

**ONE HUNDRED NINTH LEGISLATURE - FIRST SESSION - 2025**  
**COMMITTEE STATEMENT**  
**LB625**

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**Hearing Date:** Monday February 03, 2025  
**Committee On:** Education  
**Introducer:** Dover  
**One Liner:** Provide for the establishment of a database of financial information from all school districts in the state

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**Roll Call Vote - Final Committee Action:**  
Advanced to General File with amendment(s)

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**Vote Results:**

<b>Aye:</b>	7	Senators Conrad, Hughes, Juarez, Lonowski, Meyer, Murman, Sanders
<b>Nay:</b>	1	Senator Hunt
<b>Absent:</b>		
<b>Present Not Voting:</b>		

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**Testimony:**

<b>Proponents:</b> Senator Robert Dover	<b>Representing:</b> Opening Presenter
<b>Opponents:</b>	<b>Representing:</b>
<b>Neutral:</b>	<b>Representing:</b>

\* ADA Accommodation Written Testimony

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**Summary of purpose and/or changes:**

LB 625 requires school districts in Nebraska to provide information for the creation of a financial database, overseen by the Tax Commissioner and the Department of Revenue. The Department of Revenue is responsible for developing, maintaining, and publicly displaying the database on its website, which will include financial details such as revenue sources, expenditures, and a balance sheet outlining all assets and liabilities, reflecting both committed and uncommitted funds. The Tax Commissioner will set an implementation deadline for this database, no later than January 1, 2026. School districts are required to provide necessary financial information to the Department annually, and the Department must update the database within 30 days of receiving new data. The law also ensures that confidential information or non-public records are not required to be disclosed.

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**Explanation of amendments:**

AM 108 changes the wording on page 2, line 1, by replacing "Revenue" with "Administrative Services." It also removes the language on page 2, lines 6-7, starting with "Tax" and ending with "Commissioner," and replaces it with "budget administrator of the budget division of the Department of Administrative Services."

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In summary, AM 108 assigns the responsibility of developing, maintaining, and publicly displaying the database on its website to the Department of Administrative Services, rather than the Department of Revenue. Additionally, the budget administrator of the budget division of the Department of Administrative Services, rather than the Tax Commissioner, will set the implementation deadline for the database, which must be no later than January 1, 2026.

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Dave Murman, Chairperson

