

LEGISLATURE OF NEBRASKA
ONE HUNDRED NINTH LEGISLATURE
SECOND SESSION

LEGISLATIVE BILL 1002

Introduced by Cavanaugh, M., 6.

Read first time January 13, 2026

Committee: Government, Military and Veterans Affairs

1 A BILL FOR AN ACT relating to the Nebraska Political Accountability and
2 Disclosure Act; to amend sections 49-1449, 49-1449.01, 49-1451,
3 49-1458, 49-1463, 49-1467, 49-1469.08, 49-1478.01, 49-1479.01,
4 49-1479.02, 49-1483.03, and 49-1488.01, Reissue Revised Statutes of
5 Nebraska; to change fees; to eliminate a method of filing a report;
6 to require principals to pay a late filing fee as provided; and to
7 repeal the original sections.

8 Be it enacted by the people of the State of Nebraska,

1 **Section 1.** Section 49-1449, Reissue Revised Statutes of Nebraska, is
2 amended to read:

3 49-1449 (1) Each committee shall file a statement of organization
4 pursuant to this section and pay a registration fee pursuant to section
5 49-1449.01 with the commission. Except as provided in subsection (2) of
6 this section, such statement of organization shall be filed and fee paid
7 within ten days after a committee is formed. The commission shall
8 maintain a statement of organization filed by a committee until notified
9 of the committee's dissolution. Any person who fails to file with the
10 commission a statement of organization required by this subsection shall
11 pay to the commission a late filing fee of fifty twenty-five dollars for
12 each day the statement remains not filed in violation of this subsection,
13 not to exceed one thousand five hundred seven hundred fifty dollars.

14 (2) If the committee is formed within thirty days prior to an
15 election for which the committee exists, the statement of organization
16 shall be filed and registration fee paid within two business days after
17 the committee is formed. Any person who fails to file with the commission
18 a statement of organization required by this subsection shall pay to the
19 commission a late filing fee of two one hundred dollars for each day the
20 statement remains not filed in violation of this subsection, not to
21 exceed two one thousand dollars.

22 **Sec. 2.** Section 49-1449.01, Reissue Revised Statutes of Nebraska, is
23 amended to read:

24 49-1449.01 (1) At the time that each committee files its statement
25 of organization pursuant to section 49-1449, the committee shall pay to
26 the commission a registration fee of one hundred fifty dollars. The
27 filing of a statement of organization is not perfected unless accompanied
28 by the registration fee.

29 (2) A committee which has not perfected its filing of a statement of
30 organization by the date due as specified in section 49-1449 shall not
31 make or receive contributions or expenditures until such time as the

1 filing of the statement of organization is perfected, except that:
2 (a) A committee may make an expenditure to pay the registration fee;
3 and
4 (b) A committee may make expenditures for thirty days after the
5 termination of its registration if the expenditures are part of the
6 process of dissolving the committee and the committee dissolves within
7 thirty days after the termination of its registration.
8 (3) The registration fees collected pursuant to this section shall
9 be remitted to the State Treasurer for credit to the Nebraska
10 Accountability and Disclosure Commission Cash Fund.

11 **Sec. 3.** Section 49-1451, Reissue Revised Statutes of Nebraska, is
12 amended to read:

13 49-1451 When any of the information required in a statement of
14 organization is changed, such change shall be reported when the next
15 campaign statement is required to be filed. Any person who fails to
16 report a change to the commission under this section shall pay to the
17 commission a late filing fee of fifty twenty-five dollars for each day
18 the change remains not reported in violation of this section, not to
19 exceed one thousand five hundred seven hundred fifty dollars.

20 **Sec. 4.** Section 49-1458, Reissue Revised Statutes of Nebraska, is
21 amended to read:

22 49-1458 (1) A committee which receives a late contribution shall
23 report the contribution to the commission by filing a report within two
24 days after the date of its receipt. The report may be filed by hand
25 delivery, facsimile transmission, ~~telegraph~~, express delivery service, or
26 any other written means of communication, including electronic means
27 approved by the commission, and need not contain an original signature.

28 (2) The report shall include the full name, street address,
29 occupation, employer, and principal place of business of the contributor,
30 the amount of the contribution, and the date of receipt.

31 (3) A late contribution shall be reported on subsequent campaign

1 statements without regard to reports filed pursuant to this section.

2 (4) Any committee which fails to file a report of late contributions
3 with the commission as required by this section shall pay to the
4 commission a late filing fee of two one hundred dollars for each of the
5 first ten days the report remains not filed in violation of this section.
6 After the tenth day, such committee shall pay, for each day the report
7 remains not filed, an additional late filing fee of one percent of the
8 amount of the late contribution which was required to be reported, not to
9 exceed ten percent of the amount of the late contribution which was
10 required to be reported.

11 (5) For purposes of this section, late contribution means a
12 contribution of one thousand dollars or more received after the closing
13 date for campaign statements as provided in subdivision (1)(b) of section
14 49-1459.

15 **Sec. 5.** Section 49-1463, Reissue Revised Statutes of Nebraska, is
16 amended to read:

17 49-1463 (1) Any person who fails to file a campaign statement with
18 the commission under sections 49-1459 to 49-1463 shall pay to the
19 commission a late filing fee of fifty twenty-five dollars for each day
20 the campaign statement remains not filed in violation of this section,
21 not to exceed one thousand five hundred seven hundred fifty dollars.

22 (2) Any committee which fails to file a statement of exemption with
23 the commission under subsection (2) of section 49-1459 shall pay to the
24 commission a late filing fee of fifty twenty-five dollars for each day
25 the statement of exemption remains not filed in violation of this
26 section, not to exceed four hundred fifty two hundred twenty-five
27 dollars.

28 **Sec. 6.** Section 49-1467, Reissue Revised Statutes of Nebraska, is
29 amended to read:

30 49-1467 (1) Any person, other than a committee, who makes an
31 independent expenditure advocating the election of a candidate or the

1 defeat of a candidate's opponents or the qualification, passage, or
2 defeat of a ballot question, which is in an amount of more than two
3 hundred fifty dollars, shall file a report of the independent
4 expenditure, within ten days, with the commission.

5 (2) The report shall be made on an independent expenditure report
6 form provided by the commission and shall include the date of the
7 expenditure, a brief description of the nature of the expenditure, the
8 amount of the expenditure, the name and address of the person to whom it
9 was paid, the name and address of the person filing the report, and the
10 name, address, occupation, employer, and principal place of business of
11 each person who contributed more than two hundred fifty dollars to the
12 expenditure.

13 (3) Any person who fails to file a report of an independent
14 expenditure with the commission shall pay to the commission a late filing
15 fee of fifty twenty-five dollars for each day the statement remains not
16 filed in violation of this section, not to exceed one thousand five
17 hundred seven hundred fifty dollars.

18 (4) Any person who violates this section shall be guilty of a Class
19 IV misdemeanor.

20 **Sec. 7.** Section 49-1469.08, Reissue Revised Statutes of Nebraska, is
21 amended to read:

22 49-1469.08 (1) Any entity specified in subsection (1) of section
23 49-1469 which fails to file a report with the commission required by
24 section 49-1469 or 49-1469.07 shall pay to the commission a late filing
25 fee of fifty twenty-five dollars for each day the statement remains not
26 filed in violation of such sections, not to exceed one thousand five
27 hundred seven hundred fifty dollars.

28 (2) Any person who knowingly violates this section, section 49-1469,
29 49-1469.05, 49-1469.06, or 49-1469.07 shall be guilty of a Class III
30 misdemeanor.

31 **Sec. 8.** Section 49-1478.01, Reissue Revised Statutes of Nebraska, is

1 amended to read:

2 49-1478.01 (1) An independent committee, including a separate
3 segregated political fund, which makes a late independent expenditure
4 shall report the expenditure to the commission by filing within two days
5 after the date of the expenditure the committee's full name and street
6 address, the amount of the expenditure, and the date of the expenditure.
7 The report shall include (a) the full name and street address of the
8 recipient of the expenditure, (b) the name and office sought of the
9 candidate whose nomination or election is supported or opposed by the
10 expenditure, and (c) the identification of the ballot question, the
11 qualification, passage, or defeat of which is supported or opposed.
12 Filing of a report of a late independent expenditure may be by any
13 written means of communication, including electronic means approved by
14 the commission, and need not contain an original signature. A late
15 independent expenditure shall be reported on subsequent campaign
16 statements without regard to reports filed pursuant to this section.

17 (2) A committee which fails to file a report of a late independent
18 expenditure with the commission as required by this section shall pay to
19 the commission a late filing fee of two one hundred dollars for each of
20 the first ten days the report remains not filed in violation of this
21 section. After the tenth day, such committee shall pay, for each day the
22 report remains not filed, an additional late filing fee of one percent of
23 the amount of the late independent expenditure which was required to be
24 reported, not to exceed ten percent of the amount of the late independent
25 expenditure which was required to be reported.

26 (3) For purposes of this section, late independent expenditure means
27 an independent expenditure as defined in section 49-1428 of one thousand
28 dollars or more made after the closing date for campaign statements as
29 provided in subdivision (1)(b) of section 49-1459.

30 **Sec. 9.** Section 49-1479.01, Reissue Revised Statutes of Nebraska, is
31 amended to read:

1 49-1479.01 (1) Any contribution by a person made on behalf of or to
2 a candidate or committee, including contributions which are in any way
3 earmarked or otherwise directed to the candidate or committee through an
4 intermediary or agent, shall be considered to be a contribution from the
5 person to the candidate or committee.

6 (2) For purposes of this section, earmarked shall mean a
7 designation, instruction, or encumbrance, including those which are
8 direct or indirect, express or implied, or oral or written, which results
9 in any part of a contribution or expenditure, including any in-kind
10 expenditure made in exchange for a contribution, being made to or
11 expended on behalf of a candidate or a committee.

12 (3) Any intermediary or agent, other than a committee, which
13 receives an earmarked contribution shall forward the earmarked
14 contribution to the recipient candidate or committee within ten days
15 after receipt of such contribution.

16 (4) An intermediary or agent which is not a committee shall file a
17 report of the earmarked contribution with the commission within ten days
18 after receipt of the contribution. Any committee which is an intermediary
19 or agent shall file a report of the earmarked contribution with the
20 commission by the date the next campaign statement is required to be
21 filed. The report of the earmarked contribution filed pursuant to this
22 section shall be on a form prescribed by the commission.

23 (5) Any intermediary or agent making an earmarked contribution shall
24 disclose to the recipient of the earmarked contribution the name and
25 address of the intermediary or agent and the actual source of the
26 contribution by providing the recipient with a copy of the report of the
27 earmarked contribution at the time that the earmarked contribution is
28 made.

29 (6) Any person or committee which fails to file a report of an
30 earmarked contribution with the commission as required by this section
31 shall pay to the commission a late filing fee of fifty twenty-five

1 dollars for each day the statement remains not filed in violation of this
2 section not to exceed one thousand five hundred seven hundred fifty
3 dollars.

4 (7) Any person who knowingly violates this section shall be guilty
5 of a Class III misdemeanor.

6 **Sec. 10.** Section 49-1479.02, Reissue Revised Statutes of Nebraska,
7 is amended to read:

8 49-1479.02 (1) A major out-of-state contributor shall file with the
9 commission an out-of-state contribution report. An out-of-state
10 contribution report shall be filed on a form prescribed by the commission
11 within ten days after the end of the calendar month in which a person
12 becomes a major out-of-state contributor. For the remainder of the
13 calendar year, a major out-of-state contributor shall file an out-of-
14 state contribution report with the commission within ten days after the
15 end of each calendar month in which the contributor makes a contribution
16 or expenditure.

17 (2) An out-of-state contribution report shall disclose as to each
18 contribution or expenditure not previously reported (a) the amount,
19 nature, value, and date of the contribution or expenditure, (b) the name
20 and address of the committee, candidate, or person who received the
21 contribution or expenditure, (c) the name and address of the person
22 filing the report, and (d) the name, address, occupation, and employer of
23 each person making a contribution of more than two hundred dollars in the
24 calendar year to the person filing the report.

25 (3) This section shall not apply to (a) a person who files a report
26 of a contribution or an expenditure pursuant to subsection (2) of section
27 49-1469, (b) a person required to file a report or campaign statement
28 pursuant to section 49-1469.07, (c) a committee having a statement of
29 organization on file with the commission, or (d) a person or committee
30 registered with the Federal Election Commission.

31 (4) Any person who fails to file an out-of-state contribution report

1 with the commission as required by this section shall pay to the
2 commission a late filing fee of two one hundred dollars for each of the
3 first ten days the report remains not filed in violation of this section.
4 After the tenth day, such person shall pay, for each day the report
5 remains not filed, an additional late filing fee of one percent of the
6 amount of the contributions or expenditures which were required to be
7 reported, not to exceed ten percent of the amount of the contributions or
8 expenditures which were required to be reported.

9 **Sec. 11.** Section 49-1483.03, Reissue Revised Statutes of Nebraska,
10 is amended to read:

11 49-1483.03 (1) Any lobbyist or principal who receives or expends
12 more than five thousand dollars for lobbying purposes during any calendar
13 month in which the Legislature is in session shall, within fifteen days
14 after the end of such calendar month, file electronically a special
15 report disclosing for that calendar month all information required by
16 section 49-1483. All information disclosed in a special report shall also
17 be disclosed in the next quarterly report required to be filed. The
18 requirement to file a special report shall not apply to a receipt or
19 expenditure for lobbyist fees for lobbying services which have otherwise
20 been disclosed in the lobbyist's application for registration.

21 (2) Any lobbyist or principal who fails to file a special report
22 required by this section with the Clerk of the Legislature or the
23 commission shall pay to the commission a late filing fee of two one
24 hundred dollars for each of the first ten days the report remains not
25 filed in violation of this section. After the tenth day, such lobbyist or
26 principal shall pay, for each day the report remains not filed, an
27 additional late filing fee of one percent of the amount of the receipts
28 and expenditures which were required to be reported, not to exceed ten
29 percent of the amount of the receipts and expenditures which were
30 required to be reported.

31 **Sec. 12.** Section 49-1488.01, Reissue Revised Statutes of Nebraska,

1 is amended to read:

2 49-1488.01 (1) Every lobbyist or principal who fails to file a
3 quarterly statement or a statement of activity with the Clerk of the
4 Legislature, pursuant to sections 49-1483 and 49-1488, shall pay to the
5 commission a late filing fee of fifty twenty-five dollars for each day
6 any of such statements are not filed in violation of such sections, but
7 not to exceed one thousand five hundred seven hundred fifty dollars per
8 statement.

9 (2) A lobbyist or principal required to pay a late filing fee
10 pursuant to subsection (1) of this section may apply to the commission
11 for relief. The commission by order may reduce the amount of the late
12 filing fee imposed upon such lobbyist or principal if he or she shows the
13 commission that (a) the circumstances indicate no intent to file late,
14 (b) the lobbyist or principal has not been required to pay a late filing
15 fee for two years prior to the time the filing of the statement was due,
16 (c) the late filing of the statement shows that less than five thousand
17 dollars was raised, received, or expended during the reporting period,
18 and (d) a reduction of the late fee would not frustrate the purposes of
19 the Nebraska Political Accountability and Disclosure Act.

20 (3) A lobbyist or principal required to pay a late filing fee
21 pursuant to subsection (1) of this section who qualifies for an exemption
22 to the filing of quarterly statements pursuant to subsection (5) of
23 section 49-1483 may apply to the commission for relief. The commission by
24 order may reduce or waive the late filing fee and the person shall not be
25 required to make a showing as provided by subsection (2) of this section.

26 **Sec. 13.** Original sections 49-1449, 49-1449.01, 49-1451, 49-1458,
27 49-1463, 49-1467, 49-1469.08, 49-1478.01, 49-1479.01, 49-1479.02,
28 49-1483.03, and 49-1488.01, Reissue Revised Statutes of Nebraska, are
29 repealed.