 any money appropriated to it by the Legislature and any money received by
2 the commission for the program, including federal and other public and
3 private funds. The fund shall be used for the payment of the full out-of-
4 pocket costs or expenses for forensic medical examinations pursuant to
5 subsection (3) of this section, for the purpose set forth in subsection
6 (4) of this section, and for the purchase of forensic medical examination
7 kits. The fund shall be used to pay only those charges determined by the
8 commission to be reasonable and fair. The fund shall be used to pay up to
9 two hundred dollars for the examiner's fee and up to three hundred
10 dollars for the examination facility fee. The examiner and facility shall
11 provide additional documentation as determined by the commission for
12 payment of charges in excess of such amounts. The fund may also be used
13 to facilitate programs that reduce or prevent the crimes of domestic
14 violence, dating violence, sexual assault, stalking, child abuse, child
15 sexual assault, human trafficking, labor trafficking, or sex trafficking
16 or that enhance the safety of victims of such crimes. Any money in the
17 fund available for investment shall be invested by the state investment
18 officer pursuant to the Nebraska Capital Expansion Act and the Nebraska
19 State Funds Investment Act.

20 **Sec. 196.** Section 81-1463, Reissue Revised Statutes of Nebraska, is
21 amended to read:

22 81-1463 The Nebraska Commission on Law Enforcement and Criminal
23 Justice ~~council~~ may adopt and promulgate rules and regulations to carry
24 out the Law Enforcement Attraction and Retention Act.

25 **Sec. 197.** Section 81-1505.05, Reissue Revised Statutes of Nebraska,
26 is amended to read:

27 81-1505.05 The Clean Air Title V Cash Fund is created. The
28 department shall remit all fees collected pursuant to section 81-1505.04
29 to the State Treasurer for credit to the fund. Any fee collected pursuant
30 to section 81-1505.04 shall be used solely to pay the reasonable direct
31 and indirect costs required to develop and administer the air quality

1 permit program, including expenses of the Small Business Compliance
2 Advisory Panel. Any money in the Clean Air Title V Cash Fund fund
3 available for investment shall be invested by the state investment
4 officer pursuant to the Nebraska Capital Expansion Act and the Nebraska
5 State Funds Investment Act. Beginning July 1, 2026, any investment
6 earnings from investment of money in the fund shall be credited to the
7 General Fund.

8 **Sec. 198.** Section 81-15,120, Revised Statutes Supplement, 2025, is
9 amended to read:

10 81-15,120 Any farm or residential tank or tank used for storing
11 heating oil as defined in subdivisions (10)(a) and (b) of section
12 81-15,119 shall be registered with the State Fire Marshal. The
13 registration shall be accompanied by a one-time fee of ten dollars and
14 shall be valid until the State Fire Marshal is notified that a tank so
15 registered has been permanently closed. Such registration shall specify
16 the ownership of, location of, and substance stored in the tank to be
17 registered. The State Fire Marshal shall remit the fee to the State
18 Treasurer for credit to the Petroleum Products and Hazardous Substances
19 Storage and Handling Fund which is hereby created as a cash fund. The
20 fund shall also consist of any money transferred ~~appropriated~~ to the fund
21 by the state. The fund shall be administered by the Department of Water,
22 Energy, and Environment to carry out the purposes of the Petroleum
23 Products and Hazardous Substances Storage and Handling Act, including the
24 provision of matching funds required by Public Law 99-499 for actions
25 otherwise authorized by the act. Transfers may be made from the fund to
26 the General Fund at the direction of the Legislature. Any money in the
27 Petroleum Products and Hazardous Substances Storage and Handling Fund
28 ~~such fund~~ available for investment shall be invested by the state
29 investment officer pursuant to the Nebraska Capital Expansion Act and the
30 Nebraska State Funds Investment Act. Beginning July 1, 2026, any
31 investment earnings from investment of money in the fund shall be

1 credited to the General Fund.

2 **Sec. 199.** Section 81-15,174, Revised Statutes Supplement, 2025, is
3 amended to read:

4 81-15,174 The Nebraska Environmental Trust Fund is created. The fund
5 shall be maintained in the state accounting system as a cash fund. Except
6 as otherwise provided in this section, the fund shall be used to carry
7 out the purposes of the Nebraska Environmental Trust Act, including the
8 payment of administrative costs. Money in the fund shall include proceeds
9 credited pursuant to section 9-812 and proceeds designated by the board
10 pursuant to section 81-15,173. Transfers may be made from the Nebraska
11 Environmental Trust Fund to the Nebraska Soil and Water Conservation
12 Fund, the Water Recreation Enhancement Fund, the Water Resources Cash
13 Fund, or the Water Sustainability Fund at the direction of the
14 Legislature, and any money so transferred shall be expended in accordance
15 with section 81-15,168. Any money in the fund available for investment
16 shall be invested by the state investment officer pursuant to the
17 Nebraska Capital Expansion Act and the Nebraska State Funds Investment
18 Act. Beginning October 1, 2024, any investment earnings from investment
19 of money in the fund shall be credited to the General Fund.

20 **Sec. 200.** Section 81-15,180, Revised Statutes Supplement, 2025, is
21 amended to read:

22 81-15,180 The Superfund Cost Share Cash Fund is created. The fund
23 terminates on June 30, 2027. The Department of Water, Energy, and
24 Environment shall remit grants and gifts received by the department for
25 purposes of providing cost share for remediation of superfund sites to
26 the State Treasurer for credit to the Superfund Cost Share Cash Fund
27 ~~fund~~. The department shall administer the Superfund Cost Share Cash Fund
28 to pay for nonfederal costs, including costs for in-kind services,
29 required as cost share for remediation of superfund sites. Transfers may
30 be made from the fund to the General Fund at the direction of the
31 Legislature. Any money in the Superfund Cost Share Cash Fund available

1 for investment shall be invested by the state investment officer pursuant
2 to the Nebraska Capital Expansion Act and the Nebraska State Funds
3 Investment Act.

4 **Sec. 201.** Section 81-15,303, Reissue Revised Statutes of Nebraska,
5 is amended to read:

6 81-15,303 The Nebraska Environmental Response Cash Fund is created.
7 The fund shall consist of transfers authorized by the Legislature,
8 grants, contributions designated for the purpose of the fund, and money
9 recovered under the Nebraska Environmental Response Act. The fund shall
10 be administered by the department and used for control, abatement,
11 analysis, cleanup, prevention, mitigation, investigation, and other
12 reasonable costs incurred when responding to a release. All other costs
13 of the department necessary to carry out the Nebraska Environmental
14 Response Act shall be paid from the fund. The fund shall not be used to
15 pay for the costs of releases for which costs are paid under the
16 Petroleum Release Remedial Action Act. Transfers may be made from the
17 fund to the General Fund at the direction of the Legislature. ~~On or~~
18 ~~before June 30, 2023, the State Treasurer shall transfer three hundred~~
19 ~~thousand dollars from the General Fund to the Nebraska Environmental~~
20 ~~Response Cash Fund on such date as directed by the budget administrator~~
21 ~~of the budget division of the Department of Administrative Services.~~ Any
22 money in the Nebraska Environmental Response Cash Fund fund available for
23 investment shall be invested by the state investment officer pursuant to
24 the Nebraska Capital Expansion Act and the Nebraska State Funds
25 Investment Act.

26 **Sec. 202.** Section 81-1607.01, Reissue Revised Statutes of Nebraska,
27 is amended to read:

28 81-1607.01 The State Energy Cash Fund is hereby created. The fund
29 shall consist of funds received pursuant to section 57-705. The fund
30 shall be used for the administration of subdivisions (35) through (58) of
31 section 81-1504 and sections 81-1604 to 81-1607, for energy conservation

1 activities, and for providing technical assistance to communities in the
2 area of natural gas other than assistance regarding ownership of
3 regulated utilities, except that transfers may be made from the fund to
4 the General Fund at the direction of the Legislature. Any money in the
5 State Energy Cash Fund available for investment shall be invested by the
6 state investment officer pursuant to the Nebraska Capital Expansion Act
7 and the Nebraska State Funds Investment Act. Beginning July 1, 2026, any
8 investment earnings from investment of money in the fund shall be
9 credited to the General Fund ~~The State Treasurer shall transfer any money~~
10 ~~in the State Energy Office Cash Fund to the State Energy Cash Fund on~~
11 ~~July 1, 2019.~~

12 **Sec. 203.** Section 81-1835, Reissue Revised Statutes of Nebraska, is
13 amended to read:

14 81-1835 The Victim's Compensation Fund is created. The fund may
15 ~~shall~~ be used for operating costs associated with administering the
16 Nebraska Crime Victim's Reparations Act, to pay awards or judgments under
17 the Nebraska Crime Victim's Reparations Act other than distributions from
18 the Community Trust, violence prevention, and costs and expenses
19 described in subsection (1) of section 81-1429.03. The fund shall include
20 deposits pursuant to sections 29-2286, 33-157, 81-1836, 83-183.01, and
21 83-184 and donations or contributions from public or private sources and
22 shall be in such amount as the Legislature shall determine to be
23 reasonably sufficient to meet anticipated claims. When the amount of
24 money in the fund is not sufficient to pay any awards or judgments under
25 the act or invoices under the Sexual Assault Payment Program, the
26 Director of Administrative Services shall immediately advise the
27 Legislature and request an emergency appropriation to satisfy such
28 awards, ~~and judgments, and invoices.~~ Any money in the fund available for
29 investment shall be invested by the state investment officer pursuant to
30 the Nebraska Capital Expansion Act and the Nebraska State Funds
31 Investment Act.

1 **Sec. 204.** Section 81-2504, Reissue Revised Statutes of Nebraska, is
2 amended to read:

3 81-2504 The functions of the commission shall be to:

4 (1) Promote state and federal legislation beneficial to the Indian
5 community in Nebraska;

6 (2) Coordinate existing programs relating to the Indian community in
7 such areas as housing, education, welfare, medical and dental care,
8 employment, economic development, law and order, and related problems;

9 (3) Work with other state and federal government agencies and
10 federal and state elected officials in the development of new programs in
11 areas mentioned under subdivision (2) of this section;

12 (4) Keep the Governor's office apprised of the situation in the
13 Indian community;

14 ~~(5) Administer sections 81-2509 to 81-2515;~~

15 (5) ~~(6)~~ Provide the public with information and education relevant
16 to Indian affairs in the State of Nebraska; and

17 (6) ~~(7)~~ Develop programs to encourage the total involvement of
18 Indian people in activities for the common benefit of the Indian
19 community.

20 **Sec. 205.** Section 82-108.03, Reissue Revised Statutes of Nebraska,
21 is amended to read:

22 82-108.03 The Nebraska State Historical Society Collections Trust
23 Fund is created. The fund shall be administered by the Director of the
24 Nebraska State Historical Society, in accordance with appropriate museum
25 and archival standards, exclusively for the acquisition, preservation, or
26 restoration of the society collections, except that transfers may be made
27 from the fund to the Historical Society Fund at the direction of the
28 Legislature. The Nebraska State Historical Society Collections Trust Fund
29 ~~fund~~ may consist of money from the sale or other disposition of property
30 owned by the society. Such money shall be remitted to the State Treasurer
31 for credit to the fund. Any money in the fund available for investment

1 shall be invested by the state investment officer pursuant to the
2 Nebraska Capital Expansion Act and the Nebraska State Funds Investment
3 Act.

4 **Sec. 206.** Section 82-316, Reissue Revised Statutes of Nebraska, is
5 amended to read:

6 82-316 There is hereby created the Nebraska Arts Council Cash Fund.
7 The fund shall contain all sums of money received from fees from any
8 conference, performance, or exhibition held by the council or by groups
9 who have contracted with the council for such events and all sums of
10 money collected under section 82-326. The Nebraska Arts Council shall use
11 the fund to pay the costs related to the administration and sponsoring of
12 any conference, performance, or exhibition by the Nebraska Arts Council
13 or by groups who have contracted with the council for such events or to
14 pay the costs related to the repair, restoration, and maintenance of
15 artwork installed under sections 82-317 to 82-329, 85-106 to 85-106.03,
16 and 85-304 to 85-304.03. All disbursements shall be made upon warrants
17 drawn by the Director of Administrative Services. Transfers may be made
18 from the fund to the General Fund at the direction of the Legislature.
19 Any money in the Nebraska Arts Council Cash Fund ~~fund~~ available for
20 investment shall be invested by the state investment officer pursuant to
21 the Nebraska Capital Expansion Act and the Nebraska State Funds
22 Investment Act.

23 **Sec. 207.** Section 82-331, Reissue Revised Statutes of Nebraska, is
24 amended to read:

25 82-331 (1) There is hereby established in the state treasury a trust
26 fund to be known as the Nebraska Cultural Preservation Endowment Fund.
27 The fund shall consist of funds appropriated or transferred by the
28 Legislature, and only the earnings of the fund may be used as provided in
29 this section.

30 (2) Except as provided in subsection (3) of this section, it is the
31 intent of the Legislature that the State Treasurer shall transfer (a) an

1 amount not to exceed one million dollars from the General Fund to the
2 Nebraska Cultural Preservation Endowment Fund on December 31, 2013, (b)
3 an amount not to exceed five hundred thousand dollars from the General
4 Fund to the Nebraska Cultural Preservation Endowment Fund on December 31,
5 2014, (c) an amount not to exceed seven hundred fifty thousand dollars
6 from the General Fund to the Nebraska Cultural Preservation Endowment
7 Fund on December 31 of 2015 and 2016, (d) an amount not to exceed five
8 hundred thousand dollars from the General Fund to the Nebraska Cultural
9 Preservation Endowment Fund on December 31 of 2019 and 2020, and (e) an
10 amount not to exceed one million dollars from the General Fund to the
11 Nebraska Cultural Preservation Endowment Fund annually on December 31
12 beginning in 2021 and continuing through December 31, 2032 ~~2030~~.

13 (3) Prior to the transfer of funds from any state account into the
14 Nebraska Cultural Preservation Endowment Fund, the Nebraska Arts Council
15 shall provide documentation to the budget division of the Department of
16 Administrative Services that qualified endowments have generated a
17 dollar-for-dollar match of new money, up to the amount of state funds
18 authorized by the Legislature to be transferred to the Nebraska Cultural
19 Preservation Endowment Fund. For purposes of this section, new money
20 means a contribution to a qualified endowment generated after July 1,
21 2011. Contributions not fully matched by state funds shall be carried
22 forward to succeeding years and remain available to provide a dollar-for-
23 dollar match for state funds. For an endowment to be a qualified
24 endowment (a) the endowment must meet the standards set by the Nebraska
25 Arts Council or Nebraska Humanities Council, (b) the endowment must be
26 intended for long-term stabilization of the organization, and (c) the
27 funds of the endowment must be endowed and only the earnings thereon
28 expended. The budget division of the Department of Administrative
29 Services shall notify the State Treasurer to execute a transfer of state
30 funds up to the amount specified by the Legislature, but only to the
31 extent that the Nebraska Arts Council has provided documentation of a

1 dollar-for-dollar match. State funds not transferred shall be carried
2 forward to the succeeding year and be added to the funds authorized for a
3 dollar-for-dollar match during that year.

4 (4) The Legislature shall not appropriate or transfer money from the
5 Nebraska Cultural Preservation Endowment Fund for any purpose other than
6 the purposes stated in sections 82-330 to 82-333, except that the
7 Legislature may transfer money from the fund to the General Fund and may
8 appropriate or transfer money from the Nebraska Cultural Preservation
9 Endowment Fund fund upon a finding that the purposes of such sections are
10 not being accomplished by the fund.

11 (5) Any money in the Nebraska Cultural Preservation Endowment Fund
12 available for investment shall be invested by the state investment
13 officer pursuant to the Nebraska Capital Expansion Act and the Nebraska
14 State Funds Investment Act.

15 (6) All investment earnings from the Nebraska Cultural Preservation
16 Endowment Fund shall be credited to the Nebraska Arts and Humanities Cash
17 Fund.

18 **Sec. 208.** Section 83-915.01, Reissue Revised Statutes of Nebraska,
19 is amended to read:

20 83-915.01 The Inmate Welfare and Club Accounts Fund is created. The
21 fund shall consist of revenue from soft drinks sold to inmates in the
22 custody of the Department of Correctional Services, including proceeds
23 from recycling cans or other containers containing such soft drinks,
24 profit from departmental canteens, interest earned by the fund, interest
25 on inmate trust funds pursuant to section 83-915, or other revenue at the
26 department's discretion. The fund shall be used to provide recreational
27 activities and equipment for inmates at all of the department's
28 correctional facilities. The fund shall be administered by the Director
29 of Correctional Services or his or her designee. Transfers may be made
30 from the fund to the General Fund at the direction of the Legislature.
31 Any money in the Inmate Welfare and Club Accounts Fund fund available for

1 investment shall be invested by the state investment officer pursuant to
2 the Nebraska Capital Expansion Act and the Nebraska State Funds
3 Investment Act.

4 **Sec. 209.** Section 84-321, Reissue Revised Statutes of Nebraska, is
5 amended to read:

6 84-321 There is hereby created in the office of the Auditor of
7 Public Accounts a cash fund to be known as the Auditor of Public Accounts
8 Cash Fund. The fund shall be used for payment for services performed by
9 the Auditor of Public Accounts for state agencies, political
10 subdivisions, and grantees of federal funds disbursed by a receiving
11 agency for which he or she is entitled to reimbursement on a contractual
12 or other basis for such reimbursement. Any money in the fund available
13 for investment shall be invested by the state investment officer pursuant
14 to the Nebraska Capital Expansion Act and the Nebraska State Funds
15 Investment Act.

16 **Sec. 210.** Section 84-512, Reissue Revised Statutes of Nebraska, is
17 amended to read:

18 84-512 (1) The Secretary of State Cash Fund is created. ~~The State~~
19 ~~Treasurer shall transfer the balance of the Administration Cash Fund, the~~
20 ~~Corporation Cash Fund, the Nebraska Collection Agency Fund, the Secretary~~
21 ~~of State Administration Cash Fund, and the Uniform Commercial Code Cash~~
22 ~~Fund on July 1, 2021, to the Secretary of State Cash Fund.~~ The fund shall
23 also include fees and revenue collected by the Secretary of State
24 pursuant to sections 13-2525, 21-186, 21-192, 21-205, 21-414, 21-1905,
25 21-2216, 21-2924, 25-3308, 33-101, 33-102, 45-606, 45-620, 45-806,
26 48-2609, 52-1004, 52-1312, 52-1313, 52-1316, 52-1602, 64-306, 64-313,
27 64-405, 64-415, 67-293, 67-462, 69-1204, 69-1206, 71-3204, 77-3903,
28 81-1921, 81-1922, 84-906.03, 87-130, 87-133, 87-134, and 87-210 to 87-212
29 and sections 9-525 and 9-528, Uniform Commercial Code, and any other fees
30 and revenue designated for credit to the fund.

31 (2) The Secretary of State shall use the Secretary of State Cash

1 Fund for the administration of the office of the Secretary of State,
2 including duties of the Secretary of State relating to oaths and bonds
3 under Chapter 11, corporations and other business entities under Chapter
4 21, address confidentiality under Chapter 42, collection agencies and
5 credit service organizations under Chapter 45, distribution of session
6 laws and legislative journals under Chapter 49, liens, including
7 effective financing statements and the master lien list, under Chapter
8 52, notaries public under Chapter 64, partnerships under Chapter 67, debt
9 management under Chapter 69, private detectives under Chapter 71, truth
10 and deception examiners under Chapter 81, administrative duties, the
11 Great Seal of the State of Nebraska, and rules and regulations, under
12 Chapter 84, trade names, trademarks, and service marks under Chapter 87,
13 and the Uniform Commercial Code, and any other administrative duties as
14 deemed necessary by the Secretary of State.

15 (3) Transfers may be made from the Secretary of State Cash Fund to
16 the General Fund at the direction of the Legislature. Any money in the
17 Secretary of State Cash Fund available for investment shall be invested
18 by the state investment officer pursuant to the Nebraska Capital
19 Expansion Act and the Nebraska State Funds Investment Act.

20 **Sec. 211.** Section 84-612, Revised Statutes Supplement, 2025, is
21 amended to read:

22 84-612 (1) There is hereby created within the state treasury a fund
23 known as the Cash Reserve Fund which shall be under the direction of the
24 State Treasurer. The fund shall only be used pursuant to this section.

25 (2) The State Treasurer shall transfer funds from the Cash Reserve
26 Fund to the General Fund upon certification by the Director of
27 Administrative Services that the current cash balance in the General Fund
28 is inadequate to meet current obligations. Such certification shall
29 include the dollar amount to be transferred. Any transfers made pursuant
30 to this subsection shall be reversed upon notification by the Director of
31 Administrative Services that sufficient funds are available.

1 (3) In addition to receiving transfers from other funds, the Cash
2 Reserve Fund shall receive federal funds received by the State of
3 Nebraska for undesignated general government purposes, federal revenue
4 sharing, or general fiscal relief of the state.

5 (4) No funds shall be transferred from the Cash Reserve Fund to
6 fulfill the obligations created under the Nebraska Property Tax Incentive
7 Act unless the balance in the Cash Reserve Fund after such transfer will
8 be at least equal to five hundred million dollars.

9 (5) The State Treasurer shall transfer ten million dollars from the
10 Cash Reserve Fund to the School Safety and Security Fund as soon as
11 administratively possible after September 2, 2023, on such dates and in
12 such amounts as directed by the budget administrator of the budget
13 division of the Department of Administrative Services.

14 (6) The State Treasurer shall transfer two million four hundred
15 twenty-five thousand dollars from the Cash Reserve Fund to the Nebraska
16 Public Safety Communication System Revolving Fund on or after July 1,
17 2024, but before June 30, 2025, on such dates and in such amounts as
18 directed by the budget administrator of the budget division of the
19 Department of Administrative Services.

20 (7) The State Treasurer shall transfer four million dollars from the
21 Cash Reserve Fund to the General Fund on or after July 1, 2024, but
22 before June 30, 2025, on such dates and in such amounts as directed by
23 the budget administrator of the budget division of the Department of
24 Administrative Services.

25 (8) The State Treasurer shall transfer twenty-nine million four
26 hundred fifty-eight thousand eight hundred dollars from the Cash Reserve
27 Fund to the Nebraska Capital Construction Fund on or after July 1, 2024,
28 but before June 30, 2025, on such dates and in such amounts as directed
29 by the budget administrator of the budget division of the Department of
30 Administrative Services.

31 (9) The State Treasurer shall transfer three million five hundred

1 thousand dollars from the Cash Reserve Fund to the Health and Human
2 Services Cash Fund on or after July 1, 2024, but on or before June 30,
3 2025, 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 (10) The State Treasurer shall transfer three million two hundred
7 fifty thousand dollars from the Cash Reserve Fund to the State Insurance
8 Fund as soon as possible after April 2, 2024, on such dates and in such
9 amounts as directed by the budget administrator of the budget division of
10 the Department of Administrative Services.

11 (11) The State Treasurer shall transfer twenty-five million dollars
12 from the Cash Reserve Fund to the Governor's Emergency Cash Fund on or
13 before June 30, 2025, on such dates and in such amounts as directed by
14 the budget administrator of the budget division of the Department of
15 Administrative Services.

16 (12) The State Treasurer shall transfer ten million dollars from the
17 Cash Reserve Fund to the Governor's Emergency Cash Fund on or after July
18 1, 2025, but before June 30, 2026, on such dates and in such amounts as
19 directed by the budget administrator of the budget division of the
20 Department of Administrative Services.

21 (13) The State Treasurer shall transfer thirty-eight ~~forty-five~~
22 million eight hundred ninety-seven thousand dollars from the Cash Reserve
23 Fund to the Nebraska Capital Construction Fund on or before June 30,
24 2026, on such dates and in such amounts as directed by the budget
25 administrator of the budget division of the Department of Administrative
26 Services.

27 (14) The State Treasurer shall transfer one hundred thousand dollars
28 from the Cash Reserve Fund to the State Self-Insured Liability Fund on or
29 before June 30, 2025, on such dates and in such amounts as directed by
30 the budget administrator of the budget division of the Department of
31 Administrative Services.

1 (15) It is the intent of the Legislature to transfer two hundred
2 million dollars from the Cash Reserve Fund to the Transformational
3 Project Fund in increments necessary to fund the distributions authorized
4 in section 81-12,193, beginning in fiscal year 2027-28 and continuing
5 each fiscal year until such distribution requirements are met.

6 (16) The State Treasurer shall transfer two ~~one~~ hundred seventy-
7 seven ~~forty-seven~~ million dollars from the Cash Reserve Fund to the
8 General Fund on or after July 1, 2026, but before June 30, 2027, on such
9 dates and in such amounts as directed by the budget administrator of the
10 budget division of the Department of Administrative Services.

11 (17) The State Treasurer shall transfer five million dollars from
12 the Cash Reserve Fund to the General Fund on or after July 1, 2026, but
13 before June 30, 2027, on such dates and in such amounts as directed by
14 the budget administrator of the budget division of the Department of
15 Administrative Services.

16 (18) The State Treasurer shall transfer one hundred fifty thousand
17 dollars from the Cash Reserve Fund to the State Self-Insured Liability
18 Fund before June 30, 2026, on such dates and in such amounts as directed
19 by the budget administrator of the budget division of the Department of
20 Administrative Services.

21 **Sec. 212.** Section 85-1412, Revised Statutes Supplement, 2025, is
22 amended to read:

23 85-1412 The commission shall have the following additional powers
24 and duties:

25 (1) Conduct surveys and studies as may be necessary to undertake the
26 coordination function of the commission pursuant to section 85-1403 and
27 request information from governing boards and appropriate administrators
28 of public institutions and other governmental agencies for research
29 projects. All public institutions and governmental agencies receiving
30 state funds shall comply with reasonable requests for information under
31 this subdivision. Public institutions may comply with such requests

1 pursuant to section 85-1417;

2 (2) Recommend to the Legislature and the Governor legislation it
3 deems necessary or appropriate to improve postsecondary education in
4 Nebraska and any other legislation it deems appropriate to change the
5 role and mission provisions in sections 85-917 to 85-966.01. The
6 recommendations submitted to the Legislature shall be submitted
7 electronically;

8 (3) Establish any advisory committees as may be necessary to
9 undertake the coordination function of the commission pursuant to section
10 85-1403 or to solicit input from affected parties such as students,
11 faculty, governing boards, administrators of the public institutions,
12 administrators of the private nonprofit institutions of postsecondary
13 education and proprietary institutions in the state, and community and
14 business leaders regarding the coordination function of the commission;

15 (4) Participate in or designate an employee or employees to
16 participate in any committee which may be created to prepare a
17 coordinated plan for the delivery of educational programs and services in
18 Nebraska through the telecommunications system;

19 (5) Seek a close liaison with the State Board of Education and the
20 State Department of Education in recognition of the need for close
21 coordination of activities between elementary and secondary education and
22 postsecondary education;

23 (6) Administer the Integrated Postsecondary Education Data System or
24 other information system or systems to provide the commission with
25 timely, comprehensive, and meaningful information pertinent to the
26 exercise of its duties. The information system shall be designed to
27 provide comparable data on each public institution. The commission shall
28 also administer the uniform information system prescribed in sections
29 85-1421 to 85-1427 known as the Nebraska Educational Data System. Public
30 institutions shall supply the appropriate data for the information system
31 or systems required by the commission;

1 (7) Administer (a) the Access College Early Scholarship Program Act,
2 (b) the Community College Aid Act, (c) the Door to College Scholarship
3 Act and the Door to College Scholarship Fund, (d) ~~the Nebraska Community~~
4 ~~College Student Performance and Occupational Education Grant Fund under~~
5 ~~the direction of the Nebraska Community College Student Performance and~~
6 ~~Occupational Education Grant Committee,~~ (e) the Nebraska Opportunity
7 Grant Act and the Nebraska Opportunity Grant Fund, (e) ~~(f)~~ the
8 Postsecondary Institution Act, (f) ~~(g)~~ the community college gap
9 assistance program and the Community College Gap Assistance Program Fund,
10 and (g) ~~(h)~~ the Excellence in Teaching Act and the Excellence in Teaching
11 Cash Fund;

12 (8) Accept and administer loans, grants, and programs from the
13 federal or state government and from other sources, public and private,
14 for carrying out any of its functions, including the administration of
15 privately endowed scholarship programs. Such loans and grants shall not
16 be expended for any other purposes than those for which the loans and
17 grants were provided. The commission shall determine eligibility for such
18 loans, grants, and programs, and such loans and grants shall not be
19 expended unless approved by the Governor;

20 (9) Serve as the primary coordinating entity to determine the most
21 efficient and effective manner to transition or devolve data collection,
22 grants, programs, and related responsibilities and functions from the
23 United States Department of Education to the governing boards and
24 administrators of public and private institutions of postsecondary
25 education in the state or to the commission.

26 (10) On or before December 1 of each even-numbered year, submit to
27 the Legislature and the Governor a report of its objectives and
28 activities and any new private colleges in Nebraska and the
29 implementation of any recommendations of the commission for the preceding
30 two calendar years. The report submitted to the Legislature shall be
31 submitted electronically;

1 (11) Provide staff support for interstate compacts on postsecondary
2 education; and

3 (12) Request inclusion of the commission in any existing grant
4 review process and information system.

5 **Sec. 213.** Section 85-1539, Reissue Revised Statutes of Nebraska, is
6 amended to read:

7 85-1539 (1) There is hereby created the Nebraska Community College
8 Student Performance and Occupational Education Grant Committee. The
9 committee shall consist of (a) a representative of the Coordinating
10 Commission for Postsecondary Education who shall serve as chairperson of
11 the committee, (b) a representative of the Department of Economic
12 Development, (c) a representative of the Department of Labor, (d) a
13 representative of the State Department of Education, (e) a representative
14 affiliated with one of the two community college areas with the two
15 smallest full-time equivalent student enrollment totals for the most
16 recent fiscal year, (f) a representative affiliated with one of the two
17 community college areas with the two largest full-time equivalent student
18 enrollment totals for the most recent fiscal year, and (g) a
19 representative affiliated with one of the two community college areas not
20 included in the categories provided in subdivisions (1)(e) and (f) of
21 this section. Each member shall be appointed by the agency or community
22 college areas being represented. The representatives appointed pursuant
23 to subdivisions (1)(e) through (g) of this section shall serve terms of
24 two years and shall be succeeded by a representative affiliated with the
25 community college areas not represented for the preceding term.

26 (2) The committee shall develop guidelines for and annually
27 determine the allocation of aid or grants to the community colleges for
28 (a) applied technology and occupational faculty training, instructional
29 equipment upgrades, employee assessment, preemployment training,
30 employment training, and dislocated worker programs benefiting the State
31 of Nebraska or (b) programs or activities to enhance (i) student

1 performance in the areas of degree, certificate, or diploma completion,
2 retention, or foundations education as defined in section 85-932.01 or
3 (ii) the collection, reporting, analysis, and utilization of student
4 data. The total amount allocated for a fiscal year shall not exceed the
5 amounts appropriated ~~from the Nebraska Community College Student~~
6 ~~Performance and Occupational Education Grant Fund and such other funds as~~
7 ~~may be appropriated~~ by the Legislature for purposes of this section for
8 such fiscal year. The commission shall certify the allocation determined
9 by the committee on or before September 10 of the fiscal year for which
10 such allocation is being certified and shall report such allocation to
11 the Department of Administrative Services. The commission shall
12 distribute the allocated funds to the selected community college board or
13 boards in a single payment between the fifth and twentieth day of October
14 of each year.

15 (3) Applications for aid or grants pursuant to this section may be
16 submitted by a community college area independently or in collaboration
17 with other community college areas.

18 **Sec. 214.** Section 85-1654, Revised Statutes Supplement, 2025, is
19 amended to read:

20 85-1654 The Tuition Recovery Cash Fund is hereby established. The
21 fund shall be a cash fund used to receive assessments imposed under
22 section 85-1656 and to pay claims authorized under section 85-1657.
23 Transfers may be made from the fund to the General Fund or the Education
24 Future Fund at the direction of the Legislature. Any money in the Tuition
25 Recovery Cash Fund available for investment shall be invested by the
26 state investment officer pursuant to the Nebraska Capital Expansion Act
27 and the Nebraska State Funds Investment Act. Any interest earned by the
28 fund shall accrue to the fund.

29 **Sec. 215.** Section 85-1920, Reissue Revised Statutes of Nebraska, is
30 amended to read:

31 85-1920 The Nebraska Opportunity Grant Fund is created. Money in the

1 fund shall include amounts transferred pursuant to section 79-3501 from
2 the State Lottery Operation Trust Fund and amounts transferred from the
3 Davis Scholarship Trust ~~or, until June 30, 2024, the Nebraska Education~~
4 ~~Improvement~~ Fund. All amounts accruing to the Nebraska Opportunity Grant
5 Fund shall be used to carry out the Nebraska Opportunity Grant Act. Any
6 money in the fund available for investment shall be invested by the state
7 investment officer pursuant to the Nebraska Capital Expansion Act and the
8 Nebraska State Funds Investment Act.

9 **Sec. 216.** Section 85-3112, Reissue Revised Statutes of Nebraska, is
10 amended to read:

11 85-3112 (1) The Excellence in Teaching Cash Fund is created. The
12 fund shall consist of transfers by the Legislature, transfers pursuant to
13 section 79-3501, and loan repayments, penalties, and interest payments
14 received in the course of administering the Attracting Excellence to
15 Teaching Program and the Enhancing Excellence in Teaching Program.

16 (2)(a) For all fiscal years beginning on and after July 1, 2024, the
17 commission shall allocate on an annual basis up to two hundred fifty
18 thousand dollars of the funds transferred pursuant to section 79-3501 for
19 grants to teachers pursuant to the Career-Readiness and Dual-Credit
20 Education Grant Program.

21 (b) For all fiscal years beginning on and after July 1, 2024, the
22 commission shall allocate on an annual basis up to five hundred thousand
23 dollars of the funds transferred pursuant to section 79-3501 exclusively
24 for loans to any eligible student who is enrolling in a student-teaching
25 semester during the award year pursuant to the Attracting Excellence to
26 Teaching Program. The funds shall be distributed to all eligible
27 institutions according to the distribution formula as determined by rule
28 and regulation. The eligible institutions shall act as agents of the
29 commission in the distribution of the funds to any eligible student for a
30 student-teaching semester.

31 (c) Of the funds remaining in the Excellence in Teaching Cash Fund

1 after the distributions pursuant to subdivisions (a) and (b) of this
2 subsection, for all fiscal years, the commission shall allocate on an
3 annual basis up to four hundred thousand dollars in the aggregate of the
4 funds to be distributed for the Attracting Excellence to Teaching Program
5 to all eligible institutions according to the distribution formula as
6 determined by rule and regulation. The eligible institutions shall act as
7 agents of the commission in the distribution of the funds for the
8 Attracting Excellence to Teaching Program to eligible students. The
9 commission shall allocate on an annual basis up to eight hundred thousand
10 dollars of the remaining available funds to be distributed to eligible
11 students for the Enhancing Excellence in Teaching Program. Funding
12 amounts granted in excess of one million two hundred thousand dollars
13 shall be evenly divided for distribution between the two programs.

14 (3) Transfers may be made from the Excellence in Teaching Cash Fund
15 to the Education Future Fund at the direction of the Legislature. Any
16 money in the Excellence in Teaching Cash Fund available for investment
17 shall be invested by the state investment officer pursuant to the
18 Nebraska Capital Expansion Act and the Nebraska State Funds Investment
19 Act.

20 **Sec. 217.** Laws 2025, LB264, section 8, is amended to read:

21 Sec. 8. The State Treasurer shall transfer \$4,500,000 from the Site
22 and Building Development Fund to the General Fund on or after July 1,
23 2026 2025, but before June 30, 2027 2026, on such dates and in such
24 amounts as directed by the budget administrator of the budget division of
25 the Department of Administrative Services.

26 **Sec. 218.** Laws 2025, LB264, section 12, is amended to read:

27 Sec. 12. The State Treasurer shall transfer \$15,017,316 ~~\$15,000,000~~
28 from the Economic Recovery Contingency Fund to the General Fund on or
29 after July 1, 2025, but before June 30, 2026, on such dates and in such
30 amounts as directed by the budget administrator of the budget division of
31 the Department of Administrative Services.

1 **Sec. 219.** Laws 2025, LB264, section 64, is amended to read:

2 Sec. 64. The State Treasurer shall transfer ~~\$500,000~~ ~~\$1,000,000~~ from
3 the Carrier Enforcement Cash Fund to the General Fund on or after July 1,
4 2025, but before June 30, 2026, on such dates and in such amounts as
5 directed by the budget administrator of the budget division of the
6 Department of Administrative Services.

7 **Sec. 220.** Laws 2025, LB264, section 69, is amended to read:

8 Sec. 69. The State Treasurer shall transfer ~~\$5,000,000~~ ~~\$3,250,000~~
9 from the Governor's Emergency Cash Fund to the General Fund on or after
10 July 1, ~~2026~~ ~~2025~~, but before June 30, ~~2027~~ ~~2026~~, on such dates and in
11 such amounts as directed by the budget administrator of the budget
12 division of the Department of Administrative Services.

13 **Sec. 221.** Laws 2025, LB264, section 70, is amended to read:

14 Sec. 70. The State Treasurer shall transfer ~~\$100,000~~ ~~\$200,000~~ from
15 the Engineering Plan Review Cash Fund to the General Fund on or after
16 July 1, 2025, but before June 30, 2026, on such dates and in such amounts
17 as directed by the budget administrator of the budget division of the
18 Department of Administrative Services.

19 **Sec. 222.** Laws 2025, LB264, section 81, is amended to read:

20 Sec. 81. The State Treasurer shall transfer ~~\$-0-~~ ~~\$800,000~~ from the
21 State Department of Education Cash Fund to the Education Future Fund on
22 or after July 1, 2025, but before June 30, 2026, on such dates and in
23 such amounts as directed by the budget administrator of the budget
24 division of the Department of Administrative Services.

25 **Sec. 223.** Sections 122, 123, 124, 125, 134, 135, 136, 168, 181,
26 190, 202, 212, 213, 226, and 229 of this act become operative on July 1,
27 2026. Sections 142, 143, 144, 182, 183, 184, 185, 186, 227, and 230 of
28 this act become operative on December 31, 2026. The other sections of
29 this act become operative on their effective date.

30 **Sec. 224.** If any section in this act or any part of any section is
31 declared invalid or unconstitutional, the declaration shall not affect

1 the validity or constitutionality of the remaining portions.

2 **Sec. 225.** Original sections 1-111, 13-2041, 29-2262.07, 37-327.01,
3 47-632, 54-857, 68-1604, 71-17,112, 71-3004, 71-3006, 71-3525, 71-3526,
4 79-303, 79-1035.01, 80-401, 81-2,174, 81-1230, 81-12,218, 81-1429.03,
5 81-1463, 81-1505.05, 81-15,303, 81-1835, 81-2504, 82-108.03, 82-316,
6 82-331, 83-915.01, 84-321, 84-512, 85-1654, 85-1920, and 85-3112, Reissue
7 Revised Statutes of Nebraska, sections 9-812, 19-5707, 44-116, 48-101.01,
8 53-117.06, 58-703, 71-2490, 71-7104, 74-1317, and 77-4212, Revised
9 Statutes Cumulative Supplement, 2024, sections 9-1107, 37-811, 37-1804,
10 48-1,116, 60-6,211.05, 61-202, 61-305, 66-1519, 71-5318, 71-7611,
11 72-1001, 77-1420, 77-4025, 77-5601, 77-7305, 81-132, 81-1239, 81-12,134,
12 81-15,120, 81-15,174, 81-15,180, 84-612, and 86-1063, Revised Statutes
13 Supplement, 2025, and Laws 2025, LB264, sections 8, 12, 64, 69, 70, and
14 81, are repealed.

15 **Sec. 226.** Original sections 2-2701, 2-2703.01, 2-2705, 2-2706,
16 66-733, 66-734, 66-735, 79-2607, 81-2,237, 81-1201.22, 81-1213.03,
17 81-12,146, 81-12,147, 81-1607.01, and 85-1539, Reissue Revised Statutes
18 of Nebraska, sections 38-157, 43-2404.01, 43-2404.02, and 48-145, Revised
19 Statutes Cumulative Supplement, 2024, and sections 77-27,144, 81-12,110,
20 and 85-1412, Revised Statutes Supplement, 2025, are repealed.

21 **Sec. 227.** Original sections 48-3004, 48-3008, 81-1202, 81-1204,
22 81-1209, and 81-1210.02, Reissue Revised Statutes of Nebraska, section
23 48-621, Revised Statutes Cumulative Supplement, 2024, and section
24 81-1203, Revised Statutes Supplement, 2025, are repealed.

25 **Sec. 228.** The following sections are outright repealed: Sections
26 72-2009, 81-2509, 81-2510, 81-2511, 81-2513, 81-2514, 81-2515, 85-2235,
27 and 90-248, Reissue Revised Statutes of Nebraska, sections 66-2302,
28 66-2303, 66-2304, 66-2305, 66-2306, and 66-2307, Revised Statutes
29 Cumulative Supplement, 2024, and sections 48-622.02, 48-3405, 66-2308,
30 81-1211, 81-1213.02, 81-1213.05, and 81-1216, Revised Statutes
31 Supplement, 2025.

1 **Sec. 229.** The following sections are outright repealed: Sections
2 2-1502, 2-1503.01, 2-1503.02, 2-1503.03, 2-2705.01, 2-3101, 2-3102,
3 2-3103, 2-3104, 2-3105, 2-3106, 2-3107, 2-3108, 2-3109, 2-3110,
4 71-17,113, 71-17,116, 71-3007, 72-2205.01, 72-2211.01, 81-12,114,
5 81-1451, and 85-1540, Reissue Revised Statutes of Nebraska.

6 **Sec. 230.** The following sections are outright repealed: Sections
7 81-12,155.01 and 81-12,163.01, Reissue Revised Statutes of Nebraska, and
8 section 81-1201.21, Revised Statutes Supplement, 2025.

9 **Sec. 231.** Since an emergency exists, this act takes effect when
10 passed and approved according to law.