

LEGISLATURE OF NEBRASKA  
ONE HUNDRED NINTH LEGISLATURE  
SECOND SESSION

**LEGISLATIVE BILL 1072**

Introduced by Speaker Arch, 14; at the request of the Governor.

Read first time January 15, 2026

Committee: Appropriations

1 A BILL FOR AN ACT relating to government; to amend sections 1-111,  
2 2-2701, 2-2703.01, 2-2705, 2-2706, 3-126, 9-1002, 9-1004, 9-1005,  
3 9-1006, 9-1204, 13-2041, 29-2262.07, 37-327.01, 47-632, 48-3004,  
4 48-3008, 54-857, 57-1406, 66-733, 66-734, 66-735, 68-1604,  
5 71-17,112, 71-3525, 71-3526, 72-2009, 79-303, 79-1035.01, 79-1063,  
6 80-401, 81-2,173, 81-1201.22, 81-1202, 81-1204, 81-1209, 81-1210.02,  
7 81-1230, 81-12,218, 81-1429.03, 81-1463, 81-1505.05, 81-1607.01,  
8 81-1835, 81-2504, 82-108.03, 82-316, 82-331, 82-332, 83-915.01,  
9 84-321, 84-512, 84-721, 85-1401, 85-1539, 85-1920, and 85-3112,  
10 Reissue Revised Statutes of Nebraska, sections 9-812, 19-5707,  
11 37-327.02, 38-157, 38-2121, 43-1318, 43-2404.01, 43-2404.02, 44-116,  
12 48-101.01, 48-145, 48-621, 58-703, 68-1206, 68-1724, 71-5306, and  
13 74-1317, Revised Statutes Cumulative Supplement, 2024, sections  
14 9-1,101, 9-1107, 37-811, 60-6,211.05, 66-1519, 68-911, 68-996,  
15 69-1317, 71-24,106, 71-7611, 72-1001, 77-1420, 77-27,144, 77-4025,  
16 81-1203, 81-1239, 81-12,110, 81-12,241, 81-15,120, 81-15,174,  
17 81-15,180, 84-612, 85-1412, 85-1654, and 86-1063, Revised Statutes  
18 Supplement, 2025, Laws 2025, LB261, section 306, and Laws 2025,  
19 LB264, sections 8, 69, and 70; to provide, change, and eliminate  
20 provisions relating to funds and fund transfers; to create funds; to  
21 provide for fees for medical cannabis regulation; to require the  
22 payment of the State Treasurer's salary from the Unclaimed Property  
23 Cash Fund; to provide for transfer of investment earnings from

1 certain funds; to change the distribution of the permanent school  
2 fund, the Municipal Equalization Fund, the Charitable Gaming  
3 Operations Fund, and the Nebraska racetrack gaming tax; to change  
4 the disposition of workers' compensation self-insurer payments; to  
5 provide for an additional use of the Davis Scholarship Trust Fund,  
6 the Administrative Cash Fund, the Auditor of Public Accounts Cash  
7 Fund, the Commercial Feed Administration Cash Fund, the Victim's  
8 Compensation Fund, and the 911 Service System Fund; to eliminate the  
9 Nebraska Commission on Problem Gambling and transfer the Gamblers  
10 Assistance Program to the Division of Behavioral Health of the  
11 Department of Health and Human Services; to change provisions  
12 relating to the Medicaid Managed Care Excess Profit Fund, the  
13 Commission Grant Program, the Community-based Juvenile Services Aid  
14 Program, federal Child Care Subsidy program, reimbursement for work-  
15 related child care expenses, state employees health insurance  
16 coverage, the Teleworker Job Creation Act, the Major Oil Pipeline  
17 Safety Act, motor fuel taxes, and the Law Enforcement Attraction and  
18 Retention Act; to eliminate provisions relating to tractor testing  
19 fees, apiary certificate fees, job training grants, youth outdoor  
20 education camp grants, the Bioscience Innovation Program, and the  
21 Family Resource and Juvenile Assessment Center Pilot Program; to  
22 provide for termination of the Rural Workforce Housing Investment  
23 Fund, the Middle Income Workforce Housing Investment Fund, the  
24 Superfund Cost Share Cash Fund, and the Nebraska Cultural  
25 Preservation Endowment Fund; to eliminate the Tractor Permit Cash  
26 Fund, the Small Watersheds Flood Control Fund, the State Apiary Cash  
27 Fund, the Nuclear and Hydrogen Development Fund, the Nuclear and  
28 Hydrogen Development Act, the Family Home Visitation Act, the  
29 Nursing Faculty Student Loan Cash Fund, the Nebraska Soil and Plant  
30 Analysis Laboratory Act, the Soil and Plant Analysis Laboratory Cash  
31 Fund, the Job Training Cash Fund, the Nebraska Training and Support

1 Cash Fund, the Intern Nebraska Cash Fund, the Lead-Based Paint  
2 Hazard Control Cash Fund, the Public Service Commission Pipeline  
3 Regulation Fund, the Economic Development Cash Fund, the Youth  
4 Outdoor Education Innovation Fund, the Nebraska Mental Health First  
5 Aid Training Act, the Customized Job Training Cash Fund, the  
6 Panhandle Improvement Project Cash Fund, the Sector Partnership  
7 Program Fund, the Nebraska Film Office Fund, the Innovation Hub Cash  
8 Fund, the Bioscience Innovation Cash Fund, the Violence Prevention  
9 Cash Fund, the Foster Care Review Office Cash Fund, the Community  
10 College Aid Fund, the Nebraska Community College Student Performance  
11 and Occupational Education Grant Fund, the Coordinating Commission  
12 for Postsecondary Education Trust Fund, the Capitol Commission  
13 Revolving Fund, and the State Treasurer's Land Sales Distributive  
14 Fund; to eliminate obsolete provisions; to harmonize provisions; to  
15 provide operative dates; to provide severability; to repeal the  
16 original sections; to outright repeal sections 2-1502, 2-1503.01,  
17 2-1503.02, 2-1503.03, 2-2705.01, 2-3101, 2-3102, 2-3103, 2-3104,  
18 2-3105, 2-3106, 2-3107, 2-3108, 2-3109, 2-3110, 9-1003, 9-1007,  
19 71-17,112, 71-17,113, 71-17,116, 71-3001, 71-3002, 71-3003, 71-3004,  
20 71-3006, 71-3007, 72-2205.01, 72-2211.01, 81-2,174, 81-1213.03,  
21 81-1213.04, 81-1220, 81-12,114, 81-12,155.01, 81-12,163.01, 81-1451,  
22 81-2011, 81-2509, 81-2510, 81-2511, 81-2513, 81-2514, 81-2515,  
23 85-1420, 85-1540, 85-2235, and 90-248, Reissue Revised Statutes of  
24 Nebraska, sections 43-1321, 66-2302, 66-2303, 66-2304, 66-2305,  
25 66-2306, 66-2307, and 77-3132, Revised Statutes Cumulative  
26 Supplement, 2024, sections 42-1401, 42-1402, 42-1403, 42-1404,  
27 42-1405, 42-1406, 42-1407, 42-1408, 42-1409, 42-1410, 42-1411,  
28 48-622.02, 48-3405, 57-1411, 66-2308, 68-2301, 68-2302, 68-2303,  
29 68-2304, 68-2305, 68-2306, 68-2307, 68-2308, 68-2309, 81-1201.21,  
30 81-1210.04, 81-1211, 81-1213.02, 81-1213.05, and 81-1216, Revised  
31 Statutes Supplement, 2025, and Laws 2025, LB264, section 74; and to

- 1 declare an emergency.
- 2 Be it enacted by the people of the State of Nebraska,

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

6           **Sec. 2.** The State Treasurer shall transfer the remaining balance  
7 from the Nursing Faculty Student Loan Cash Fund to the General Fund  
8 before June 30, 2026, on such dates and in such amounts as directed by  
9 the budget administrator of the budget division of the Department of  
10 Administrative 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 Radiation Transportation Emergency Response Cash Fund to the  
18 General Fund 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           **Sec. 5.** The State Treasurer shall transfer the remaining balance  
22 from subfund number 28141 and subfund name NCBVI within the NCBVI  
23 Enhancement Fund in the Nebraska State Accounting System to the General  
24 Fund before June 30, 2026, on such dates and in such amounts as directed  
25 by the budget administrator of the budget division of the Department of  
26 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 subfund number 23421 and subfund name Niobrara Council Easement  
3 Defense Fund within the Niobrara Council Fund in the Nebraska State  
4 Accounting System to the General Fund before June 30, 2026, on such dates  
5 and in such amounts as directed by the budget administrator of the budget  
6 division of the Department of Administrative Services.

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

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

15           **Sec. 10.** The State Treasurer shall transfer the remaining balance  
16 from the Capitol Restoration-Archives Fund to the General Fund before  
17 June 30, 2026, on such dates and in such amounts as directed by the  
18 budget administrator of the budget division of the Department of  
19 Administrative Services.

20           **Sec. 11.** The State Treasurer shall transfer the remaining balance  
21 from the Panhandle Improvement Project Cash Fund to the General Fund  
22 before June 30, 2026, 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           **Sec. 12.** The State Treasurer shall transfer the remaining balance  
26 from the Nebraska Film Office 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. 13.** The State Treasurer shall transfer the remaining balance  
31 from the Nebraska Grain Warehouse Surveillance Cash Fund to the General

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

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

9 **Sec. 15.** The State Treasurer shall transfer the remaining balance  
10 from the Nebraska Competitive Telephone Marketplace Fund to the General  
11 Fund before June 30, 2026, on such dates and in such amounts as directed  
12 by the budget administrator of the budget division of the Department of  
13 Administrative Services.

14 **Sec. 16.** The State Treasurer shall transfer the remaining balance  
15 from the Violence Prevention Cash Fund to the General Fund before June  
16 30, 2026, on such dates and in such amounts as directed by the budget  
17 administrator of the budget division of the Department of Administrative  
18 Services.

19 **Sec. 17.** The State Treasurer shall transfer the remaining balance  
20 from the Nebraska Community College Student Performance and Occupational  
21 Education Grant Fund to the General Fund before June 30, 2026, on such  
22 dates and in such amounts as directed by the budget administrator of the  
23 budget division of the Department of Administrative Services.

24 **Sec. 18.** The State Treasurer shall transfer the remaining balance  
25 from subfund number 51322 and subfund name Dept of Ed Revolving LAN Usage  
26 within the State Department of Education Revolving Fund in the Nebraska  
27 State Accounting System to the General Fund before June 30, 2026, on such  
28 dates and in such amounts as directed by the budget administrator of the  
29 budget division of the Department of Administrative Services.

30 **Sec. 19.** The State Treasurer shall transfer the remaining balance  
31 from subfund number 51324 and subfund name Dept of Ed Revolving Data Syst

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

5 **Sec. 20.** The State Treasurer shall transfer the remaining balance  
6 from subfund number 64651 and subfund name Welfare & Club Accounts within  
7 the Inmate Welfare and Club Accounts Fund in the Nebraska State  
8 Accounting System to the General Fund before June 30, 2026, 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. 21.** The State Treasurer shall transfer the remaining balance  
12 from subfund number 64652 and subfund name Welfare & Club Accounts within  
13 the Inmate Welfare and Club Accounts Fund in the Nebraska State  
14 Accounting System to the General Fund before June 30, 2026, on such dates  
15 and in such amounts as directed by the budget administrator of the budget  
16 division of the Department of Administrative Services.

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

23 **Sec. 23.** The State Treasurer shall transfer the remaining balance  
24 from administratively created fund number 47821 and fund name Juvenile  
25 Accountability in the Nebraska State Accounting System to the General  
26 Fund before June 30, 2026, on such dates and in such amounts as directed  
27 by the budget administrator of the budget division of the Department of  
28 Administrative Services.

29 **Sec. 24.** The State Treasurer shall transfer the remaining balance  
30 from administratively created fund number 47827 and fund name 05 JAIBG in  
31 the Nebraska State Accounting System to the General Fund before June 30,

1 2026, 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.

4 **Sec. 25.** The State Treasurer shall transfer the remaining balance  
5 from the State Apiary Cash Fund to the General Fund before June 30, 2026,  
6 on such dates and in such amounts as directed by the budget administrator  
7 of the budget division of the Department of Administrative Services.

8 **Sec. 26.** The State Treasurer shall transfer the remaining balance  
9 from the Soil and Plant Analysis Laboratory Cash Fund to the General Fund  
10 before June 30, 2026, on such dates and in such amounts as directed by  
11 the budget administrator of the budget division of the Department of  
12 Administrative Services.

13 **Sec. 27.** The State Treasurer shall transfer the remaining balance  
14 from the Tractor Permit Cash Fund to the General Fund before June 30,  
15 2026, on such dates and in such amounts as directed by the budget  
16 administrator of the budget division of the Department of Administrative  
17 Services.

18 **Sec. 28.** The State Treasurer shall transfer the remaining balance  
19 from administratively created fund number 47610 and fund name Native  
20 Youth Leadership Fund in the Nebraska State Accounting System to the  
21 General Fund before June 30, 2026, on such dates and in such amounts as  
22 directed by the budget administrator of the budget division of the  
23 Department of Administrative Services.

24 **Sec. 29.** The State Treasurer shall transfer the remaining balance  
25 from the Leaking Underground Storage Tanks Trust Fund to the General Fund  
26 before June 30, 2026, on such dates and in such amounts as directed by  
27 the budget administrator of the budget division of the Department of  
28 Administrative Services.

29 **Sec. 30.** The State Treasurer shall transfer the remaining balance  
30 from the Petroleum Products and Hazardous Substances Storage and Handling  
31 Fund to the General Fund before June 30, 2026, on such dates and in such

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

3 **Sec. 31.** The State Treasurer shall transfer the remaining balance  
4 from administratively created fund number 61180 and fund name Multi-State  
5 Trust Fund in the Nebraska State Accounting System 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. 32.** The State Treasurer shall transfer the remaining balance  
10 from subfund number 23651 and subfund name Self Exclusion within the  
11 Racetrack Gaming Fund in the Nebraska State Accounting System to the  
12 General Fund before June 30, 2026, on such dates and in such amounts as  
13 directed by the budget administrator of the budget division of the  
14 Department of Administrative Services.

15 **Sec. 33.** The State Treasurer shall transfer the remaining balance  
16 from administratively created fund number 47240 and fund name Federal  
17 Misc in the Nebraska State Accounting System 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. 34.** The State Treasurer shall transfer \$417,709 from  
22 administratively created fund number 72610 and fund name Food  
23 Distribution Fund in the Nebraska State Accounting System to the General  
24 Fund before June 30, 2026, on such dates and in such amounts as directed  
25 by the budget administrator of the budget division of the Department of  
26 Administrative Services.

27 **Sec. 35.** The State Treasurer shall transfer \$8,977,251 from  
28 administratively created fund number 42600 and fund name Federal Clearing  
29 in the Nebraska State Accounting System to the General Fund before June  
30 30, 2026, on such dates and in such amounts as directed by the budget  
31 administrator of the budget division of the Department of Administrative

1 Services.

2 **Sec. 36.** The State Treasurer shall transfer \$750,000 from the  
3 Aeronautics Cash Fund to the General Fund before June 30, 2026, on such  
4 dates and in such amounts as directed by the budget administrator of the  
5 budget division of the Department of Administrative Services.

6 **Sec. 37.** The State Treasurer shall transfer \$2,000,000 from the  
7 Racetrack Gaming Fund to the General Fund before June 30, 2026, on such  
8 dates and in such amounts as directed by the budget administrator of the  
9 budget division of the Department of Administrative Services.

10 **Sec. 38.** The State Treasurer shall transfer \$150,000 from the  
11 Abstracters Board of Examiners Cash Fund to the General Fund before June  
12 30, 2026, 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 **Sec. 39.** The State Treasurer shall transfer \$100,000 from the  
16 Appraisal Management Company Fund to the General Fund before June 30,  
17 2026, on such dates and in such amounts as directed by the budget  
18 administrator of the budget division of the Department of Administrative  
19 Services.

20 **Sec. 40.** The State Treasurer shall transfer \$200,000 from the  
21 Certified Public Accountants 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. 41.** The State Treasurer shall transfer \$1,000,000 from the  
26 Unclaimed Property Cash 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. 42.** The State Treasurer shall transfer \$500,000 from the  
30 Treasury Management Cash Fund to the General Fund before June 30, 2026,  
31 on such dates and in such amounts as directed by the budget administrator

1 of the budget division of the Department of Administrative Services.

2 **Sec. 43.** The State Treasurer shall transfer \$4,900,000 from the  
3 Trail Development and Maintenance Fund to the General Fund before June  
4 30, 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. 44.** The State Treasurer shall transfer \$1,500,000 from the  
8 Compensation Court Cash Fund to the General Fund before June 30, 2026, on  
9 such dates and in such amounts as directed by the budget administrator of  
10 the budget division of the Department of Administrative Services.

11 **Sec. 45.** The State Treasurer shall transfer \$700,000 from the Clean  
12 Air Title V Cash Fund to the General Fund before June 30, 2026, on such  
13 dates and in such amounts as directed by the budget administrator of the  
14 budget division of the Department of Administrative Services.

15 **Sec. 46.** The State Treasurer shall transfer \$19,770 from subfund  
16 number 51327 and subfund name Dept of Ed Revolving Color Prt within the  
17 State Department of Education Revolving Fund in the Nebraska State  
18 Accounting System to the General Fund before June 30, 2026, on such dates  
19 and in such amounts as directed by the budget administrator of the budget  
20 division of the Department of Administrative Services.

21 **Sec. 47.** The State Treasurer shall transfer \$100,000 from the  
22 Tuition Recovery Cash Fund to the General Fund before June 30, 2026, on  
23 such dates and in such amounts as directed by the budget administrator of  
24 the budget division of the Department of Administrative Services.

25 **Sec. 48.** The State Treasurer shall transfer \$800,000 from subfund  
26 number 61312 and subfund name Dept of Educ Trust Williams within the  
27 State Department of Education Trust Fund in the Nebraska State Accounting  
28 System to the General Fund before June 30, 2026, on such dates and in  
29 such amounts as directed by the budget administrator of the budget  
30 division of the Department of Administrative Services.

31 **Sec. 49.** The State Treasurer shall transfer \$5,000,000 from the

1 Homeless Shelter Assistance Trust 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. 50.** The State Treasurer shall transfer \$5,000,000 from the  
6 Surface Water Irrigation Infrastructure Fund to the General Fund before  
7 June 30, 2026, on such dates and in such amounts as directed by the  
8 budget administrator of the budget division of the Department of  
9 Administrative Services.

10 **Sec. 51.** The State Treasurer shall transfer \$10,000,000 from the  
11 Nebraska Capital Construction Fund to the General Fund before June 30,  
12 2026, 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 **Sec. 52.** The State Treasurer shall transfer \$1,400,000 from the  
16 Jobs and Economic Development Initiative Fund to the General Fund before  
17 June 30, 2026, on such dates and in such amounts as directed by the  
18 budget administrator of the budget division of the Department of  
19 Administrative Services.

20 **Sec. 53.** The State Treasurer shall transfer \$1,730,000 from the  
21 motor fuel trust fund to the General Fund before June 30, 2026, on such  
22 dates and in such amounts as directed by the budget administrator of the  
23 budget division of the Department of Administrative Services.

24 **Sec. 54.** The State Treasurer shall transfer \$150,000 from subfund  
25 number 26901 and subfund name Arts Maintenance Fund within the Nebraska  
26 Arts Council Cash Fund in the Nebraska State Accounting System to the  
27 General Fund before June 30, 2026, on such dates and in such amounts as  
28 directed by the budget administrator of the budget division of the  
29 Department of Administrative Services.

30 **Sec. 55.** The State Treasurer shall transfer \$27,465 from the  
31 Nebraska Arts Council Cash Fund to the General Fund before June 30, 2026,

1 on such dates and in such amounts as directed by the budget administrator  
2 of the budget division of the Department of Administrative Services.

3 **Sec. 56.** The State Treasurer shall transfer \$578,269 from  
4 administratively created fund number 73410 and name NEBASE in the  
5 Nebraska State Accounting System to the General Fund before June 30,  
6 2026, on such dates and in such amounts as directed by the budget  
7 administrator of the budget division of the Department of Administrative  
8 Services.

9 **Sec. 57.** The State Treasurer shall transfer \$250,000 from the  
10 Integrated Solid Waste Management Cash Fund to the General Fund before  
11 June 30, 2026, on such dates and in such amounts as directed by the  
12 budget administrator of the budget division of the Department of  
13 Administrative Services.

14 **Sec. 58.** The State Treasurer shall transfer \$450,000 from subfund  
15 number 28491 and subfund name Petroleum Remediation Aviation Fuel Fund  
16 within the Petroleum Release Remedial Action Cash Fund in the Nebraska  
17 State Accounting System to the General Fund before June 30, 2026, on such  
18 dates and in such amounts as directed by the budget administrator of the  
19 budget division of the Department of Administrative Services.

20 **Sec. 59.** The State Treasurer shall transfer \$400,000 from the Safe  
21 Drinking Water Act Cash Fund to the General Fund before June 30, 2026, on  
22 such dates and in such amounts as directed by the budget administrator of  
23 the budget division of the Department of Administrative Services.

24 **Sec. 60.** The State Treasurer shall transfer \$100,000 from the State  
25 Energy Cash Fund to the General Fund before June 30, 2026, on such dates  
26 and in such amounts as directed by the budget administrator of the budget  
27 division of the Department of Administrative Services.

28 **Sec. 61.** The State Treasurer shall transfer \$7,806,629 from the  
29 Health and Human Services Cash Fund to the General Fund before June 30,  
30 2026, on such dates and in such amounts as directed by the budget  
31 administrator of the budget division of the Department of Administrative

1 Services.

2 **Sec. 62.** The State Treasurer shall transfer \$865,299 from the  
3 Professional and Occupational Credentialing Cash Fund to the General 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. 63.** The State Treasurer shall transfer \$50,700,000 from the  
8 Water Recreation Enhancement Fund to the General Fund before June 30,  
9 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. 64.** The State Treasurer shall transfer \$2,000,000 from the  
13 Nebraska Outdoor Recreation Development Cash Fund to the General Fund  
14 before June 30, 2026, on such dates and in such amounts as directed by  
15 the budget administrator of the budget division of the Department of  
16 Administrative Services.

17 **Sec. 65.** The State Treasurer shall transfer \$1,000,000 from the  
18 Wildlife Conservation 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. 66.** The State Treasurer shall transfer \$300,000 from the Game  
22 Law Investigation Cash Fund to the General Fund before June 30, 2026, on  
23 such dates and in such amounts as directed by the budget administrator of  
24 the budget division of the Department of Administrative Services.

25 **Sec. 67.** The State Treasurer shall transfer \$25,000 from the  
26 Nebraska Snowmobile Trail Cash 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. 68.** The State Treasurer shall transfer \$500,000 from the Oil  
31 and Gas Conservation Fund to the General Fund before June 30, 2026, on

1 such dates and in such amounts as directed by the budget administrator of  
2 the budget division of the Department of Administrative Services.

3 **Sec. 69.** The State Treasurer shall transfer \$2,420,286 from the  
4 Nebraska Rural Projects Fund to the General Fund before June 30, 2026, on  
5 such dates and in such amounts as directed by the budget administrator of  
6 the budget division of the Department of Administrative Services.

7 **Sec. 70.** The State Treasurer shall transfer \$1,000,000 from the  
8 Public Service Commission Regulation 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. 71.** The State Treasurer shall transfer \$5,000,000 from the  
13 Records Management Cash Fund to the General Fund before June 30, 2026, on  
14 such dates and in such amounts as directed by the budget administrator of  
15 the budget division of the Department of Administrative Services.

16 **Sec. 72.** The State Treasurer shall transfer \$450,000 from the  
17 Boiler Inspection Cash 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. 73.** The State Treasurer shall transfer \$500,000 from the  
21 Community College State Dependents Fund to the General Fund before June  
22 30, 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. 74.** The State Treasurer shall transfer \$1,000,000 from the  
26 Vehicle Title Registration System Replacement and Maintenance Cash Fund  
27 to the General Fund before June 30, 2026, on such dates and in such  
28 amounts as directed by the budget administrator of the budget division of  
29 the Department of Administrative Services.

30 **Sec. 75.** The State Treasurer shall transfer \$2,000,000 from the  
31 Game and Parks Commission Capital Maintenance Fund to the General Fund

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

4 **Sec. 76.** The State Treasurer shall transfer \$300,000 from the  
5 Shovel-Ready Capital Recovery and Investment 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. 77.** The State Treasurer shall transfer \$2,500,000 from the  
10 Secretary of State Cash Fund to the General Fund before June 30, 2026, on  
11 such dates and in such amounts as directed by the budget administrator of  
12 the budget division of the Department of Administrative Services.

13 **Sec. 78.** The State Treasurer shall transfer \$1,250,000 from the  
14 Grade Crossing Protection Fund to the General Fund before June 30, 2026,  
15 on such dates and in such amounts as directed by the budget administrator  
16 of the budget division of the Department of Administrative Services.

17 **Sec. 79.** The State Treasurer shall transfer the remaining balance  
18 from the Bioscience Innovation Cash Fund to the General Fund before June  
19 30, 2026, on such dates and in such amounts as directed by the budget  
20 administrator of the budget division of the Department of Administrative  
21 Services.

22 **Sec. 80.** The State Treasurer shall transfer the remaining balance  
23 from the Nebraska Environmental Response Cash Fund to the General Fund  
24 before June 30, 2027, on such dates and in such amounts as directed by  
25 the budget administrator of the budget division of the Department of  
26 Administrative Services.

27 **Sec. 81.** 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. 82.**   The State Treasurer shall transfer \$400,000 from the  
2   Municipality Infrastructure Aid 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. 83.**   The State Treasurer shall transfer the remaining balance  
7   from the Nebraska Cultural Preservation Endowment Fund to the General  
8   Fund before December 31, 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. 84.**   The State Treasurer shall transfer \$2,000,000 from the  
12   Racetrack Gaming Fund to the General Fund before June 30, 2027, on such  
13   dates and in such amounts as directed by the budget administrator of the  
14   budget division of the Department of Administrative Services.

15           **Sec. 85.**   The State Treasurer shall transfer \$100,000 from the  
16   Engineering Plan Review Cash Fund to the General Fund before June 30,  
17   2027, on such dates and in such amounts as directed by the budget  
18   administrator of the budget division of the Department of Administrative  
19   Services.

20           **Sec. 86.**   The State Treasurer shall transfer \$200,000 from the  
21   Certified Public Accountants Fund to the General Fund before June 30,  
22   2027, 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. 87.**   The State Treasurer shall transfer \$250,000 from the  
26   Integrated Solid Waste Management Cash Fund to the General Fund before  
27   June 30, 2027, on such dates and in such amounts as directed by the  
28   budget administrator of the budget division of the Department of  
29   Administrative Services.

30           **Sec. 88.**   The State Treasurer shall transfer \$250,000 from the Safe  
31   Drinking Water Act Cash Fund to the General Fund before June 30, 2027, on

1 such dates and in such amounts as directed by the budget administrator of  
2 the budget division of the Department of Administrative Services.

3 **Sec. 89.** The State Treasurer shall transfer the remaining balance  
4 from the Superfund Cost Share Cash Fund to the General Fund before June  
5 30, 2027, 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. 90.** The State Treasurer shall transfer \$600,000 from the Clean  
9 Air Title V Cash Fund to the General Fund before June 30, 2027, on such  
10 dates and in such amounts as directed by the budget administrator of the  
11 budget division of the Department of Administrative Services.

12 **Sec. 91.** The State Treasurer shall transfer \$450,000 from subfund  
13 number 28491 and subfund name Petroleum Remediation Aviation Fuel Fund  
14 within the Petroleum Release Remedial Action Cash Fund in the Nebraska  
15 State Accounting System to the General Fund before June 30, 2027, on such  
16 dates and in such amounts as directed by the budget administrator of the  
17 budget division of the Department of Administrative Services.

18 **Sec. 92.** The State Treasurer shall transfer \$1,000,000 from the  
19 Health and Human Services Cash Fund to the General Fund before June 30,  
20 2027, 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. 93.** The State Treasurer shall transfer \$1,500,000 from the  
24 Homeless Shelter Assistance Trust Fund to the General Fund before June  
25 30, 2027, on such dates and in such amounts as directed by the budget  
26 administrator of the budget division of the Department of Administrative  
27 Services.

28 **Sec. 94.** The State Treasurer shall transfer \$13,883,562 from the  
29 Nebraska Capital Construction Fund to the General Fund before June 30,  
30 2027, on such dates and in such amounts as directed by the budget  
31 administrator of the budget division of the Department of Administrative

1 Services.

2 **Sec. 95.** The State Treasurer shall transfer \$2,000,000 from the  
3 Game and Parks Commission Capital Maintenance Fund to the General Fund  
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. 96.** The State Treasurer shall transfer \$149,000 from the  
8 Shovel-Ready Capital Recovery and Investment Fund to the General Fund  
9 before June 30, 2027, on such dates and in such amounts as directed by  
10 the budget administrator of the budget division of the Department of  
11 Administrative Services.

12 **Sec. 97.** The State Treasurer shall transfer \$2,500,000 from the  
13 Secretary of State Cash Fund to the General Fund before June 30, 2027, on  
14 such dates and in such amounts as directed by the budget administrator of  
15 the budget division of the Department of Administrative Services.

16 **Sec. 98.** The State Treasurer shall transfer \$1,250,000 from the  
17 Grade Crossing Protection Fund to the General Fund before June 30, 2027,  
18 on such dates and in such amounts as directed by the budget administrator  
19 of the budget division of the Department of Administrative Services.

20 **Sec. 99.** The State Treasurer shall transfer \$300,000 from the  
21 Community Corrections Uniform Data Analysis Cash Fund to the General Fund  
22 before June 30, 2027, 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 **Sec. 100.** The State Treasurer shall transfer \$125,000 from the  
26 Nebraska Job Creation and Mainstreet Revitalization Fund to the General  
27 Fund before June 30, 2027, on such dates and in such amounts as directed  
28 by the budget administrator of the budget division of the Department of  
29 Administrative Services.

30 **Sec. 101.** The State Treasurer shall transfer \$5,747,931 from the  
31 Perkins County Canal Project Fund to the General Fund before June 30,

1 2026, 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.

4 **Sec. 102.** The State Treasurer shall transfer \$3,017,316 from the  
5 administratively created fund number 43125 and fund name Gov Fed Covid  
6 ARP Recovery in the Nebraska State Accounting System to the General Fund  
7 on or before June 30, 2026, on such dates and in such amounts as directed  
8 by the budget administrator of the budget division of the Department of  
9 Administrative Services.

10 **Sec. 103.** The State Treasurer shall transfer \$159,032 from the  
11 Economic Recovery Contingency Fund to the General Fund before June 30,  
12 2026, 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 **Sec. 104.** The State Treasurer shall transfer the remaining balance  
16 from subfund number 26503 and subfund name the Capitol Restoration-Tours  
17 within the Capitol Restoration-Archives Fund in the Nebraska State  
18 Accounting System to the General Fund before June 30, 2026, on such dates  
19 and in such amounts as directed by the budget administrator of the budget  
20 division of the Department of Administrative Services.

21 **Sec. 105.** The State Treasurer shall transfer the remaining balance  
22 from subfund number 68920 and subfund name Health Plan within the State  
23 Employees Insurance Fund in the Nebraska State Accounting System to the  
24 General Fund before June 30, 2026, 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. 106.** The State Treasurer shall transfer the remaining balance  
28 of the Rural Broadband Task Force Fund to the General Fund before June  
29 30, 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. 107.**   The State Treasurer shall transfer \$750,000 from the  
2 Treasury Management Cash Fund to the General Fund before June 30, 2027,  
3 on such dates and in such amounts as directed by the budget administrator  
4 of the budget division of the Department of Administrative Services.

5           **Sec. 108.**   The State Treasurer shall transfer \$1,000,000 from the  
6 Compensation Court Cash Fund to the General Fund before June 30, 2027, on  
7 such dates and in such amounts as directed by the budget administrator of  
8 the budget division of the Department of Administrative Services.

9           **Sec. 109.**   The State Treasurer shall transfer \$18,000,000 from the  
10 Economic Recovery Contingency Fund to the General Fund before June 30,  
11 2027, on such dates and in such amounts as directed by the budget  
12 administrator of the budget division of the Department of Administrative  
13 Services.

14           **Sec. 110.**   The State Treasurer shall transfer \$6,500,000 from the  
15 Nebraska Opioid Recovery Trust Fund to the Probation Program Cash Fund  
16 before June 30, 2026, on such dates and in such amounts as directed by  
17 the budget administrator of the budget division of the Department of  
18 Administrative Services.

19           **Sec. 111.**   The State Treasurer shall transfer \$6,500,000 from the  
20 Nebraska Opioid Recovery Trust Fund to the Probation Program Cash Fund  
21 before June 30, 2027, on such dates and in such amounts as directed by  
22 the budget administrator of the budget division of the Department of  
23 Administrative Services.

24           **Sec. 112.**   The State Treasurer shall transfer the remaining  
25 unobligated balance from the Rural Workforce Housing Investment Fund to  
26 the Affordable Housing Trust Fund before June 30, 2026, on such dates and  
27 in such amounts as directed by the budget administrator of the budget  
28 division of the Department of Administrative Services.

29           **Sec. 113.**   The State Treasurer shall transfer the remaining  
30 unobligated balance from the Middle Income Workforce Housing Investment  
31 Fund to the Affordable Housing Trust Fund before June 30, 2026, on such

1 dates and in such amounts as directed by the budget administrator of the  
2 budget division of the Department of Administrative Services.

3 **Sec. 114.** The State Treasurer shall transfer \$430,000 from the  
4 administratively created fund number 64960 and fund name Davis  
5 Scholarship Trust Fund in the Nebraska State Accounting System to the  
6 Nebraska Opportunity Grant Fund before June 30, 2026, on such dates and  
7 in such amounts as directed by the budget administrator of the budget  
8 division of the Department of Administrative Services.

9 **Sec. 115.** The State Treasurer shall transfer \$1,000,000 from the  
10 Certification Fund to the Education Future Fund before June 30, 2026, on  
11 such dates and in such amounts as directed by the budget administrator of  
12 the budget division of the Department of Administrative Services.

13 **Sec. 116.** The State Treasurer shall transfer \$2,000,000 from the  
14 Excellence in Teaching Cash Fund to the Education Future Fund before June  
15 30, 2026, on such dates and in such amounts as directed by the budget  
16 administrator of the budget division of the Department of Administrative  
17 Services.

18 **Sec. 117.** The State Treasurer shall transfer \$4,694,064 of  
19 accumulated interest from the State Lottery Operation Trust Fund to the  
20 Education Future Fund before June 30, 2026, 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. 118.** The State Treasurer shall transfer \$70,000 of accumulated  
24 interest from the State Lottery Prize Trust Fund to the Education Future  
25 Fund before June 30, 2026, on such dates and in such amounts as directed  
26 by the budget administrator of the budget division of the Department of  
27 Administrative Services.

28 **Sec. 119.** The State Treasurer shall transfer \$2,500,000 from  
29 administratively created fund number 63320 and fund name Ag & University  
30 Land Lease Fund in the Nebraska State Accounting System to subfund number  
31 21354 and subfund name Education Future Apportionment Fund within the

1 Education Future Fund in the Nebraska State Accounting System 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. 120.** The State Treasurer shall transfer \$2,000,000 from  
6 administratively created fund number 63210 and fund name Land Exchanges  
7 in the Nebraska State Accounting System to subfund number 21354 and  
8 subfund name Education Future Apportionment Fund within the Education  
9 Future Fund in the Nebraska State Accounting System before June 30, 2026,  
10 on such dates and in such amounts as directed by the budget administrator  
11 of the budget division of the Department of Administrative Services.

12 **Sec. 121.** The State Treasurer shall transfer \$2,000,000 from the  
13 Education Savings Plan Administrative Fund to the Education Future Fund  
14 before June 30, 2026, on such dates and in such amounts as directed by  
15 the budget administrator of the budget division of the Department of  
16 Administrative Services.

17 **Sec. 122.** The State Treasurer shall transfer \$3,000,000 from the  
18 Education Savings Plan Expense Fund to the Education Future Fund before  
19 June 30, 2026, on such dates and in such amounts as directed by the  
20 budget administrator of the budget division of the Department of  
21 Administrative Services.

22 **Sec. 123.** The State Treasurer shall transfer \$40,000,000 from the  
23 permanent school fund to subfund number 21354 and subfund name Education  
24 Future Apportionment Fund within the Education Future Fund in the  
25 Nebraska State Accounting System on or after July 1, 2026, but before  
26 June 30, 2027, on such dates and in such amounts as directed by the  
27 budget administrator of the budget division of the Department of  
28 Administrative Services.

29 **Sec. 124.** The State Treasurer shall transfer \$32,700,000 from the  
30 Nebraska Environmental Trust Fund to the Water Recreation Enhancement  
31 Fund before June 30, 2026, on such dates and in such amounts as directed

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

3 **Sec. 125.** The State Treasurer shall transfer \$8,000,000 from the  
4 Nebraska Environmental Trust Fund to the Water Resources Cash Fund before  
5 June 30, 2027, on such dates and in such amounts as directed by the  
6 budget administrator of the budget division of the Department of  
7 Administrative Services.

8 **Sec. 126.** The State Treasurer shall transfer \$174,975 from the  
9 Nebraska State Historical Society Collections Trust Fund to the  
10 Historical Society Fund before June 30, 2026, 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. 127.** The State Treasurer shall transfer \$2,500,000 from the  
14 Nebraska Veterans' Aid Fund to the Department of Veterans' Affairs Cash  
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. 128.** The State Treasurer shall transfer \$2,500,000 from the  
19 Nebraska Veterans' Aid Fund to the Department of Veterans' Affairs Cash  
20 Fund before June 30, 2027, 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. 129.** The State Treasurer shall transfer \$500,000 from the  
24 Nebraska Education Improvement Fund to the Education Future Fund on or  
25 after July 1, 2026, but before June 30, 2027, on such dates and in such  
26 amounts as directed by the budget administrator of the budget division of  
27 the Department of Administrative Services.

28 **Sec. 130.** The State Treasurer shall transfer \$2,000,000 from the  
29 Community College Gap Assistance Program Fund to the Education Future  
30 Fund on or after July 1, 2026, but before June 30, 2027, on such dates  
31 and in such amounts as directed by the budget administrator of the budget

1 division of the Department of Administrative Services.

2 **Sec. 131.** The State Treasurer shall transfer \$3,478,000 from the  
3 911 Service System Fund to the 988 Emergency Lifeline Cash Fund before  
4 June 30, 2027, 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. 132.** (1) The 988 Emergency Lifeline Cash Fund is created. The  
8 fund shall consist of money received as a result of contracts, grants,  
9 gifts, or fees designated for the fund and transfers from the 911 Service  
10 System Fund. The 988 Emergency Lifeline Cash Fund shall be used for costs  
11 of the Department of Health and Human Services related to the 988 Suicide  
12 and Crisis Lifeline in Nebraska.

13 (2) Any money in the fund available for investment shall be invested  
14 by the state investment officer pursuant to the Nebraska Capital  
15 Expansion Act and the Nebraska State Funds Investment Act. Any investment  
16 earnings from investment of money in the fund shall be credited to the  
17 General Fund.

18 **Sec. 133.** The Correctional Services Insurance Proceeds Fund is  
19 created. The fund shall consist of insurance claim proceeds received by  
20 the Department of Correctional Services. The fund shall be used for  
21 operating or capital costs incurred by the department. The fund shall be  
22 administered by the Director of Correctional Services or his or her  
23 designee. Any money in the fund available for investment shall be  
24 invested by the state investment officer pursuant to the Nebraska Capital  
25 Expansion Act and the Nebraska State Funds Investment Act.

26 **Sec. 134.** Section 1-111, Reissue Revised Statutes of Nebraska, is  
27 amended to read:

28 1-111 (1) All fees collected under the Public Accountancy Act and  
29 all costs collected under subdivision (8) of section 1-148 shall be  
30 remitted by the board to the State Treasurer for credit to the Certified  
31 Public Accountants Fund which is hereby created. Such fund shall, if and

1 when specifically appropriated by the Legislature during any biennium for  
2 that purpose, be paid out from time to time by the State Treasurer upon  
3 warrants drawn by the Director of Administrative Services on vouchers  
4 approved by the board, and such board and expense thereof shall not be  
5 supported or paid from any other fund of the state. Transfers may be made  
6 from the fund to the General Fund at the direction of the Legislature  
7 ~~through June 30, 2011~~. Any money in the Certified Public Accountants Fund  
8 available for investment shall be invested by the state investment  
9 officer pursuant to the Nebraska Capital Expansion Act and the Nebraska  
10 State Funds Investment Act.

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

15 **Sec. 135.** Section 2-2701, Reissue Revised Statutes of Nebraska, is  
16 amended to read:

17 2-2701 (1) No person shall be permitted to sell or dispose of any  
18 current tractor model of one hundred or more horsepower in the State of  
19 Nebraska without first having (a) made application for a permit and  
20 obtained a permit to sell the tractor model, (b) the model tested by the  
21 University of Nebraska onsite or offsite or by any Organization for  
22 Economic Cooperation and Development test station, and (c) the model  
23 passed upon by the board.

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

31 (3) Each and every tractor model presented for testing shall be a

1 stock model and shall not be equipped with any special accessory unless  
2 regularly supplied to the trade. Any tractor model not complying with  
3 this section shall not be tested under sections 2-2701 to 2-2711.  
4 Applications shall be made to the board and shall be accompanied by  
5 specifications of the tractor model required by the board and by the  
6 applicable fees specified in section ~~sections~~ 2-2705 and ~~2-2705.01~~.

7 (4) If an official test application, with the required  
8 specifications and fees, is submitted to any Organization for Economic  
9 Cooperation and Development test station or to the University of Nebraska  
10 and an application for a temporary permit is ~~and the fee prescribed in~~  
11 ~~section 2-2705.01~~ are submitted, the department, with the approval of the  
12 board, may issue a temporary permit for the sale of the tractor model  
13 specified in the official test application. The date on which the  
14 temporary permit terminates shall be fixed by the board. All temporary  
15 permits shall be conditioned upon such tractor model being tested at a  
16 mutually agreed-upon date, and the person to whom a temporary permit has  
17 been issued shall submit a tractor model for testing which conforms to  
18 the specifications filed with the official test application. Such tractor  
19 model shall be delivered for testing at the mutually agreed-upon date.  
20 Upon failure so to do, all such fees deposited by such person shall be  
21 forfeited to the University of Nebraska Tractor Test Cash Fund, ~~except~~  
22 ~~that the fee imposed in section 2-2705.01 shall be deposited in and~~  
23 ~~forfeited to the Tractor Permit Cash Fund,~~ and in addition such person  
24 shall not be issued any temporary permit for a period of five years from  
25 the date such tractor was to be delivered for testing and until such  
26 person meets the obligations required under subsection (5) of this  
27 section to the department's satisfaction.

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

31 (a) If a tractor model upon which a temporary permit has been issued

1 was not submitted for the official test and approval on the mutually  
2 agreed-upon date, the person to whom the temporary permit was issued  
3 shall repurchase any such tractor sold in Nebraska under the temporary  
4 permit. A claim by a purchaser under this subdivision shall be brought  
5 within two years after the date of the expiration of the temporary  
6 permit; and

7 (b) If a tractor model upon which a temporary permit has been issued  
8 fails in the official test to meet the specifications of the tractor  
9 model which were filed with the application and fee fees, the person to  
10 whom the temporary permit was issued shall send a notice, as approved by  
11 the department, to any person in Nebraska who has purchased a tractor  
12 sold under the temporary permit. The person to whom the temporary permit  
13 was issued shall either modify the tractor to meet the specifications  
14 filed with the board or remedy to the satisfaction of the purchaser any  
15 injury incurred by the purchaser which was caused by the failure of the  
16 tractor to meet the specifications claimed. Such person shall be  
17 prohibited from modifying sales literature, advertisement claims, or  
18 specifications of the tractor to avoid such notice.

19 **Sec. 136.** Section 2-2703.01, Reissue Revised Statutes of Nebraska,  
20 is amended to read:

21 2-2703.01 Upon application by any person ~~and payment of the fee~~  
22 ~~required in section 2-2705.01~~, the board may recommend to the department  
23 that a supplemental permit be issued to such person for the sale of a new  
24 tractor model based upon the official test results of a previous tractor  
25 model. The specifications and performance representations of the new  
26 tractor model shall be compared to the official test results of the  
27 previous tractor model, and if there are no substantial changes in  
28 specifications, performance representations, and the capacity of the new  
29 tractor model to meet such specifications and representations of  
30 performance, the board shall recommend to the department the issuance of  
31 a supplemental permit. The board may require further testing of the new

1 tractor model upon which a permit is sought and may require the person  
2 making application to provide for reimbursement for the cost of such  
3 tests pursuant to section 2-2705. If further testing is performed, the  
4 board shall certify the results of such tests and forward them to the  
5 department.

6 **Sec. 137.** Section 2-2705, Reissue Revised Statutes of Nebraska, is  
7 amended to read:

8 2-2705 Application to the board for the testing of a tractor model  
9 by the University of Nebraska shall be accompanied by the fee prescribed  
10 ~~in section 2-2705.01 and such fee as is prescribed~~ by the Board of  
11 Regents of the University of Nebraska as a partial reimbursement for  
12 making the application.

13 Fees collected for the testing of tractors by the Nebraska Tractor  
14 Testing Laboratory shall be credited to the University of Nebraska  
15 Tractor Test Cash Fund, which fund is hereby created. The fund shall be  
16 used by the Nebraska Tractor Testing Laboratory to defray the expenses of  
17 testing tractors. Any accrued interest shall also be credited to the  
18 fund, except that the cash carryover of such fund from one biennium to  
19 the next biennium shall not exceed, by more than fifteen percent, the  
20 total cash fund expenditures for the average of the five preceding years.  
21 Any amount in excess of such fifteen percent shall be forwarded to the  
22 University of Nebraska. Any money in the fund available for investment  
23 shall be invested by the state investment officer pursuant to the  
24 Nebraska Capital Expansion Act and the Nebraska State Funds Investment  
25 Act.

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

30 **Sec. 138.** Section 2-2706, Reissue Revised Statutes of Nebraska, is  
31 amended to read:

1           2-2706 The failure of any tractor model to meet the specifications  
2 and representations made by the applicant shall not prevent the applicant  
3 from placing on the market other tractor models that do comply with the  
4 permit requirements of sections 2-2701 to 2-2711. Any tractor model that  
5 fails in the official test to meet the applicant's own specifications and  
6 representations may be retested upon submission of a new test application  
7 and the fee specified in section 2-2705 ~~fees prescribed in sections~~  
8 ~~2-2705 and 2-2705.01~~. Each and every permit issued under sections 2-2701  
9 to 2-2711 shall specify the model or models included in such permit to  
10 sell.

11           **Sec. 139.** Section 3-126, Reissue Revised Statutes of Nebraska, is  
12 amended to read:

13           3-126 The Aeronautics Cash Fund is created. All money received by  
14 the division pursuant to the State Aeronautics Act shall be remitted to  
15 the State Treasurer for credit to the fund. The division is authorized,  
16 whether acting for this state, as the agent of any of its municipalities,  
17 or as the agent of any person owning a privately owned public use  
18 airport, or when requested by the United States Government or any agency  
19 or department thereof, to disburse such money. Transfers may be made from  
20 the fund to the General Fund at the direction of the Legislature. Any  
21 money in the Aeronautics Cash Fund available for investment shall be  
22 invested by the state investment officer pursuant to the Nebraska Capital  
23 Expansion Act and the Nebraska State Funds Investment Act. Beginning July  
24 1, 2026, any investment earnings from investment of money in the fund  
25 shall be credited to the General Fund. ~~The State Treasurer shall transfer~~  
26 ~~any money in the Department of Aeronautics Cash Fund on July 1, 2017, to~~  
27 ~~the Aeronautics Cash Fund.~~

28           **Sec. 140.** Section 9-1,101, Revised Statutes Supplement, 2025, is  
29 amended to read:

30           9-1,101 (1) The Nebraska Bingo Act, the Nebraska County and City  
31 Lottery Act, the Nebraska Lottery and Raffle Act, the Nebraska Pickle

1 Card Lottery Act, the Nebraska Small Lottery and Raffle Act, and section  
2 9-701 shall be administered and enforced by the Charitable Gaming  
3 Division of the Department of Revenue, which division is hereby created.  
4 The Department of Revenue shall make annual reports to the Governor,  
5 Legislature, Auditor of Public Accounts, and Attorney General on all tax  
6 revenue received, expenses incurred, and other activities relating to the  
7 administration and enforcement of such acts. The report submitted to the  
8 Legislature shall be submitted electronically.

9 (2) The Charitable Gaming Operations Fund is hereby created. Any  
10 money in the fund available for investment shall be invested by the state  
11 investment officer pursuant to the Nebraska Capital Expansion Act and the  
12 Nebraska State Funds Investment Act.

13 (3)(a) Forty percent of the taxes collected pursuant to sections  
14 9-239, 9-344, 9-429, and 9-648 shall be available to the Charitable  
15 Gaming Division for administering and enforcing the acts listed in  
16 subsection (1) of this section ~~and providing administrative support for~~  
17 ~~the Nebraska Commission on Problem Gambling~~. The remaining sixty percent  
18 shall be transferred to the General Fund. Any portion of the forty  
19 percent not used by the division in the administration and enforcement of  
20 such acts and section shall be distributed as provided in this  
21 subsection.

22 (b) Beginning July 1, 2019, through June 30, 2026, on or before the  
23 last day of the last month of each calendar quarter, the State Treasurer  
24 shall transfer one hundred thousand dollars from the Charitable Gaming  
25 Operations Fund to the Compulsive Gamblers Assistance Fund.

26 (c) Any money remaining in the Charitable Gaming Operations Fund  
27 after the transfer pursuant to subdivision (b) of this subsection not  
28 used by the Charitable Gaming Division in its administration and  
29 enforcement duties pursuant to this section may be transferred to the  
30 General Fund and the Compulsive Gamblers Assistance Fund at the direction  
31 of the Legislature.

1 (4) The Tax Commissioner shall employ investigators who shall be  
2 vested with the authority and power of a law enforcement officer to carry  
3 out the laws of this state administered by the Tax Commissioner or the  
4 Department of Revenue and to enforce sections 28-1101 to 28-1117 relating  
5 to possession of a gambling device. For purposes of enforcing sections  
6 28-1101 to 28-1117, the authority of the investigators shall be limited  
7 to investigating possession of a gambling device, notifying local law  
8 enforcement authorities, and reporting suspected violations to the county  
9 attorney for prosecution.

10 (5) The Charitable Gaming Division may charge a fee for publications  
11 and listings it produces. The fee shall not exceed the cost of  
12 publication and distribution of such items. The division may also charge  
13 a fee for making a copy of any record in its possession equal to the  
14 actual cost per page. The division shall remit the fees to the State  
15 Treasurer for credit to the Charitable Gaming Operations Fund.

16 (6) The taxes collected and available to the Charitable Gaming  
17 Division pursuant to section 77-3012 shall be used by the division for  
18 enforcement of the Mechanical Amusement Device Tax Act and maintenance of  
19 the central server established pursuant to section 77-3013.

20 ~~(7) For administrative purposes only, the Nebraska Commission on~~  
21 ~~Problem Gambling shall be located within the Charitable Gaming Division.~~  
22 ~~The division shall provide office space, furniture, equipment, and~~  
23 ~~stationery and other necessary supplies for the commission. Commission~~  
24 ~~staff shall be appointed, supervised, and terminated by the director of~~  
25 ~~the Gamblers Assistance Program pursuant to section 9-1004.~~

26 **Sec. 141.** Section 9-812, Revised Statutes Cumulative Supplement,  
27 2024, is amended to read:

28 9-812 (1) All money received from the operation of lottery games  
29 conducted pursuant to the State Lottery Act in Nebraska shall be credited  
30 to the State Lottery Operation Trust Fund, which fund is hereby created.  
31 All payments of the costs of establishing and maintaining the lottery

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

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

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

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

30 (b) Forty-four and one-half percent of the money remaining after the  
31 payment of prizes and operating expenses and the initial transfer to the

1 Compulsive Gamblers Assistance Fund shall be used for education and  
2 transferred pursuant to section 79-3501;

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

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

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

24 (4) Any money in the State Lottery Operation Trust Fund, the State  
25 Lottery Operation Cash Fund, or the State Lottery Prize Trust 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. Beginning July 1, 2026, any investment  
29 earnings from investment of money in these funds shall be credited to the  
30 Education Future Fund.

31 (5) Unclaimed prize money on a winning lottery ticket shall be

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

5 **Sec. 142.** Section 9-1002, Reissue Revised Statutes of Nebraska, is  
6 amended to read:

7 9-1002 For purposes of sections 9-1001 to 9-1006 ~~9-1007~~:

8 (1) Department ~~Commission~~ means the Department of Health and Human  
9 Services ~~Nebraska Commission on Problem Gambling~~;

10 (2) Division means the Charitable Gaming Division of Behavioral  
11 Health of the Department of Health and Human Services Revenue;

12 (3) Problem gambling means maladaptive gambling behavior that  
13 disrupts personal, family, or vocational pursuits; and

14 (4) Program means the Gamblers Assistance Program.

15 **Sec. 143.** Section 9-1004, Reissue Revised Statutes of Nebraska, is  
16 amended to read:

17 9-1004 ~~(1) The commission shall appoint one of its members as~~  
18 ~~chairperson and such other officers as it deems appropriate. Members~~  
19 ~~shall be reimbursed for expenses in carrying out their duties as members~~  
20 ~~of the commission as provided in sections 81-1174 to 81-1177.~~

21 (1) The division ~~(2) The commission~~ shall develop guidelines and  
22 standards for the operation of the program and shall direct the  
23 distribution and disbursement of money in the Compulsive Gamblers  
24 Assistance Fund.

25 (2) The division may ~~(3) The commission~~ shall appoint a director of  
26 the program, provide for office space and equipment, and support and  
27 facilitate the work of the program. The director may hire, terminate, and  
28 supervise ~~commission~~ and program staff, shall be responsible for the  
29 duties of the office and the administration of the program, and shall  
30 electronically provide an annual report to the General Affairs Committee  
31 of the Legislature which includes issues and policy concerns that relate

1 to problem gambling in Nebraska. All documents, files, equipment,  
2 effects, and records belonging to the Nebraska Commission ~~State Committee~~  
3 on Problem Gambling on the operative date of this section ~~June 30, 2013,~~  
4 shall become the property of the division ~~commission~~ on such date ~~July 1,~~  
5 ~~2013.~~

6 (3) The division ~~(4) The commission~~ shall (a) provide for a process  
7 for the evaluation and approval of provider applications and contracts  
8 for treatment and other services funded from the Compulsive Gamblers  
9 Assistance Fund and (b) develop standards and guidelines for training and  
10 certification of problem gambling counselors.

11 (4) The division ~~(5) The commission~~ shall provide for (a) the review  
12 and use of evaluation data, (b) the use and expenditure of funds for  
13 education regarding problem gambling and prevention of problem gambling,  
14 and (c) the creation and implementation of outreach and educational  
15 programs regarding problem gambling for Nebraska residents.

16 (5) The department ~~(6) The commission~~ may adopt and promulgate rules  
17 and regulations and engage in other activities it finds necessary to  
18 carry out its duties under sections 9-1001 to 9-1006 ~~9-1007~~.

19 (6) The division ~~(7) The commission~~ shall submit a report within  
20 sixty days after the end of each fiscal year to the Governor and the  
21 Clerk of the Legislature that provides details of the administration of  
22 the program and distribution of funds from the Compulsive Gamblers  
23 Assistance Fund. The report submitted to the Legislature shall be  
24 submitted electronically.

25 **Sec. 144.** Section 9-1005, Reissue Revised Statutes of Nebraska, is  
26 amended to read:

27 9-1005 The Gamblers Assistance Program is created. The program shall  
28 be administered by the division and:

29 (1) Shall contract ~~Contract~~ with providers of problem gambling  
30 treatment services to Nebraska consumers;

31 (2) May promote ~~Promote~~ public awareness of the existence of problem

1 gambling and the availability of treatment services;

2 (3) ~~Shall evaluate~~ Evaluate the existence and scope of problem  
3 gambling in Nebraska and its consequences through means and methods  
4 determined by the ~~division~~ commission; and

5 (4) ~~Shall Perform such other duties and~~ provide such other services  
6 as the ~~division~~ commission determines.

7 **Sec. 145.** Section 9-1006, Reissue Revised Statutes of Nebraska, is  
8 amended to read:

9 9-1006 The Compulsive Gamblers Assistance Fund is created. The fund  
10 shall include revenue transferred from the State Lottery Operation Trust  
11 Fund under section 9-812 and the Charitable Gaming Operations Fund under  
12 section 9-1,101 and any other revenue received by the ~~division or~~  
13 ~~commission~~ for credit to the fund from any other public or private  
14 source, including, but not limited to, ~~appropriations,~~ grants, donations,  
15 gifts, devises, bequests, fees, or reimbursements. The department  
16 ~~commission~~ shall administer the fund for the operation of the Gamblers  
17 Assistance Program. The Director of Administrative Services shall draw  
18 warrants upon the Compulsive Gamblers Assistance Fund upon the  
19 presentation of proper vouchers by the ~~division~~ commission. Money from  
20 the Compulsive Gamblers Assistance Fund shall be used ~~exclusively~~ for the  
21 purpose of providing assistance to agencies, groups, organizations, and  
22 individuals that provide education, assistance, and counseling to  
23 individuals and families experiencing difficulty as a result of problem  
24 gambling, to promote the awareness of problem gamblers assistance  
25 programs, and to pay the costs and expenses of the Gamblers Assistance  
26 Program, ~~including travel~~. Any money in the 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. 146.** Section 9-1107, Revised Statutes Supplement, 2025, is  
31 amended to read:

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

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

18           **Sec. 147.** Section 9-1204, Reissue Revised Statutes of Nebraska, is  
19 amended to read:

20           9-1204 Of the tax imposed by section 9-1203, seventy-five percent  
21 shall be remitted to the State Treasurer for credit as follows: One ~~Two~~  
22 ~~and one-half~~ percent to the Compulsive Gamblers Assistance Fund, four ~~two~~  
23 ~~and one-half~~ percent to the General Fund, and seventy percent to the  
24 Property Tax Credit Cash Fund. The remaining twenty-five percent of the  
25 tax shall be remitted to the county treasurer of the county in which the  
26 licensed racetrack enclosure is located to be distributed as follows: (1)  
27 If the licensed racetrack enclosure is located completely within an  
28 unincorporated area of a county, the remaining twenty-five percent shall  
29 be distributed to the county in which such licensed racetrack enclosure  
30 is located; or (2) if the licensed racetrack enclosure is located at  
31 least partially within the limits of a city or village in such county,

1 one-half of the remaining twenty-five percent shall be distributed to  
2 such county and one-half of the remaining twenty-five percent to the city  
3 or village in which such licensed racetrack enclosure is at least  
4 partially located.

5 **Sec. 148.** Section 13-2041, Reissue Revised Statutes of Nebraska, is  
6 amended to read:

7 13-2041 There is hereby created the Integrated Solid Waste  
8 Management Cash Fund. All fees collected by the department pursuant to  
9 this section or fees designated pursuant to section 13-2042 or money  
10 forfeited under subsection (21) of section 81-1505 shall be remitted to  
11 the State Treasurer for credit to the fund. Forfeited funds may only be  
12 used for purposes specified in the underlying financial assurance  
13 instrument. Transfers may be made from the Integrated Solid Waste  
14 Management Cash Fund to the General Fund at the direction of the  
15 Legislature. Any money in the Integrated Solid Waste Management Cash Fund  
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 The council shall adopt and promulgate rules and regulations  
20 establishing a fee schedule to be paid to the department by persons  
21 applying for a permit to operate a facility pursuant to the Integrated  
22 Solid Waste Management Act or the Environmental Protection Act. Payment  
23 shall be made in full to the department before the application is  
24 processed.

25 By October 1 of each year, any person holding a permit under the  
26 Integrated Solid Waste Management Act or to operate a solid waste  
27 management facility under the Environmental Protection Act shall pay an  
28 annual fee in an amount to be determined by the council. The annual fee  
29 shall be sufficient to cover the costs of ongoing permit considerations.  
30 The fees collected pursuant to this section shall not exceed the amount  
31 necessary to pay reasonable costs of administering the permit program

1 pursuant to the Integrated Solid Waste Management Act or the  
2 Environmental Protection Act.

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

7 **Sec. 149.** Section 19-5707, Revised Statutes Cumulative Supplement,  
8 2024, is amended to read:

9 19-5707 The Municipality Infrastructure Aid Fund is created. The  
10 fund shall be administered by the Department of Economic Development and  
11 shall be used for the purposes of the Municipality Infrastructure Aid  
12 Act, except that transfers may be made from the fund to the General Fund  
13 at the direction of the Legislature. The Municipality Infrastructure Aid  
14 Fund shall consist of money transferred by the Legislature and money that  
15 was recouped under the Municipality Infrastructure Aid Act. Any money in  
16 the fund available for investment shall be invested by the state  
17 investment officer pursuant to the Nebraska Capital Expansion Act and the  
18 Nebraska State Funds Investment Act. Investment earnings from investment  
19 of money in the fund shall be credited to the fund.

20 **Sec. 150.** Section 29-2262.07, Reissue Revised Statutes of Nebraska,  
21 is amended to read:

22 29-2262.07 The Probation Program Cash Fund is created. All funds  
23 collected pursuant to section 29-2262.06 shall be remitted to the State  
24 Treasurer for credit to the fund. Except as otherwise directed by the  
25 Supreme Court during the period from November 21, 2009, until June 30,  
26 2013, the fund shall be utilized by the administrator for the purposes  
27 stated in subdivisions (14) and (17) of section 29-2252, except that the  
28 State Treasurer shall, on or before June 30, 2011, on such date as  
29 directed by the budget administrator of the budget division of the  
30 Department of Administrative Services, transfer the amount set forth in  
31 Laws 2009, LB1, One Hundred First Legislature, First Special Session. Any

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

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

11 **Sec. 151.** Section 37-327.01, Reissue Revised Statutes of Nebraska,  
12 is amended to read:

13 37-327.01 (1) The Game Law Investigation Cash Fund is created. The  
14 commission shall use the fund for the purpose of obtaining evidence for  
15 enforcement of the Game Law. The fund shall be funded through revenue  
16 collected under the Game Law and budgeted or allocated to the fund by the  
17 commission, and through donations from persons, wildlife groups, and  
18 other charitable sources. Transfers may be made from the fund to the  
19 General Fund at the direction of the Legislature. Any money in the Game  
20 Law Investigation Cash Fund fund available for investment shall be  
21 invested by the state investment officer pursuant to the Nebraska Capital  
22 Expansion Act and the Nebraska State Funds Investment Act.

23 (2) For the purpose of establishing and maintaining legislative  
24 oversight and accountability, the commission shall formulate record-  
25 keeping procedures for all expenditures, disbursements, and transfers of  
26 cash from the Game Law Investigation Cash Fund. Based on these record-  
27 keeping procedures, the commission shall prepare and deliver  
28 electronically to the Clerk of the Legislature by September 15 of each  
29 year a detailed report of the previous fiscal year which includes, but is  
30 not limited to: (a) The June 30 balance in the Game Law Investigation  
31 Cash Fund and the amounts delivered to the commission for distribution to

1 agents and informants; (b) the total amount of expenditures; (c) the  
2 purpose of the expenditures including: (i) Salaries and any expenses of  
3 all agents and informants; (ii) front money for wildlife purchases; (iii)  
4 type of wildlife and amount purchased; and (iv) amount of front money  
5 recovered; (d) the total number of informants on payroll; and (e) the  
6 results procured through such transactions. Each member of the  
7 Legislature shall receive an electronic copy of such report by making a  
8 request for it to the secretary of the commission.

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

11 **Sec. 152.** Section 37-327.02, Revised Statutes Cumulative Supplement,  
12 2024, is amended to read:

13 37-327.02 (1) The Game and Parks Commission Capital Maintenance Fund  
14 is created. The fund shall consist of money credited to the fund pursuant  
15 to section 77-27,132, transfers authorized by the Legislature, and any  
16 gifts, grants, bequests, or donations to the fund. The fund shall be  
17 administered by the commission and shall be used to build, repair,  
18 renovate, rehabilitate, restore, modify, or improve any infrastructure  
19 within the statutory authority and administration of the commission.  
20 Transfers may be made from the fund to the General Fund at the direction  
21 of the Legislature. Any money in the Game and Parks Commission Capital  
22 Maintenance Fund ~~fund~~ available for investment shall be invested by the  
23 state investment officer pursuant to the Nebraska Capital Expansion Act  
24 and the Nebraska State Funds Investment Act. Beginning October 1, 2024,  
25 any investment earnings from investment of money in the fund shall be  
26 credited to the General Fund.

27 (2) On or before December 1, 2021, and on or before December 1 of  
28 each year thereafter through 2027, the commission shall electronically  
29 submit a report to the Clerk of the Legislature and the Revenue Committee  
30 of the Legislature. The report shall include (a) a list of each project  
31 that received funding from the Game and Parks Commission Capital

1 Maintenance Fund under subsection (1) of this section during the most  
2 recently completed fiscal year and (b) a list of projects that will  
3 receive such funding during the current fiscal year.

4 (3) Transfers may be made from the Game and Parks Commission Capital  
5 Maintenance Fund to the Nebraska Emergency Medical System Operations Fund  
6 at the direction of the Legislature. The State Treasurer shall transfer  
7 one million two hundred seventy thousand dollars from the Game and Parks  
8 Commission Capital Maintenance Fund to the Nebraska Emergency Medical  
9 System Operations Fund in June of each fiscal year beginning in June  
10 2025, from the proceeds of the sales and use taxes imposed pursuant to  
11 section 77-2703 on the sale or lease of all-terrain vehicles and utility-  
12 type vehicles as provided in section 77-27,132, on such date as directed  
13 by the budget administrator of the budget division of the Department of  
14 Administrative Services.

15 **Sec. 153.** Section 37-811, Revised Statutes Supplement, 2025, is  
16 amended to read:

17 37-811 There is hereby created the Wildlife Conservation Fund. The  
18 fund shall be used to assist in carrying out the Nongame and Endangered  
19 Species Conservation Act, to pay for research into and management of the  
20 ecological effects of the release, importation, commercial exploitation,  
21 and exportation of wildlife species pursuant to section 37-548, and to  
22 pay any expenses incurred by the Department of Revenue or any other  
23 agency in the administration of the income tax designation program  
24 required by section 77-27,119.01. The fund shall consist of money  
25 credited pursuant to section 60-3,163.02 and any other money as  
26 determined by the Legislature. The fund shall also consist of money  
27 transferred from the General Fund by the State Treasurer in an amount to  
28 be determined by the Tax Commissioner that shall be equal to the total  
29 amount of contributions designated pursuant to section 77-27,119.01.  
30 Transfers may be made from the Wildlife Conservation Fund to the General  
31 Fund at the direction of the Legislature. Any money in the Wildlife

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

4 **Sec. 154.** Section 38-157, Revised Statutes Cumulative Supplement,  
5 2024, is amended to read:

6 38-157 (1) The Professional and Occupational Credentialing Cash Fund  
7 is created. ~~The Except as provided in section 71-17,113,~~ the fund shall  
8 consist of all fees, gifts, grants, and other money, excluding fines and  
9 civil penalties, received or collected by the department under sections  
10 38-151 to 38-156 and the Nebraska Regulation of Health Professions Act.

11 (2) The department shall use the fund for the administration and  
12 enforcement of such laws regulating the individuals and businesses listed  
13 in section 38-121. Transfers may be made from the fund to the General  
14 Fund at the direction of the Legislature. The State Treasurer shall  
15 transfer any money in the Professional and Occupational Credentialing  
16 Cash Fund for licensing activities under the Water Well Standards and  
17 Contractors' Practice Act on July 1, 2021, to the Water Well Standards  
18 and Contractors' Licensing Fund.

19 (3) Any money in the Professional and Occupational Credentialing  
20 Cash Fund available for investment shall be invested by the state  
21 investment officer pursuant to the Nebraska Capital Expansion Act and the  
22 Nebraska State Funds Investment Act. Beginning October 1, 2024, any  
23 investment earnings from investment of money in the fund shall be  
24 credited to the General Fund.

25 **Sec. 155.** Section 38-2121, Revised Statutes Cumulative Supplement,  
26 2024, is amended to read:

27 38-2121 The requirement to be licensed as a mental health  
28 practitioner pursuant to the Uniform Credentialing Act in order to engage  
29 in mental health practice shall not be construed to prevent:

30 (1) Qualified members of other professions who are licensed,  
31 certified, or registered by this state from practice of any mental health

1 activity consistent with the scope of practice of their respective  
2 professions;

3 (2) Alcohol and drug counselors who are licensed by the Division of  
4 Public Health of the Department of Health and Human Services and problem  
5 gambling counselors who are certified by the Division of Behavioral  
6 Health of the Department of Health and Human Services ~~prior to July 1,~~  
7 ~~2013, or by the Nebraska Commission on Problem Gambling beginning on July~~  
8 ~~1, 2013,~~ from practicing their profession. Such exclusion shall include  
9 students training and working under the supervision of an individual  
10 qualified under section 38-315;

11 (3) Any person employed by an agency, bureau, or division of the  
12 federal government from discharging his or her official duties, except  
13 that if such person engages in mental health practice in this state  
14 outside the scope of such official duty or represents himself or herself  
15 as a licensed mental health practitioner, he or she shall be licensed;

16 (4) Teaching or the conduct of research related to mental health  
17 services or consultation with organizations or institutions if such  
18 teaching, research, or consultation does not involve the delivery or  
19 supervision of mental health services to individuals or groups of  
20 individuals who are themselves, rather than a third party, the intended  
21 beneficiaries of such services;

22 (5) The delivery of mental health services by:

23 (a) Students, interns, or residents whose activities constitute a  
24 part of the course of study for medicine, psychology, nursing, school  
25 psychology, social work, clinical social work, counseling, marriage and  
26 family therapy, art therapy, or other health care or mental health  
27 service professions; or

28 (b) Individuals seeking to fulfill postgraduate requirements for  
29 licensure when those individuals are supervised by a licensed  
30 professional consistent with the applicable regulations of the  
31 appropriate professional board;

1 (6) Duly recognized members of the clergy from providing mental  
2 health services in the course of their ministerial duties and consistent  
3 with the codes of ethics of their profession if they do not represent  
4 themselves to be mental health practitioners;

5 (7) The incidental exchange of advice or support by persons who do  
6 not represent themselves as engaging in mental health practice, including  
7 participation in self-help groups when the leaders of such groups receive  
8 no compensation for their participation and do not represent themselves  
9 as mental health practitioners or their services as mental health  
10 practice;

11 (8) Any person providing emergency crisis intervention or referral  
12 services or limited services supporting a service plan developed by and  
13 delivered under the supervision of a licensed mental health practitioner,  
14 licensed physician, or a psychologist licensed to engage in the practice  
15 of psychology if such persons are not represented as being licensed  
16 mental health practitioners or their services are not represented as  
17 mental health practice;

18 (9) Staff employed in a program designated by an agency of state  
19 government to provide rehabilitation and support services to individuals  
20 with mental illness from completing a rehabilitation assessment or  
21 preparing, implementing, and evaluating an individual rehabilitation  
22 plan; or

23 (10) A person who holds a privilege to practice in Nebraska as a  
24 professional counselor under the Licensed Professional Counselors  
25 Interstate Compact from acting as authorized by such privilege.

26 **Sec. 156.** Section 43-1318, Revised Statutes Cumulative Supplement,  
27 2024, is amended to read:

28 43-1318 Sections 43-1301 to 43-1320 ~~43-1321~~ shall be known and may  
29 be cited as the Foster Care Review Act.

30 **Sec. 157.** Section 43-2404.01, Revised Statutes Cumulative  
31 Supplement, 2024, is amended to read:

1           43-2404.01 (1) To be eligible for participation in either the  
2 Commission Grant Program or the Community-based Juvenile Services Aid  
3 Program, a comprehensive juvenile services plan shall be developed,  
4 adopted, and submitted to the commission in accordance with the federal  
5 act and rules and regulations adopted and promulgated by the commission  
6 in consultation with the Director of the Community-based Juvenile  
7 Services Aid Program, the Director of Juvenile Diversion Programs, and  
8 the Office of Probation Administration, ~~and the University of Nebraska~~  
9 ~~at Omaha, Juvenile Justice Institute~~. Such plan may be developed by  
10 eligible applicants for the Commission Grant Program and by individual  
11 counties, by multiple counties, by federally recognized or state-  
12 recognized Indian tribes, or by any combination of the three for the  
13 Community-based Juvenile Services Aid Program. Comprehensive juvenile  
14 services plans shall:

15           (a) Be developed by a comprehensive community team representing  
16 juvenile justice system stakeholders;

17           (b) Be based on data relevant to juvenile and family issues,  
18 including an examination of disproportionate minority contact in order to  
19 identify juvenile delinquency prevention efforts and system improvement  
20 efforts designed to reduce, without establishing or requiring numerical  
21 standards or quotas, the disproportionate number of juvenile members of  
22 minority groups who come into contact with the juvenile justice system;

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

26           (d) Identify clear implementation strategies; and

27           (e) Identify how the impact of the program or service will be  
28 measured.

29           (2) Any portion of the comprehensive juvenile services plan dealing  
30 with administration, procedures, and programs of the juvenile court shall  
31 not be submitted to the commission without the concurrence of the

1 presiding judge or judges of the court or courts having jurisdiction in  
2 juvenile cases for the geographic area to be served. Programs or services  
3 established by such plans shall conform to the family policy tenets  
4 prescribed in sections 43-532 and 43-533 and shall include policies and  
5 practices that are research-based or standardized and reliable and are  
6 implemented with fidelity and which have been researched and demonstrate  
7 positive outcomes.

8 (3) The commission ~~may , in consultation with the University of~~  
9 ~~Nebraska at Omaha, Juvenile Justice Institute, shall~~ contract for the  
10 development and administration of a statewide system to monitor and  
11 evaluate the effectiveness of plans and programs receiving funds from (a)  
12 the Commission Grant Program and (b) the Community-based Juvenile  
13 Services Aid Program in preventing persons from entering the juvenile  
14 justice system and in rehabilitating juvenile offenders, including an  
15 examination of disproportionate minority contact in order to identify  
16 juvenile delinquency prevention efforts and system improvement efforts  
17 designed to reduce, without establishing or requiring numerical standards  
18 or quotas, the disproportionate number of juvenile members of minority  
19 groups who come into contact with the juvenile justice system.

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

25 (5) The director shall be supervised by the executive director of  
26 the commission. The director shall:

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

29 (b) Coordinate the review of the Community-based Juvenile Services  
30 Aid Program application as provided in section 43-2404.02 and make  
31 recommendations for the distribution of funds provided under the

1 Community-based Juvenile Services Aid Program, giving priority to those  
2 grant applications funding programs and services that will divert  
3 juveniles from the juvenile justice system, impact and effectively treat  
4 juveniles within the juvenile justice system, and reduce the juvenile  
5 detention population or assist juveniles in transitioning from out-of-  
6 home placements to in-home treatments. The director shall ensure that no  
7 funds appropriated or distributed under the Community-based Juvenile  
8 Services Aid Program are used for purposes prohibited under subsection  
9 (3) of section 43-2404.02;

10 (c) Develop data collection and evaluation protocols, oversee  
11 statewide data collection, and generate an annual report on the  
12 effectiveness of juvenile services that receive funds from the Community-  
13 based Juvenile Services Aid Program, including an examination of  
14 disproportionate minority contact in order to identify juvenile  
15 delinquency prevention efforts and system improvement efforts designed to  
16 reduce, without establishing or requiring numerical standards or quotas,  
17 the disproportionate number of juvenile members of minority groups who  
18 come into contact with the juvenile justice system;

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

22 (e) Assist juvenile justice system stakeholders in developing  
23 policies and practices that are research-based or standardized and  
24 reliable and are implemented with fidelity and which have been researched  
25 and demonstrate positive outcomes, including an examination of  
26 disproportionate minority contact in order to identify juvenile  
27 delinquency prevention efforts and system improvement efforts designed to  
28 reduce, without establishing or requiring numerical standards or quotas,  
29 the disproportionate number of juvenile members of minority groups who  
30 come into contact with the juvenile justice system;

31 (f) Develop and coordinate a statewide working group as a

1 subcommittee of the coalition to assist in regular strategic planning  
2 related to supporting, funding, monitoring, and evaluating the  
3 effectiveness of plans and programs receiving funds from the Community-  
4 based Juvenile Services Aid Program; and

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

7 **Sec. 158.** Section 43-2404.02, Revised Statutes Cumulative  
8 Supplement, 2024, is amended to read:

9 43-2404.02 (1) There is created a separate and distinct budgetary  
10 program within the commission to be known as the Community-based Juvenile  
11 Services Aid Program. Funding acquired from participation in the federal  
12 act, state General Funds, and funding acquired from other sources which  
13 may be used for purposes consistent with the Juvenile Services Act and  
14 the federal act shall be used to aid in the establishment and provision  
15 of community-based services for juveniles who come in contact with the  
16 juvenile justice system.

17 (2)(a) Five ~~Ten~~ percent of the annual General Fund appropriation to  
18 the Community-based Juvenile Services Aid Program, excluding  
19 administrative budget funds, shall be set aside for the development of a  
20 common data set and evaluation of the effectiveness of the Community-  
21 based Juvenile Services Aid Program. The intent in creating this common  
22 data set is to allow for evaluation of the use of the funds and the  
23 effectiveness of the programs or outcomes in the Community-based Juvenile  
24 Services Aid Program.

25 (b) The common data set shall be developed and maintained by the  
26 commission and shall serve as a primary data collection site for any  
27 intervention funded by the Community-based Juvenile Services Aid Program  
28 designed to serve juveniles and deter involvement in the formal juvenile  
29 justice system. The commission shall work with agencies and programs to  
30 enhance existing data sets. To ensure that the data set permits  
31 evaluation of recidivism and other measures, the commission shall work

1 with the Office of Probation Administration, juvenile diversion programs,  
2 law enforcement, the courts, and others to compile data that demonstrates  
3 whether a youth has moved deeper into the juvenile justice system. The  
4 University of Nebraska at Omaha, Juvenile Justice Institute, ~~may shall~~  
5 assist with the development of common definitions, variables, and  
6 training required for data collection and reporting into the common data  
7 set by juvenile justice programs. The common data set maintained by the  
8 commission ~~may shall~~ be provided to the University of Nebraska at Omaha,  
9 Juvenile Justice Institute, to assess the effectiveness of the Community-  
10 based Juvenile Services Aid Program.

11 (c) Providing the commission access to records and information for,  
12 as well as the commission granting access to records and information  
13 from, the common data set is not a violation of confidentiality  
14 provisions under any law, rule, or regulation if done in good faith for  
15 purposes of evaluation. Records and documents, regardless of physical  
16 form, that are obtained or produced or presented to the commission for  
17 the common data set are not public records for purposes of sections  
18 84-712 to 84-712.09.

19 (d) The ~~five ten~~ percent of the annual General Fund appropriation to  
20 the Community-based Juvenile Services Aid Program, excluding  
21 administrative budget funds, shall be appropriated as follows: ~~In fiscal~~  
22 ~~year 2015-16, seven percent shall go to the commission for development of~~  
23 ~~the common data set and three percent shall go to the University of~~  
24 ~~Nebraska at Omaha, Juvenile Justice Institute, for evaluation. In fiscal~~  
25 ~~year 2016-17, six percent shall go to the commission for development and~~  
26 ~~maintenance of the common data set and four percent shall go to the~~  
27 ~~University of Nebraska at Omaha, Juvenile Justice Institute, for~~  
28 ~~evaluation. Every fiscal year thereafter, beginning in fiscal year~~  
29 ~~2017-18, five percent shall go to the commission for development and~~  
30 ~~maintenance of the common data set and five percent shall go to the~~  
31 ~~University of Nebraska at Omaha, Juvenile Justice Institute, for~~

1 evaluation.

2 (e) The remaining funds in the annual General Fund appropriation to  
3 the Community-based Juvenile Services Aid Program shall be apportioned as  
4 aid in accordance with a formula established in rules and regulations  
5 adopted and promulgated by the commission. The formula shall be based on  
6 the total number of residents per county and federally recognized or  
7 state-recognized Indian tribe who are twelve years of age through  
8 eighteen years of age and other relevant factors as determined by the  
9 commission. The commission may require a local match of up to forty  
10 percent from the county, multiple counties, federally recognized or  
11 state-recognized Indian tribe or tribes, or any combination of the three  
12 which is receiving aid under such program. Any local expenditures for  
13 community-based programs for juveniles may be applied toward such match  
14 requirement.

15 (3)(a) In distributing funds provided under the Community-based  
16 Juvenile Services Aid Program, aid recipients shall prioritize programs  
17 and services that will divert juveniles from the juvenile justice system,  
18 reduce the population of juveniles in juvenile detention and secure  
19 confinement, and assist in transitioning juveniles from out-of-home  
20 placements.

21 (b) Funds received under the Community-based Juvenile Services Aid  
22 Program shall be used exclusively to assist the aid recipient in the  
23 implementation and operation of programs or the provision of services  
24 identified in the aid recipient's comprehensive juvenile services plan,  
25 including programs for local planning and service coordination;  
26 screening, assessment, and evaluation; diversion; alternatives to  
27 detention; family support services; treatment services; truancy  
28 prevention and intervention programs; pilot projects approved by the  
29 commission; payment of transportation costs to and from placements,  
30 evaluations, or services; personnel when the personnel are aligned with  
31 evidence-based treatment principles, programs, or practices; contracting

1 with other state agencies or private organizations that provide evidence-  
2 based treatment or programs; preexisting programs that are aligned with  
3 evidence-based practices or best practices; and other services that will  
4 positively impact juveniles and families in the juvenile justice system.

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

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

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

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

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

17 (i) Construction of secure detention facilities, secure youth  
18 treatment facilities, or secure youth confinement facilities;

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

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

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

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

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

8 (4)(a) Any recipient of aid under the Community-based Juvenile  
9 Services Aid Program shall electronically file an annual report as  
10 required by rules and regulations adopted and promulgated by the  
11 commission. Any program funded through the Community-based Juvenile  
12 Services Aid Program that served juveniles shall report data on the  
13 individual youth served. Any program that is not directly serving youth  
14 shall include program-level data. In either case, data collected shall  
15 include, but not be limited to, the following: The type of juvenile  
16 service, how the service met the goals of the comprehensive juvenile  
17 services plan, demographic information on the juveniles served, program  
18 outcomes, the total number of juveniles served, and the number of  
19 juveniles who completed the program or intervention.

20 (b) Any recipient of aid under the Community-based Juvenile Services  
21 Aid Program shall be assisted by the commission ~~University of Nebraska at~~  
22 ~~Omaha, Juvenile Justice Institute,~~ in reporting in the common data set,  
23 as set forth in the rules and regulations adopted and promulgated by the  
24 commission. Community-based aid utilization and evaluation data shall be  
25 stored and maintained by the commission.

26 (c) Evaluation of the use of funds and the evidence of the  
27 effectiveness of the programs shall be completed by the commission  
28 ~~University of Nebraska at Omaha, Juvenile Justice Institute,~~  
29 specifically:

30 (i) The varying rates of recidivism, as defined by rules and  
31 regulations adopted and promulgated by the commission, and other measures

1 for juveniles participating in community-based programs; and

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

5 (5) The commission shall report annually to the Governor and the  
6 Legislature on the distribution and use of funds for aid appropriated  
7 under the Community-based Juvenile Services Aid Program. The report shall  
8 include, but not be limited to, an aggregate report of the use of the  
9 Community-based Juvenile Services Aid Program funds, including the types  
10 of juvenile services and programs that were funded, whether any  
11 recipients used the funds for a purpose described in subdivision (3)(c)  
12 of this section, demographic information on the total number of juveniles  
13 served, program success rates, the total number of juveniles sent to  
14 secure juvenile detention or residential treatment and secure  
15 confinement, and a listing of the expenditures of all counties and  
16 federally recognized or state-recognized Indian tribes for detention,  
17 residential treatment, and secure confinement. The report submitted to  
18 the Legislature shall be submitted electronically.

19 (6) The commission shall adopt and promulgate rules and regulations  
20 for the Community-based Juvenile Services Aid Program in consultation  
21 with the Director of the Community-based Juvenile Services Aid Program,  
22 the Director of Juvenile Diversion Programs, the Office of Probation  
23 Administration, the Nebraska Association of County Officials, and the  
24 University of Nebraska at Omaha, Juvenile Justice Institute. The rules  
25 and regulations shall include, but not be limited to:

26 (a) The required elements of a comprehensive juvenile services plan  
27 and planning process;

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

31 (c) A distribution process for funds retained under subsection (3)

1 of this section;

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

4 (e) A reporting process for aid recipients;

5 (f) A reporting process for the commission to the Governor and  
6 Legislature. The report shall be made electronically to the Governor and  
7 the Legislature; and

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

9 **Sec. 159.** Section 44-116, Revised Statutes Cumulative Supplement,  
10 2024, is amended to read:

11 44-116 (1) All money collected by the Department of Insurance for  
12 examination of the affairs of domestic, foreign, or alien insurance  
13 companies and insurers as defined in and pursuant to the Insurers  
14 Examination Act or any other provision of Chapter 44 or for valuing the  
15 reserve liabilities of life insurance companies shall be remitted by the  
16 department to the State Treasurer for credit to the Department of  
17 Insurance Cash Fund, which fund is hereby created. Money in the  
18 Department of Insurance Cash Fund may be used for transfers to the  
19 General Fund at the direction of the Legislature. Any money in the  
20 Department of Insurance Cash Fund available for investment shall be  
21 invested by the state investment officer pursuant to the Nebraska Capital  
22 Expansion Act and the Nebraska State Funds Investment Act.

23 (2) The State Treasurer shall transfer seventeen ~~fourteen~~ million  
24 two hundred thousand dollars from the Department of Insurance Cash Fund  
25 to the General Fund on or before June 30, 2026, on such dates and in such  
26 amounts as directed by the budget administrator of the budget division of  
27 the Department of Administrative Services. The State Treasurer shall  
28 transfer sixteen ~~eleven~~ million eight hundred thousand dollars from the  
29 Department of Insurance Cash Fund to the General Fund on or before June  
30 30, 2027, on such dates and in such amounts as directed by the budget  
31 administrator of the budget division of the Department of Administrative

1 Services. The State Treasurer shall transfer ~~sixteen eleven~~ million eight  
2 hundred thousand dollars from the Department of Insurance Cash Fund to  
3 the General Fund on or before June 30, 2028, 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. The State Treasurer shall  
6 transfer ~~sixteen eleven~~ million eight hundred thousand dollars from the  
7 Department of Insurance Cash Fund to the General Fund on or before June  
8 30, 2029, 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. 160.** Section 47-632, Reissue Revised Statutes of Nebraska, is  
12 amended to read:

13 47-632 (1) The Community Corrections Uniform Data Analysis Cash Fund  
14 is created. Except as provided in subsections (2), (3), and (4) of this  
15 section, the fund shall be within the Nebraska Commission on Law  
16 Enforcement and Criminal Justice, shall be administered by the division,  
17 and shall only be used to support operations costs and analysis relating  
18 to the implementation and coordination of the uniform analysis of crime  
19 data pursuant to the Community Corrections Act, including associated  
20 information technology projects. The fund shall consist of money  
21 collected pursuant to section 47-633.

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

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

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

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

31 ~~(4) The State Treasurer shall transfer the following amounts from~~

1 ~~the Community Corrections Uniform Data Analysis Cash Fund to the Nebraska~~  
2 ~~Law Enforcement Training Center Cash Fund:~~

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

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

7 ~~(3) (5)~~ Any money in the Community Corrections Uniform Data Analysis  
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.

11 **Sec. 161.** Section 48-101.01, Revised Statutes Cumulative Supplement,  
12 2024, is amended to read:

13 48-101.01 (1) The Legislature finds and declares:

14 (a) The occupations of first responders are recognized as stressful  
15 occupations. Only our nation's combat soldiers endure more stress.  
16 Similar to military personnel, first responders face unique and uniquely  
17 dangerous risks in their sworn mission to keep the public safe. They rely  
18 on each other for survival to protect the communities they serve;

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

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

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

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

31 (f) Trauma-related injuries can become overwhelming and manifest in

1 post-traumatic stress, which may result in substance use disorders and  
2 even, tragically, suicide; and

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

9 (2) Personal injury includes mental injuries and mental illness  
10 unaccompanied by physical injury for an employee who is a first  
11 responder, frontline state employee, or county correctional officer if  
12 such employee:

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

16 (b) Establishes, through a mental health professional, the medical  
17 causation between the mental injury or mental illness and the employment  
18 conditions by medical evidence.

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

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

25 (a) Presents evidence that the first responder underwent a mental  
26 health examination by a mental health professional upon entry into such  
27 service or subsequent to such entry and before the onset of the mental  
28 injury or mental illness and such examination did not reveal the mental  
29 injury or mental illness for which the first responder seeks  
30 compensation;

31 (b) Presents testimony or an affidavit from a mental health

1 professional stating the first responder suffers from a mental injury or  
2 mental illness caused by one or more events or series of events which  
3 cumulatively produced the mental injury or mental illness which brought  
4 about the need for medical attention and the interruption of employment;

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

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

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

18 ~~(6)(a) The Department of Health and Human Services shall provide~~  
19 ~~reimbursement for the cost of any of the following to the extent not~~  
20 ~~reimbursed by the first responder's employer: A mental health examination~~  
21 ~~by a mental health professional upon entry into such service or~~  
22 ~~subsequent to such entry and before the onset of a mental injury or~~  
23 ~~mental illness for which compensation is sought; initial resilience~~  
24 ~~training; and annual resilience training. The department shall pay~~  
25 ~~reimbursement at a rate determined by the Critical Incident Stress~~  
26 ~~Management Program under section 71-7104. Reimbursement for resilience~~  
27 ~~training shall be subject to the annual limit set by such program under~~  
28 ~~section 71-7104.~~

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

1           (6) ~~(7)~~ The Department of Health and Human Services shall maintain  
2 and annually update records of first responders who have completed annual  
3 resilience training.

4           (7) ~~(8)~~ For purposes of this section:

5           (a) County correctional officer means a correctional officer  
6 employed by a high-population county whose:

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

9           (ii) Duties involve regular and direct interaction with high-risk  
10 individuals;

11          (b) Custody means:

12          (i) Under the charge or control of a state institution or state  
13 agency and includes time spent outside of the state institution or state  
14 agency; or

15          (ii) In the custody of a county jail in a high-population county or  
16 in the process of being placed in the custody of a county jail in a high-  
17 population county;

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

24          (d) Frontline state employee means an employee of the Department of  
25 Correctional Services or the Department of Health and Human Services  
26 whose duties involve regular and direct interaction with high-risk  
27 individuals;

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

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

8 (g) Mental health professional means:

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

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

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

16 (iv) A professional counselor who holds a privilege to practice in  
17 Nebraska as a professional counselor under the Licensed Professional  
18 Counselors Interstate Compact; and

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

24 ~~(8) (9)~~ All other provisions of the Nebraska Workers' Compensation  
25 Act apply to this section.

26 **Sec. 162.** Section 48-145, Revised Statutes Cumulative Supplement,  
27 2024, is amended to read:

28 48-145 To secure the payment of compensation under the Nebraska  
29 Workers' Compensation Act:

30 (1) Every employer in the occupations described in section 48-106,  
31 except the State of Nebraska and any governmental agency created by the

1 state, shall either (a) insure and keep insured its liability under such  
2 act in some corporation, association, or organization authorized and  
3 licensed to transact the business of workers' compensation insurance in  
4 this state, (b) in the case of an employer who is a lessor of one or more  
5 commercial vehicles leased to a self-insured motor carrier, be a party to  
6 an effective agreement with the self-insured motor carrier under section  
7 48-115.02, (c) be a member of a risk management pool authorized and  
8 providing group self-insurance of workers' compensation liability  
9 pursuant to the Intergovernmental Risk Management Act, or (d) with  
10 approval of the Nebraska Workers' Compensation Court, self-insure its  
11 workers' compensation liability.

12 An employer seeking approval to self-insure shall make application  
13 to the compensation court in the form and manner as the compensation  
14 court may prescribe, meet such minimum standards as the compensation  
15 court shall adopt and promulgate by rule and regulation, and furnish to  
16 the compensation court satisfactory proof of financial ability to pay  
17 direct the compensation in the amount and manner when due as provided for  
18 in the Nebraska Workers' Compensation Act. Approval is valid for the  
19 period prescribed by the compensation court unless earlier revoked  
20 pursuant to this subdivision or subsection (1) of section 48-146.02.  
21 Notwithstanding subdivision (1)(d) of this section, a professional  
22 employer organization shall not be eligible to self-insure its workers'  
23 compensation liability. The compensation court may by rule and regulation  
24 require the deposit of an acceptable security, indemnity, trust, or bond  
25 to secure the payment of compensation liabilities as they are incurred.  
26 The agreement or document creating a trust for use under this section  
27 shall contain a provision that the trust may only be terminated upon the  
28 consent and approval of the compensation court. Any beneficial interest  
29 in the trust principal shall be only for the benefit of the past or  
30 present employees of the self-insurer and any persons to whom the self-  
31 insurer has agreed to pay benefits under subdivision (11) of section

1 48-115 and section 48-115.02. Any limitation on the termination of a  
2 trust and all other restrictions on the ownership or transfer of  
3 beneficial interest in the trust assets contained in such agreement or  
4 document creating the trust shall be enforceable, except that any  
5 limitation or restriction shall be enforceable only if authorized and  
6 approved by the compensation court and specifically delineated in the  
7 agreement or document. The trustee of any trust created to satisfy the  
8 requirements of this section may invest the trust assets in the same  
9 manner authorized under subdivisions (1)(a) through (i) of section  
10 30-3209 for corporate trustees holding retirement or pension funds for  
11 the benefit of employees or former employees of cities, villages, school  
12 districts, or governmental or political subdivisions, except that the  
13 trustee shall not invest trust assets into stocks, bonds, or other  
14 obligations of the trustor. If, as a result of such investments, the  
15 value of the trust assets is reduced below the acceptable trust amount  
16 required by the compensation court, then the trustor shall deposit  
17 additional trust assets to account for the shortfall.

18 Notwithstanding any other provision of the Nebraska Workers'  
19 Compensation Act, a three-judge panel of the compensation court may,  
20 after notice and hearing, revoke approval as a self-insurer if it finds  
21 that the financial condition of the self-insurer or the failure of the  
22 self-insurer to comply with an obligation under the act poses a serious  
23 threat to the public health, safety, or welfare. The Attorney General,  
24 when requested by the administrator of the compensation court, may file a  
25 motion pursuant to section 48-162.03 for an order directing a self-  
26 insurer to appear before a three-judge panel of the compensation court  
27 and show cause as to why the panel should not revoke approval as a self-  
28 insurer pursuant to this subdivision. The Attorney General shall be  
29 considered a party for purposes of such motion. The Attorney General may  
30 appear before the three-judge panel and present evidence that the  
31 financial condition of the self-insurer or the failure of the self-

1 insurer to comply with an obligation under the act poses a serious threat  
2 to the public health, safety, or welfare. The presiding judge shall rule  
3 on a motion of the Attorney General pursuant to this subdivision and, if  
4 applicable, shall appoint judges of the compensation court to serve on  
5 the three-judge panel. The presiding judge shall not serve on such panel.  
6 Appeal from a revocation pursuant to this subdivision shall be in  
7 accordance with section 48-185. No such appeal shall operate as a  
8 supersedeas unless the self-insurer executes to the compensation court a  
9 bond with one or more sureties authorized to do business within the State  
10 of Nebraska in an amount determined by the three-judge panel to be  
11 sufficient to satisfy the obligations of the self-insurer under the act;

12 (2) An approved self-insurer shall furnish to the State Treasurer an  
13 annual amount equal to two and one-half percent of the prospective loss  
14 costs for like employment but in no event less than twenty-five dollars.  
15 Prospective loss costs is defined in section 48-151. The compensation  
16 court is the sole judge as to the prospective loss costs that shall be  
17 used. All money which a self-insurer is required to pay to the State  
18 Treasurer, under this subdivision, shall be computed and tabulated under  
19 oath as of January 1 and paid to the State Treasurer immediately  
20 thereafter. The compensation court or designee of the compensation court  
21 may audit the payroll of a self-insurer at the compensation court's  
22 discretion. Forty percent of all ~~All~~ money paid by a self-insurer under  
23 this subdivision shall be credited to the General Fund. The remainder  
24 shall be credited to the Compensation Court Cash Fund;

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

30 (4) Any security, indemnity, trust, or bond provided by a self-  
31 insurer pursuant to subdivision (1) of this section shall be deemed a

1 surety for the purposes of the payment of valid claims of the self-  
2 insurer's employees and the persons to whom the self-insurer has agreed  
3 to pay benefits under the Nebraska Workers' Compensation Act pursuant to  
4 subdivision (11) of section 48-115 and section 48-115.02 as generally  
5 provided in the act.

6 **Sec. 163.** Section 48-621, Revised Statutes Cumulative Supplement,  
7 2024, is amended to read:

8 48-621 (1) The administrative fund shall consist of the Employment  
9 Security Administration Fund and the Employment Security Special  
10 Contingent Fund. Each fund shall be maintained as a separate and distinct  
11 account in all respects, as follows:

12 (a) There is hereby created in the state treasury a special fund to  
13 be known as the Employment Security Administration Fund. All money  
14 credited to this fund is hereby appropriated and made available to the  
15 Commissioner of Labor. All money in this fund shall be expended solely  
16 for the purposes and in the amounts found necessary as defined by the  
17 specific federal programs, state statutes, and contract obligations for  
18 the proper and efficient administration of all programs of the Department  
19 of Labor. The fund shall consist of all money appropriated by this state  
20 and all money received from the United States of America or any agency  
21 thereof, including the Department of Labor and the Railroad Retirement  
22 Board, or from any other source for such purpose. Money received from any  
23 agency of the United States or any other state as compensation for  
24 services or facilities supplied to such agency, any amounts received  
25 pursuant to any surety bond or insurance policy for losses sustained by  
26 the Employment Security Administration Fund or by reason of damage to  
27 equipment or supplies purchased from money in such fund, and any proceeds  
28 realized from the sale or disposition of any equipment or supplies which  
29 may no longer be necessary for the proper administration of such programs  
30 shall also be credited to this fund. All money in the Employment Security  
31 Administration Fund shall be deposited, administered, and disbursed in

1 the same manner and under the same conditions and requirements as  
2 provided by law for other special funds in the state treasury. Any  
3 balances in this fund, except balances of money therein appropriated from  
4 the General Fund of this state, shall not lapse at any time. Fund  
5 balances shall be continuously available to the commissioner for  
6 expenditure consistent with the Employment Security Law. Any money in the  
7 Employment Security Administration Fund available for investment shall be  
8 invested by the state investment officer pursuant to the Nebraska Capital  
9 Expansion Act and the Nebraska State Funds Investment Act; and

10 (b) There is hereby created in the state treasury a special fund to  
11 be known as the Employment Security Special Contingent Fund. Transfers  
12 may be made from the fund to the General Fund at the direction of the  
13 Legislature. Any money in the Employment Security Special Contingent 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. Beginning October 1, 2024, any investment  
17 earnings from investment of money in the fund shall be credited to the  
18 General Fund. All money collected under section 48-655 as interest on  
19 delinquent contributions, less refunds, shall be credited to the  
20 Employment Security Special Contingent Fund from the clearing account of  
21 the Unemployment Compensation Fund at the end of each calendar quarter.  
22 Such money shall not be expended or available for expenditure in any  
23 manner to permit substitution for, or a corresponding reduction in,  
24 federal funds which, in the absence of such money, would be available to  
25 finance expenditures for the administration of the unemployment insurance  
26 law. However, nothing in this section shall prevent the money in the  
27 Employment Security Special Contingent Fund from being used as a  
28 revolving fund to cover necessary and proper expenditures under the law  
29 for which federal, state, or contractual funds are owed but have not yet  
30 been received. Upon receipt of such funds, covered expenditures shall be  
31 charged against such funds. Money in the Employment Security Special

1 Contingent Fund may only be used by the Commissioner of Labor as follows:

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

5 (ii) To meet special extraordinary and contingent expenses which are  
6 deemed essential for good administration but which are not provided in  
7 grants from the Secretary of Labor of the United States. No expenditures  
8 shall be made from this fund for this purpose except on written  
9 authorization by the Governor at the request of the Commissioner of  
10 Labor. ~~and~~

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

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

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

17 (ii) For the payment of expenses incurred for the administration of  
18 the Employment Security Law and public employment offices. Money  
19 requisitioned or used for this purpose must be pursuant to a specific  
20 appropriation by the Legislature. Any such appropriation law shall  
21 specify the amount and purposes for which the money is appropriated and  
22 must be enacted before expenses may be incurred and money may be  
23 requisitioned. Such appropriation is subject to the following conditions:

24 (A) Money may be obligated for a limited period ending not more than  
25 two years after the effective date of the appropriation law; and

26 (B) An obligated amount shall not exceed the aggregate amounts  
27 transferred to the account of this state pursuant to section 903 of the  
28 Social Security Act less the aggregate of amounts used by this state  
29 pursuant to the Employment Security Law and amounts charged against the  
30 amounts transferred to the account of this state.

31 (b) For purposes of subdivision (2)(a)(ii)(B) of this section,

1 amounts appropriated for administrative purposes shall be charged against  
2 transferred amounts when the obligation is entered into.

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

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

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

20 **Sec. 164.** Section 48-3004, Reissue Revised Statutes of Nebraska, is  
21 amended to read:

22 48-3004 (1) To earn the job training reimbursements set forth in the  
23 Teleworker Job Creation Act, an employer shall file an application for an  
24 agreement with the director. An application may be filed at any time on  
25 or after April 8, 2010.

26 (2) The application shall contain:

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

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

31 (c) A copy of the letter submitted to the director seeking approval

1 of the employer's qualified training program.

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

4 (a) The name of the employer;

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

6 (c) The number of persons trained, with such number divided into  
7 three categories: The number who reside in rural areas; the number who  
8 reside in poverty areas; and the number who reside in all other parts of  
9 Nebraska, based on the rural areas and poverty areas described in section  
10 48-3006; and

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

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

20 (4)(a) The director shall approve the application and authorize the  
21 total amount of job training reimbursements expected to be earned as a  
22 result of the project if he or she is satisfied that (i) the plan in the  
23 application defines a project that meets the eligibility requirements  
24 established within the Teleworker Job Creation Act and (ii) such  
25 requirements will be reached within three hundred sixty-five calendar  
26 days after the application filing date. ~~The director shall use the~~  
27 ~~subaccount created under subsection (3) of section 81-1201.21 to provide~~  
28 ~~reimbursements allowed by the act for the training of teleworkers.~~

29 (b) The director shall not approve further applications once the  
30 director has approved seven project applications filed before the end of  
31 fiscal year 2010-11 and the expected job training reimbursements from the

1 approved projects total one million fifty thousand dollars in fiscal year  
2 2010-11. Applications for an agreement shall for purposes of this limit  
3 be approved in the order in which they are received by the director.

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

18 (5) After approval, the employer and the director shall enter into a  
19 written agreement. The employer shall agree to complete the project, and  
20 the director, on behalf of the State of Nebraska, shall designate the  
21 approved plans of the employer as a project and, in consideration of the  
22 employer's agreement, agree to allow the employer to receive the job  
23 training reimbursements contained in the Teleworker Job Creation Act up  
24 to the total amount of job training reimbursements that were authorized  
25 by the director. The application and all supporting documentation, to the  
26 extent approved, shall be considered a part of the agreement. The  
27 agreement shall state:

28 (a) The number of qualifying employees required by the act for the  
29 project;

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

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

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

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

5 **Sec. 165.** Section 48-3008, Reissue Revised Statutes of Nebraska, is  
6 amended to read:

7 48-3008 The Department of Economic Development shall, prior to  
8 making the job training reimbursement, audit the employer for compliance  
9 with the Teleworker Job Creation Act. The department may utilize the  
10 ~~Administrative Cash Fund subaccount created under subsection (3) of~~  
11 ~~section 81-1201.21~~ to support the costs of audits and administration of  
12 the Teleworker Job Creation Act.

13 **Sec. 166.** Section 54-857, Reissue Revised Statutes of Nebraska, is  
14 amended to read:

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

27 **Sec. 167.** Section 57-1406, Reissue Revised Statutes of Nebraska, is  
28 amended to read:

29 57-1406 (1) The commission shall assess the expenses reasonably  
30 attributable to investigation and hearing regarding an application filed  
31 under section 57-1405, including expenses billed by agencies filing

1 reports as required in subsection (3) of section 57-1407 and both direct  
2 and indirect expenses incurred by the commission or its staff or  
3 consultants, to the applicant as agreed under section 57-1405.

4 (2) The commission shall ascertain the expenses of any such  
5 investigation and hearing and by order assess such expenses against the  
6 applicant and shall render a bill therefor, by United States mail, to the  
7 applicant, either at the time the order under section 57-1408 is issued  
8 or from time to time during such application process. Such bill shall  
9 constitute notice of such assessment and demand of payment thereof. Upon  
10 a bill rendered to such applicant, within fifteen days after the mailing  
11 thereof, such applicant shall pay to the commission the amount of the  
12 assessment for which it is billed. The commission shall remit the payment  
13 to the State Treasurer for credit to the General Public Service  
14 ~~Commission Pipeline Regulation~~ Fund. The commission may render bills in  
15 one fiscal year for costs incurred within a previous fiscal year. The  
16 commission shall direct the State Treasurer to credit any reimbursement  
17 of expenses billed by agencies pursuant to subsection (3) of section  
18 57-1407 to the appropriate fund of the appropriate agency.

19 (3) If any applicant against which an assessment has been made  
20 pursuant to this section, within fifteen days after the notice of such  
21 assessment, (a) neglects or refuses to pay the same or (b) fails to file  
22 objections to the assessment with the commission as provided in  
23 subsection (4) of this section, the commission shall transmit to the  
24 State Treasurer a certified copy of the notice of assessment, together  
25 with notice of neglect or refusal to pay the assessment, and on the same  
26 day the commission shall mail by registered mail to the applicant against  
27 which the assessment has been made a copy of the notice which it has  
28 transmitted to the State Treasurer. If any such applicant fails to pay  
29 such assessment to the State Treasurer within ten days after receipt of  
30 such notice and certified copy of such assessment, the assessment shall  
31 bear interest at the rate of fifteen percent per annum from and after the

1 date on which the copy of the notice was mailed by registered mail to  
2 such applicant.

3 (4) Within fifteen days after the date of the mailing of any notice  
4 of assessment under subsection (2) of this section, the applicant against  
5 which such assessment has been made may file with the commission  
6 objections setting out in detail the ground upon which the applicant  
7 regards such assessment to be excessive, erroneous, unlawful, or invalid.  
8 The commission shall determine if the assessment or any part of the  
9 assessment is excessive, erroneous, unlawful, or invalid and shall render  
10 an order upholding, invalidating, or amending the assessment. An amended  
11 assessment shall have in all respects the same force and effect as though  
12 it were an original assessment.

13 (5) If any assessment against which objections have been filed is  
14 not paid within ten days after service of an order finding that such  
15 objections have been overruled and disallowed by the commission, the  
16 commission shall give notice of such delinquency to the State Treasurer  
17 and to the applicant in the manner provided for in subsection (3) of this  
18 section. The State Treasurer shall then collect the amount of such  
19 assessment. If an amended assessment is not paid within ten days after  
20 service of the order of the commission, the commission shall notify the  
21 State Treasurer and the applicant as in the case of delinquency in the  
22 payment of an original assessment. The State Treasurer shall then collect  
23 the amount of such assessment as provided in the case of an original  
24 assessment.

25 **Sec. 168.** Section 58-703, Revised Statutes Cumulative Supplement,  
26 2024, is amended to read:

27 58-703 The Affordable Housing Trust Fund is created. The fund shall  
28 receive money pursuant to section 76-903 and may include revenue from  
29 sources recommended by the housing advisory committee established in  
30 section 58-704, appropriations from the Legislature, transfers authorized  
31 by the Legislature, grants, private contributions, repayment of loans,

1 and all other sources. The Department of Economic Development as part of  
2 its comprehensive housing affordability strategy shall administer the  
3 Affordable Housing Trust Fund.

4 Transfers may be made from the Affordable Housing Trust Fund to the  
5 General Fund, the Behavioral Health Services Fund, ~~the Lead-Based Paint~~  
6 ~~Hazard Control Cash Fund,~~ the Middle Income Workforce Housing Investment  
7 Fund, the Rural Workforce Housing Investment Fund, and the Site and  
8 Building Development Fund at the direction of the Legislature.

9 **Sec. 169.** Section 60-6,211.05, Revised Statutes Supplement, 2025, is  
10 amended to read:

11 60-6,211.05 (1) If an order is granted under section 60-6,196 or  
12 60-6,197 and sections 60-6,197.02 and 60-6,197.03, the court may order  
13 that the defendant install an ignition interlock device of a type  
14 approved by the Director of Motor Vehicles on each motor vehicle operated  
15 by the defendant during the period of revocation. Upon sufficient  
16 evidence of installation, the defendant may apply to the director for an  
17 ignition interlock permit pursuant to section 60-4,118.06. The device  
18 shall, without tampering or the intervention of another person, prevent  
19 the defendant from operating the motor vehicle when the defendant has an  
20 alcohol concentration greater than three-hundredths of one gram or more  
21 by weight of alcohol per one hundred milliliters of his or her blood or  
22 three-hundredths of one gram or more by weight of alcohol per two hundred  
23 ten liters of his or her breath. The Department of Motor Vehicles shall  
24 issue an ignition interlock permit to the defendant under section  
25 60-4,118.06 only upon sufficient proof that a defendant has installed an  
26 ignition interlock device on any motor vehicle that the defendant will  
27 operate during his or her release.

28 (2) If the court orders installation of an ignition interlock device  
29 and issuance of an ignition interlock permit pursuant to subsection (1)  
30 of this section, the court may also order the use of a continuous alcohol  
31 monitoring device and abstention from alcohol use at all times. The

1 device shall, without tampering or the intervention of another person,  
2 test and record the alcohol consumption level of the defendant on a  
3 periodic basis and transmit such information to probation authorities.

4 (3)(a) Prior to January 1, 2026, any order issued by the court  
5 pursuant to this section shall not take effect until the defendant is  
6 eligible to operate a motor vehicle pursuant to subsection (8) of section  
7 60-498.01. A person shall be eligible to be issued an ignition interlock  
8 permit allowing operation of a motor vehicle equipped with an ignition  
9 interlock device if he or she is not subject to any other suspension,  
10 cancellation, required no-driving period, or period of revocation and has  
11 successfully completed the ignition interlock permit application process.  
12 The Department of Motor Vehicles shall review its records and the driving  
13 record abstract of any person who applies for an ignition interlock  
14 permit allowing operation of a motor vehicle equipped with an ignition  
15 interlock device to determine (i) the applicant's eligibility for an  
16 ignition interlock permit, (ii) the applicant's previous convictions  
17 under section 60-6,196, 60-6,197, or 60-6,197.06 or any previous  
18 administrative license revocation, if any, and (iii) if the applicant is  
19 subject to any required no-drive periods before the ignition interlock  
20 permit may be issued.

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

1 ignition interlock permit may be issued, review its records and the  
2 driving record abstract of any person who applies for an ignition  
3 interlock permit allowing operation of a motor vehicle equipped with an  
4 ignition interlock device to determine (i) the applicant's eligibility  
5 for an ignition interlock permit, (ii) the applicant's previous  
6 convictions under section 60-6,196, 60-6,197, or 60-6,197.06 or any  
7 previous administrative license revocation, if any, and (iii) if the  
8 applicant is subject to any required no-drive periods.

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

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

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

23 (5) Any person restricted to operating a motor vehicle equipped with  
24 an ignition interlock device, pursuant to a Board of Pardons order, who  
25 operates upon the highways of this state a motor vehicle without such  
26 device or if the device has been disabled, bypassed, or altered in any  
27 way, shall be punished as provided in subsection (3) of section  
28 83-1,127.02.

29 (6) If a person ordered to use a continuous alcohol monitoring  
30 device and abstain from alcohol use pursuant to a court order as provided  
31 in subsection (2) of this section violates the provisions of such court

1 order by removing, tampering with, or otherwise bypassing the continuous  
2 alcohol monitoring device or by consuming alcohol while required to use  
3 such device, he or she shall have his or her ignition interlock permit  
4 revoked and be unable to apply for reinstatement for the duration of the  
5 revocation period imposed by the court.

6 (7) The director shall adopt and promulgate rules and regulations  
7 regarding the approval of ignition interlock devices, the means of  
8 installing ignition interlock devices, and the means of administering the  
9 ignition interlock permit program.

10 (8)(a) The costs incurred in order to comply with the ignition  
11 interlock requirements of this section shall be paid directly to the  
12 ignition interlock provider by the person complying with an order for an  
13 ignition interlock permit and installation of an ignition interlock  
14 device.

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

1 ~~Vehicles Ignition Interlock Fund to the Violence Prevention Cash Fund. On~~  
2 ~~October 1, 2018, or as soon thereafter as administratively possible, the~~  
3 ~~State Treasurer shall transfer twenty-five thousand dollars from the~~  
4 ~~Department of Motor Vehicles Ignition Interlock Fund to the Violence~~  
5 ~~Prevention Cash Fund. Any money in the Department of Motor Vehicles~~  
6 ~~Ignition Interlock Fund available for investment shall be invested by the~~  
7 ~~state investment officer pursuant to the Nebraska Capital Expansion Act~~  
8 ~~and the Nebraska State Funds Investment Act.~~

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

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

22 (b) If a district probation office receives evidence of tampering  
23 with or circumvention of an ignition interlock device, or any attempts to  
24 do so, from an ignition interlock service facility, the district  
25 probation office shall notify the appropriate court of such violation.  
26 The court shall immediately schedule an evidentiary hearing to be held  
27 within fourteen days after receiving such evidence, either from the  
28 district probation office or an ignition interlock service facility, and  
29 the court shall cause notice of the hearing to be given to the person  
30 operating a motor vehicle pursuant to an order under subsection (1) of  
31 this section. If the person who is the subject of such evidence does not

1 appear at the hearing and show cause why the order made pursuant to  
2 subsection (1) of this section should remain in effect, the court shall  
3 rescind the original order. Nothing in this subsection shall apply to an  
4 order made by the Board of Pardons pursuant to section 83-1,127.02.

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

14 **Sec. 170.** Section 66-733, Reissue Revised Statutes of Nebraska, is  
15 amended to read:

16 66-733 (1) All motor fuel producers, suppliers, distributors,  
17 wholesalers, and importers licensed under section 3-149 or 66-484 and all  
18 retailers licensed under section 66-6,106 shall jointly furnish a cash  
19 bond to the state to secure the payment of all fuel taxes.

20 (2) The cash bond shall be held by the State Treasurer in a motor  
21 fuel trust fund, which fund is hereby created, for the benefit of  
22 producers, suppliers, distributors, wholesalers, importers, and  
23 retailers. No producer, supplier, distributor, wholesaler, importer, or  
24 retailer shall have any claim or rights against the fund as a separate  
25 person. Transfers may be made from the motor fuel trust fund to the  
26 General Fund at the direction of the Legislature. ~~Any money in the diesel~~  
27 ~~fuel importers trust fund and the motor vehicle fuel importers trust fund~~  
28 ~~on March 30, 1995, shall be transferred to the motor fuel trust fund on~~  
29 ~~such date.~~

30 (3) Any money ~~All funds~~ in the trust fund available for investment  
31 shall be invested by the state investment officer pursuant to the

1 Nebraska Capital Expansion Act and the Nebraska State Funds Investment  
2 Act. Beginning July 1, 2026, any investment earnings from investment of  
3 money in the trust fund shall be credited to the General Fund and may be  
4 pooled with other funds for the purposes of section 72-1267.

5 **Sec. 171.** Section 66-734, Reissue Revised Statutes of Nebraska, is  
6 amended to read:

7 66-734 (1) The contribution for the cash bond required in section  
8 66-733 shall be collected by the department each tax period with the tax  
9 return for all such periods beginning on and after September 30, 1985.  
10 The amount due shall be deemed to be tax for the purpose of collection or  
11 refund.

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

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

23 (4) The department shall notify the producers, suppliers,  
24 distributors, wholesalers, importers, and retailers whenever it is  
25 necessary for the contributions to resume. The contributions shall begin  
26 with the first tax return that is due at least thirty days after notice  
27 is provided by the department.

28 **Sec. 172.** Section 66-735, Reissue Revised Statutes of Nebraska, is  
29 amended to read:

30 66-735 (1) Money in the trust fund created pursuant to section  
31 66-733 shall be used solely for the purpose of preventing a loss to the

1 state for fuel taxes that are not paid.

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

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

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

11 **Sec. 173.** Section 66-1519, Revised Statutes Supplement, 2025, is  
12 amended to read:

13 66-1519 (1) There is hereby created the Petroleum Release Remedial  
14 Action Cash Fund to be administered by the department. Revenue from the  
15 following sources shall be remitted to the State Treasurer for credit to  
16 the fund:

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

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

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

23 (2) Money in the fund may be spent for: (a) Reimbursement for the  
24 costs of remedial action by a responsible person or his or her designated  
25 representative and costs of remedial action undertaken by the department  
26 in response to a release first reported after July 17, 1983, and on or  
27 before June 30, 2028, including reimbursement for damages caused by the  
28 department or a person acting at the department's direction while  
29 investigating or inspecting or during remedial action on property other  
30 than property on which a release or suspected release has occurred; (b)  
31 payment of any amount due from a third-party claim; (c) fee collection

1 expenses incurred by the State Fire Marshal; (d) direct expenses incurred  
2 by the department in carrying out the Petroleum Release Remedial Action  
3 Act; (e) other costs related to fixtures and tangible personal property  
4 as provided in section 66-1529.01; (f) interest payments as allowed by  
5 section 66-1524; (g) claims approved by the State Claims Board authorized  
6 under section 66-1531; (h) the direct and indirect costs incurred by the  
7 department in responding to spills and other environmental emergencies  
8 related to petroleum or petroleum products; and (i) up to one million  
9 five hundred thousand dollars each fiscal year through June 30, 2025, for  
10 the department's cost-share obligations and operation and maintenance  
11 obligations under the federal Comprehensive Environmental Response,  
12 Compensation, and Liability Act of 1980, 42 U.S.C. 9601 et seq. Transfers  
13 may be made from the Petroleum Release Remedial Action Cash Fund to the  
14 General Fund at the direction of the Legislature.

15 (3) Any money in the Petroleum Release Remedial Action 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. Investment earnings on and after April 16,  
19 2024, shall be credited to the fund.

20 **Sec. 174.** Section 68-911, Revised Statutes Supplement, 2025, is  
21 amended to read:

22 68-911 (1) Medical assistance shall include coverage for health care  
23 and related services as required under Title XIX of the federal Social  
24 Security Act, including, but not limited to:

- 25 (a) Inpatient and outpatient hospital services;
- 26 (b) Laboratory and X-ray services;
- 27 (c) Nursing facility services;
- 28 (d) Home health services;
- 29 (e) Nursing services;
- 30 (f) Clinic services;
- 31 (g) Physician services;

- 1 (h) Medical and surgical services of a dentist;
- 2 (i) Nurse practitioner services;
- 3 (j) Nurse midwife services;
- 4 (k) Pregnancy-related services;
- 5 (l) Medical supplies;
- 6 (m) Mental health and substance abuse services;
- 7 (n) Early and periodic screening and diagnosis and treatment
- 8 services for children which shall include both physical and behavioral
- 9 health screening, diagnosis, and treatment services;
- 10 (o) Rural health clinic services; and
- 11 (p) Federally qualified health center services.
- 12 (2) In addition to coverage otherwise required under this section,
- 13 medical assistance may include coverage for health care and related
- 14 services as permitted but not required under Title XIX of the federal
- 15 Social Security Act, including, but not limited to:
- 16 (a) Prescribed drugs;
- 17 (b) Intermediate care facilities for persons with developmental
- 18 disabilities;
- 19 (c) Home and community-based services for aged persons and persons
- 20 with disabilities;
- 21 (d) Dental services;
- 22 (e) Rehabilitation services;
- 23 (f) Personal care services;
- 24 (g) Durable medical equipment;
- 25 (h) Medical transportation services;
- 26 (i) Vision-related services;
- 27 (j) Speech therapy services;
- 28 (k) Physical therapy services;
- 29 (l) Chiropractic services;
- 30 (m) Occupational therapy services;
- 31 (n) Optometric services;

- 1 (o) Podiatric services;
- 2 (p) Hospice services;
- 3 (q) Mental health and substance abuse services;
- 4 (r) Hearing screening services for newborn and infant children; and
- 5 (s) Administrative expenses related to administrative activities,
- 6 including outreach services, provided by school districts and educational
- 7 service units to students who are eligible or potentially eligible for
- 8 medical assistance.

9 (3) No later than July 1, 2009, the department shall submit a state  
10 plan amendment or waiver to the federal Centers for Medicare and Medicaid  
11 Services to provide coverage under the medical assistance program for  
12 community-based secure residential and subacute behavioral health  
13 services for all eligible recipients, without regard to whether the  
14 recipient has been ordered by a mental health board under the Nebraska  
15 Mental Health Commitment Act to receive such services.

16 (4) On or before October 1, 2014, the department, after consultation  
17 with the State Department of Education, shall submit a state plan  
18 amendment to the federal Centers for Medicare and Medicaid Services, as  
19 necessary, to provide that the following are direct reimbursable services  
20 when provided by school districts as part of an individualized education  
21 program or an individualized family service plan: Early and periodic  
22 screening, diagnosis, and treatment services for children; medical  
23 transportation services; mental health services; nursing services;  
24 occupational therapy services; personal care services; physical therapy  
25 services; rehabilitation services; speech therapy and other services for  
26 individuals with speech, hearing, or language disorders; and vision-  
27 related services.

28 (5)(a) No later than January 1, 2023, the department shall provide  
29 coverage for continuous glucose monitors under the medical assistance  
30 program for all eligible recipients who have a prescription for such  
31 device.

1 (b) Effective August 1, 2024, eligible recipients shall include all  
2 individuals who meet local coverage determinations, as defined in section  
3 1869(f)(2)(B) of the federal Social Security Act, as amended, as such act  
4 existed on January 1, 2024, and shall include individuals with  
5 gestational diabetes.

6 (c) It is the intent of the Legislature that no more than six  
7 hundred thousand dollars be appropriated annually from the Medicaid  
8 Managed Care Excess Profit Fund, as described in section 68-996, for the  
9 purpose of implementing subdivision (5)(b) of this section. Any amount in  
10 excess of six hundred thousand dollars shall be funded by the Medicaid  
11 Managed Care Excess Profit Fund.

12 (6) On or before October 1, 2023, the department shall seek federal  
13 approval for federal matching funds from the federal Centers for Medicare  
14 and Medicaid Services through a state plan amendment or waiver to extend  
15 postpartum coverage for beneficiaries from sixty days to at least six  
16 months. Nothing in this subsection shall preclude the department from  
17 submitting a state plan amendment for twelve months.

18 (7)(a) No later than October 1, 2025, the department shall submit a  
19 medicaid waiver or state plan amendment to the federal Centers for  
20 Medicare and Medicaid Services to designate two medical respite  
21 facilities to reimburse for services provided to an individual who is:

22 (i) Homeless; and

23 (ii) An adult in the expansion population.

24 (b) For purposes of this subsection:

25 (i) Adult in the expansion population means an adult (A) described  
26 in 42 U.S.C. 1396a(a)(10)(A)(i)(VIII) as such section existed on January  
27 1, 2024, and (B) not otherwise eligible for medicaid as a mandatory  
28 categorically needy individual;

29 (ii) Homeless has the same meaning as provided in 42 U.S.C. 11302 as  
30 such section existed on January 1, 2024;

31 (iii) Medical respite care means short-term housing with supportive

1 medical services; and

2 (iv) Medical respite facility means a residential facility that  
3 provides medical respite care to homeless individuals.

4 (c) The department shall choose two medical respite facilities, one  
5 in a city of the metropolitan class and one in a city of the primary  
6 class, best able to serve homeless individuals who are adults in the  
7 expansion population.

8 (d) Once such waiver or state plan amendment is approved, the  
9 department shall submit a report to the Health and Human Services  
10 Committee of the Legislature on or before November 30 each year, which  
11 provides the (i) number of homeless individuals served at each facility,  
12 (ii) cost of the program, and (iii) amount of reduction in health care  
13 costs due to the program's implementation.

14 (e) The department may adopt and promulgate rules and regulations to  
15 carry out this subsection.

16 (f) The services described in subdivision (7)(a) of this section  
17 shall be funded by the Medicaid Managed Care Excess Profit Fund as  
18 described in section 68-996.

19 (8)(a) No later than January 1, 2025, the department shall provide  
20 coverage for an electric personal-use breast pump for every pregnant  
21 woman covered under the medical assistance program, or child covered  
22 under the medical assistance program if the pregnant woman is not  
23 covered, beginning at thirty-six weeks gestation or the child's date of  
24 birth, whichever is earlier. The electric personal-use breast pump shall  
25 be capable of (i) sufficiently supporting milk supply, (ii) double and  
26 single side pumping, and (iii) suction power ranging from zero mmHg to  
27 two hundred fifty mmHg. No later than January 1, 2025, the department  
28 shall provide coverage for a minimum of ten lactation consultation visits  
29 for every mother covered under the medical assistance program or child  
30 covered under the medical assistance program, if the mother is not  
31 covered under such program.

1 (b) It is the intent of the Legislature that the appropriation for  
2 lactation consultation visits shall be equal to an amount that is a one  
3 hundred forty-five percent rate increase over the current lactation  
4 consultation rate paid by the department.

5 ~~(9)(a) No later than January 1, 2024, the department shall provide~~  
6 ~~coverage, and reimbursement to providers, for all necessary translation~~  
7 ~~and interpretation services for eligible recipients utilizing a medical~~  
8 ~~assistance program service. The department shall take all actions~~  
9 ~~necessary to maximize federal funding to carry out this subsection.~~

10 ~~(b) The services described in subdivision (9)(a) of this section~~  
11 ~~shall be funded by the Medicaid Managed Care Excess Profit Fund as~~  
12 ~~described in section 68-996.~~

13 ~~(10)(a) No later than October 1, 2025, the department shall seek~~  
14 ~~approval for federal matching funds from the federal Centers for Medicare~~  
15 ~~and Medicaid Services through a state plan amendment to implement~~  
16 ~~targeted case management for evidence-based nurse home visiting services.~~  
17 ~~These services shall consist of visits to a home by a nurse and be~~  
18 ~~available to postpartum mothers and children six months of age or younger~~  
19 ~~enrolled in medicaid.~~

20 ~~(b) It is the intent of the Legislature to use the Medicaid Managed~~  
21 ~~Care Excess Profit Fund established in section 68-996, and not to use the~~  
22 ~~General Fund, to fund the services described in subdivision (a) of this~~  
23 ~~subsection.~~

24 (9) ~~(11)~~ No later than January 1, 2026, the department shall provide  
25 coverage for psychology services provided by advanced level practitioners  
26 who have completed advanced training requirements for a doctoral  
27 internship in an accredited training program or a postdoctoral fellowship  
28 and who are under current supervision by a licensed psychologist.

29 **Sec. 175.** Section 68-996, Revised Statutes Supplement, 2025, is  
30 amended to read:

31 68-996 (1) The Medicaid Managed Care Excess Profit Fund is created.

1 The fund shall contain money returned to the State Treasurer pursuant to  
2 subdivision (1)(c) of section 68-995.

3 (2) The fund shall first be used to offset any losses under  
4 subdivision (1)(b) of section 68-995 and then to provide for (a) services  
5 addressing the health needs of adults and children under the Medical  
6 Assistance Act, including filling service gaps, (b) system improvements,  
7 (c) evidence-based early intervention home visitation programs, (d)  
8 medical respite services, (e) ~~translation and interpretation services,~~  
9 ~~(f) coverage for continuous glucose monitors as described in section~~  
10 ~~68-911, (f) (g) other services sustaining access to care, (g) (h)~~  
11 ~~services under the Nebraska Prenatal Plus Program, (h) (i) grants~~  
12 ~~pursuant to the Intergenerational Care Facility Incentive Grant Program,~~  
13 ~~and (i) (j) evidence-based nurse home visiting services, (k) domestic~~  
14 ~~violence services, (l) reimbursement of the actual costs of providing~~  
15 ~~eligible activities and services described in section 81-2222, and (m)~~  
16 ~~the Family Resource and Juvenile Assessment Center Pilot Program,~~ as  
17 determined by the Legislature. The fund shall only be used for the  
18 purposes described in this section.

19 (3) Any money in the fund available for investment shall be invested  
20 by the state investment officer pursuant to the Nebraska Capital  
21 Expansion Act and the Nebraska State Funds Investment Act. Beginning  
22 October 1, 2024, any investment earnings from investment of money in the  
23 fund shall be credited to the General Fund.

24 **Sec. 176.** Section 68-1206, Revised Statutes Cumulative Supplement,  
25 2024, is amended to read:

26 68-1206 (1) The Department of Health and Human Services shall  
27 administer the program of social services in this state. The department  
28 may contract with other social agencies for the purchase of social  
29 services at rates not to exceed those prevailing in the state or the cost  
30 at which the department could provide those services. The statutory  
31 maximum payments for the separate program of aid to dependent children

1 shall apply only to public assistance grants and shall not apply to  
2 payments for social services.

3 (2)(a) As part of the provision of social services authorized by  
4 section 68-1202, the department shall participate in the federal child  
5 care assistance program under 42 U.S.C. 9857 et seq., as such sections  
6 existed on January 1, 2023, and provide child care assistance to families  
7 with incomes up to (i) one hundred eighty-five percent of the federal  
8 poverty level prior to October 1, 2026, or (ii) one hundred thirty  
9 percent of the federal poverty level on and after October 1, 2026.

10 (b)(i) As part of the provision of social services authorized by  
11 this section and section 68-1202, the department shall participate in the  
12 federal Child Care Subsidy program. A child care provider seeking to  
13 participate in the federal Child Care Subsidy program shall comply with  
14 the criminal history record information check requirements of the Child  
15 Care Licensing Act. In determining ongoing eligibility for this program,  
16 ten percent of a household's gross earned income shall be disregarded  
17 after twelve continuous months on the program and at each subsequent  
18 redetermination. In determining ongoing eligibility, if a family's income  
19 exceeds one hundred eighty-five percent of the federal poverty level  
20 prior to July ~~October~~ 1, 2026, or one hundred thirty percent of the  
21 federal poverty level on and after July ~~October~~ 1, 2026, the family shall  
22 receive transitional child care assistance through the remainder of the  
23 family's eligibility period or until the family's income exceeds eighty-  
24 five percent of the state median income for a family of the same size as  
25 reported by the United States Bureau of the Census, whichever occurs  
26 first. When the family's eligibility period ends, the family shall  
27 continue to be eligible for transitional child care assistance if the  
28 family's income is below two hundred percent of the federal poverty level  
29 prior to July ~~October~~ 1, 2026, or one hundred sixty-five ~~eighty-five~~  
30 percent of the federal poverty level on and after July ~~October~~ 1, 2026.  
31 The family shall receive transitional child care assistance through the

1 remainder of the transitional eligibility period or until the family's  
2 income exceeds eighty-five percent of the state median income for a  
3 family of the same size as reported by the United States Bureau of the  
4 Census, whichever occurs first. The amount of such child care assistance  
5 shall be based on a cost-shared plan between the recipient family and the  
6 state and shall be based on a sliding-scale methodology. A recipient  
7 family may be required to contribute a percentage of such family's gross  
8 income for child care that is no more than the cost-sharing rates in the  
9 transitional child care assistance program as of January 1, 2015, for  
10 those no longer eligible for cash assistance as provided in section  
11 68-1724.

12 (ii) A licensed child care program that employs a member of an  
13 eligible household shall make reasonable accommodations so that the  
14 eligible applicant or adult household member is not a primary caregiver  
15 to such applicant's or adult household member's child. If reasonable  
16 accommodation cannot be made, the department shall allow the applicant or  
17 adult household member to receive child care assistance for the  
18 applicant's or adult household member's child including when the  
19 applicant or adult household member is the primary caregiver for such  
20 child.

21 (iii) A licensed child care provider eligible for the child care  
22 subsidy may enroll the household member's child in a child care program  
23 other than the household member's child care program to receive child  
24 care assistance.

25 (iv) Subdivisions (2)(b)(ii) and (2)(b)(iii) of this section shall  
26 become operative on July 1, 2025. The department shall promulgate rules  
27 and regulations consistent with these subdivisions.

28 (c) For the period beginning July 1, 2021, through September 30,  
29 2026, funds provided to the State of Nebraska pursuant to the Child Care  
30 and Development Block Grant Act of 1990, 42 U.S.C. 9857 et seq., as such  
31 act and sections existed on January 1, 2023, shall be used to pay the

1 costs to the state resulting from the income eligibility changes made in  
2 subdivisions (2)(a) and (b) of this section by Laws 2021, LB485. If the  
3 available amount of such funds is insufficient to pay such costs, then  
4 funds provided to the state for the Temporary Assistance for Needy  
5 Families program established in 42 U.S.C. 601 et seq. may also be used.  
6 No General Funds shall be used to pay the costs to the state, other than  
7 administration costs, resulting from the income eligibility changes made  
8 in subdivisions (2)(a) and (b) of this section by Laws 2021, LB485, for  
9 the period beginning July 1, 2021, through September 30, 2026.

10 (d) The Department of Health and Human Services shall collaborate  
11 with a private nonprofit organization with expertise in early childhood  
12 care and education for an independent evaluation of the income  
13 eligibility changes made in subdivisions (2)(a) and (b) of this section  
14 by Laws 2021, LB485, if private funding is made available for such  
15 purpose. The evaluation shall be completed by July 1, 2024, and shall be  
16 submitted electronically to the department and to the Health and Human  
17 Services Committee of the Legislature.

18 (3) In determining the rate or rates to be paid by the department  
19 for child care as defined in section 43-2605, the department shall adopt  
20 a fixed-rate schedule for the state or a fixed-rate schedule for an area  
21 of the state applicable to each child care program category of provider  
22 as defined in section 71-1910 which may claim reimbursement for services  
23 provided by the federal Child Care Subsidy program, except that the  
24 department shall not pay a rate higher than that charged by an individual  
25 provider to that provider's private clients. The schedule may provide  
26 separate rates for care for infants, for children with special needs,  
27 including disabilities or technological dependence, or for other  
28 individual categories of children. The schedule may also provide tiered  
29 rates based upon a quality scale rating of step three or higher under the  
30 Step Up to Quality Child Care Act. The schedule shall be effective on  
31 October 1 of every year and shall be revised annually by the department.

1           **Sec. 177.** Section 68-1604, Reissue Revised Statutes of Nebraska, is  
2 amended to read:

3           68-1604 The Homeless Shelter Assistance Trust Fund is hereby  
4 created. The fund shall include the proceeds raised from the documentary  
5 stamp tax and remitted for such fund pursuant to section 76-903 and  
6 transfers authorized by the Legislature. Money remitted to such fund  
7 shall be used by the department (1) for grants to eligible shelter  
8 providers as set out in section 68-1605 for the purpose of assisting in  
9 the alleviation of homelessness, to provide temporary and permanent  
10 shelters for homeless persons, to encourage the development of projects  
11 which link housing assistance to programs promoting the concept of self-  
12 sufficiency, and to address the needs of the migrant farmworker and (2)  
13 to aid in defraying the expenses of administering the Homeless Shelter  
14 Assistance Trust Fund Act, which shall not exceed seventy-five thousand  
15 dollars in any fiscal year. Transfers may be made from the Homeless  
16 Shelter Assistance Trust Fund to the General Fund at the direction of the  
17 Legislature.

18           Any money in the Homeless Shelter Assistance Trust Fund fund  
19 available for investment shall be invested by the state investment  
20 officer pursuant to the Nebraska Capital Expansion Act and the Nebraska  
21 State Funds Investment Act.

22           **Sec. 178.** Section 68-1724, Revised Statutes Cumulative Supplement,  
23 2024, is amended to read:

24           68-1724 (1) Cash assistance shall be provided for a period or  
25 periods of time not to exceed a total of sixty months for recipient  
26 families with children subject to the following:

27           (a) If the state fails to meet the specific terms of the self-  
28 sufficiency contract developed under section 68-1719, the sixty-month  
29 time limit established in this section shall be extended;

30           (b) The sixty-month time period for cash assistance shall begin  
31 within the first month of eligibility;

1 (c) When no longer eligible to receive cash assistance, assistance  
2 shall be available to reimburse work-related child care expenses even if  
3 the recipient family has not achieved economic self-sufficiency. The  
4 amount of such assistance shall be based on a cost-shared plan between  
5 the recipient family and the state which shall provide assistance up to  
6 two hundred percent of the federal poverty level prior to ~~July~~ October 1,  
7 2026, or one hundred ~~sixty-five~~ eighty-five percent of the federal  
8 poverty level on and after ~~July~~ October 1, 2026. A recipient family may  
9 be required to contribute up to twenty percent of such family's gross  
10 income for child care. It is the intent of the Legislature that  
11 transitional health care coverage be made available on a sliding-scale  
12 basis to individuals and families with incomes up to one hundred eighty-  
13 five percent of the federal poverty level if other health care coverage  
14 is not available; and

15 (d) The self-sufficiency contract shall be revised and cash  
16 assistance extended when there is no job available for adult members of  
17 the recipient family. It is the intent of the Legislature that available  
18 job shall mean a job which results in an income of at least equal to the  
19 amount of cash assistance that would have been available if receiving  
20 assistance minus unearned income available to the recipient family.

21 The department shall develop policy guidelines to allow for cash  
22 assistance to persons who have received the maximum cash assistance  
23 provided by this section and who face extreme hardship without additional  
24 assistance. For purposes of this section, extreme hardship means a  
25 recipient family does not have adequate cash resources to meet the costs  
26 of the basic needs of food, clothing, and housing without continuing  
27 assistance or the child or children are at risk of losing care by and  
28 residence with their parent or parents.

29 (2) Cash assistance conditions under the Welfare Reform Act shall be  
30 as follows:

31 (a) Adults in recipient families shall mean individuals at least

1 nineteen years of age living with and related to a child eighteen years  
2 of age or younger and shall include parents, siblings, uncles, aunts,  
3 cousins, or grandparents, whether the relationship is biological,  
4 adoptive, or step;

5 (b) The payment standard shall be based upon family size;

6 (c) The adults in the recipient family shall ensure that the minor  
7 children regularly attend school. Education is a valuable personal  
8 resource. The cash assistance provided to the recipient family may be  
9 reduced when the parent or parents have failed to take reasonable action  
10 to encourage the minor children of the recipient family ages sixteen and  
11 under to regularly attend school. No reduction of assistance shall be  
12 such as may result in extreme hardship. It is the intent of the  
13 Legislature that a process be developed to insure communication between  
14 the case manager, the parent or parents, and the school to address issues  
15 relating to school attendance;

16 (d) Two-parent families which would otherwise be eligible under  
17 section 43-504 or a federally approved waiver shall receive cash  
18 assistance under this section;

19 (e) For minor parents, the assistance payment shall be based on the  
20 minor parent's income. If the minor parent lives with at least one  
21 parent, the family's income shall be considered in determining  
22 eligibility and cash assistance payment levels for the minor parent. If  
23 the minor parent lives independently, support shall be pursued from the  
24 parents of the minor parent. If the absent parent of the minor's child is  
25 a minor, support from his or her parents shall be pursued. Support from  
26 parents as allowed under this subdivision shall not be pursued when the  
27 family income is less than three hundred percent of the federal poverty  
28 guidelines; and

29 (f) For adults who are not biological or adoptive parents or  
30 stepparents of the child or children in the family, if assistance is  
31 requested for the entire family, including the adults, a self-sufficiency

1 contract shall be entered into as provided in section 68-1719. If  
2 assistance is requested for only the child or children in such a family,  
3 such children shall be eligible after consideration of the family's  
4 income and if (i) the family cooperates in pursuing child support and  
5 (ii) the minor children of the family regularly attend school.

6 **Sec. 179.** Section 69-1317, Revised Statutes Supplement, 2025, is  
7 amended to read:

8 69-1317 (a)(1)(i) Except as otherwise provided in this subdivision,  
9 all funds received under the Uniform Disposition of Unclaimed Property  
10 Act, including the proceeds from the sale of abandoned property under  
11 section 69-1316, shall be deposited by the State Treasurer into the  
12 Unclaimed Property Trust Fund from which he or she shall make prompt  
13 payment of claims allowed pursuant to the act and payment of any expenses  
14 related to unclaimed property. All funds received under section  
15 69-1307.05 shall be deposited by the State Treasurer into the Unclaimed  
16 Property Trust Fund from which he or she shall make prompt payment of  
17 claims regarding such funds allowed pursuant to the act. Transfers from  
18 the Unclaimed Property Trust Fund to the General Fund may be made at the  
19 direction of the Legislature. Before making the deposit he or she shall  
20 record the name and last-known address of each person appearing from the  
21 holders' reports to be entitled to the abandoned property, the name and  
22 last-known address of each insured person or annuitant, and with respect  
23 to each policy or contract listed in the report of a life insurance  
24 corporation, its number, the name of the corporation, and the amount due.  
25 The record shall be available for public inspection during business  
26 hours.

27 (ii) The record shall not be subject to public inspection or  
28 available for copying, reproduction, or scrutiny by commercial or  
29 professional locators of property presumed abandoned who charge any  
30 service. A finders' fee cannot be charged by commercial or professional  
31 locators of property presumed abandoned until twenty-four months after

1 the names from the holders' reports have been published or officially  
2 disclosed. Records concerning the social security number, date of birth,  
3 and last-known address of an owner shall be treated as confidential and  
4 subject to the same confidentiality as tax return information held by the  
5 Department of Revenue, except that the Auditor of Public Accounts shall  
6 have unrestricted access to such records.

7 (iii) A professional finders' fee shall be limited to ten percent of  
8 the total dollar amount of the property presumed abandoned. To claim any  
9 such fee, the finder shall disclose to the owner the nature, location,  
10 and value of the property, provide notice of when such property was  
11 reported to the State Treasurer, and provide notice that the property may  
12 be claimed by the owner from the State Treasurer free of charge. To claim  
13 any such fee if the property has not yet been abandoned, the finder shall  
14 disclose to the owner the nature, location, and value of the property,  
15 provide notice of when such property will be reported to the State  
16 Treasurer, if known, and provide notice that, upon receipt of the  
17 property by the State Treasurer, such property may be claimed by the  
18 owner from the State Treasurer free of charge.

19 (2)(i) The unclaimed property records of the State Treasurer, the  
20 unclaimed property reports of holders, and the information derived by an  
21 unclaimed property examination or audit of the records of a person or  
22 otherwise obtained by or communicated to the State Treasurer may be  
23 withheld from the public. Any record or information that may be withheld  
24 under the laws of this state or of the United States when in the  
25 possession of such a person may be withheld when revealed or delivered to  
26 the State Treasurer. Any record or information that is withheld under any  
27 law of another state when in the possession of that other state may be  
28 withheld when revealed or delivered by the other state to the State  
29 Treasurer.

30 (ii) Information withheld from the general public concerning any  
31 aspect of unclaimed property shall only be disclosed to an apparent owner

1 of the property or to the escheat, unclaimed, or abandoned property  
2 administrators or officials of another state if that other state accords  
3 substantially reciprocal privileges to the State Treasurer.

4 (b)(1) On or before November 1 of each year prior to 2026, the State  
5 Treasurer shall transfer any balance in excess of one million dollars  
6 from the Unclaimed Property Trust Fund to the permanent school fund.

7 (2) On or before November 1 of each year beginning in 2026 through  
8 2035, the State Treasurer shall transfer any balance in excess of one  
9 million dollars from the Unclaimed Property Trust Fund as follows:

10 (i) The first one million dollars to the Capitol Restoration Cash  
11 Fund; and

12 (ii) Any remaining balance to the permanent school fund.

13 (3) On or before November 1 of each year beginning in 2036, the  
14 State Treasurer shall transfer any balance in excess of one million  
15 dollars from the Unclaimed Property Trust Fund to the permanent school  
16 fund.

17 (c) Before making any deposit to the credit of the permanent school  
18 fund, the Capitol Restoration Cash Fund, or the General Fund, the State  
19 Treasurer may deduct any costs related to unclaimed property and place  
20 such funds in the Unclaimed Property Cash Fund.

21 (d) The Unclaimed Property Cash Fund is created. The salary of the  
22 State Treasurer may be an obligation against and may be payable from the  
23 Unclaimed Property Cash Fund. Transfers from the fund to the General Fund  
24 may be made at the direction of the Legislature. Any money in the  
25 Unclaimed Property Cash Fund available for investment shall be invested  
26 by the state investment officer pursuant to the Nebraska Capital  
27 Expansion Act and the Nebraska State Funds Investment Act.

28 **Sec. 180.** Section 71-17,112, Reissue Revised Statutes of Nebraska,  
29 is amended to read:

30 71-17,112 The Nursing Faculty Student Loan Cash Fund is created. The  
31 fund shall consist of grants, private donations, fees collected pursuant

1 to section 71-17,113, and loan repayments under the Nursing Faculty  
2 Student Loan Act remitted by the department to the State Treasurer for  
3 credit to the fund. The fund shall be used to administer the act and for  
4 loans to qualified students pursuant to the act. Transfers may be made  
5 from the fund to the General Fund at the direction of the Legislature.  
6 Any money in the Nursing Faculty Student Loan 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 **Sec. 181.** Section 71-24,106, Revised Statutes Supplement, 2025, is  
11 amended to read:

12 71-24,106 Sections 71-24,106 to 71-24,111 and sections 182 and 183  
13 of this act shall be known and may be cited as the Nebraska Medical  
14 Cannabis Regulation Act.

15 **Sec. 182.** The commission shall establish and assess fees for the  
16 purposes of the Nebraska Medical Cannabis Regulation Act. The commission  
17 shall remit the fees to the State Treasurer for credit to the Medical  
18 Cannabis Regulation Fund.

19 **Sec. 183.** The Medical Cannabis Regulation Fund is created. The fund  
20 shall consist of fees, gifts, grants, or other money, excluding fines and  
21 civil penalties, received or collected by the commission under the  
22 Nebraska Medical Cannabis Regulation Act. The fund shall be used for the  
23 administration and operating expenses of the commission for the Nebraska  
24 Medical Cannabis Regulation Act. Any money in the fund available for  
25 investment may be invested by the state investment officer pursuant to  
26 the Nebraska Capital Expansion Act and the Nebraska State Funds  
27 Investment Act. Any investment earnings from investment of money in the  
28 fund shall be credited to the General Fund.

29 **Sec. 184.** Section 71-3525, Reissue Revised Statutes of Nebraska, is  
30 amended to read:

31 71-3525 Until January 1, 2005, a fee of two thousand dollars shall

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

18 **Sec. 185.** Section 71-3526, Reissue Revised Statutes of Nebraska, is  
19 amended to read:

20 71-3526 The Radiation Transportation Emergency Response Cash Fund is  
21 created. The fund shall consist of fees credited pursuant to section  
22 71-3525. The fund shall be used for the purposes stated in such section,  
23 except that transfers may be made from the fund to the General Fund at  
24 the direction of the Legislature. The Director-State Engineer, the  
25 Superintendent of Law Enforcement and Public Safety, the chief executive  
26 officer of the department, the Adjutant General as director of the  
27 Nebraska Emergency Management Agency, and the executive director of the  
28 Public Service Commission, or their designees, shall meet at least  
29 annually to recommend changes in the fees charged and allocation of the  
30 fees collected among participating agencies based upon their respective  
31 costs in carrying out such section. Any money in the Radiation

1 Transportation Emergency Response Cash Fund fund available for investment  
2 shall be invested by the state investment officer pursuant to the  
3 Nebraska Capital Expansion Act and the Nebraska State Funds Investment  
4 Act.

5 **Sec. 186.** Section 71-5306, Revised Statutes Cumulative Supplement,  
6 2024, is amended to read:

7 71-5306 (1) To carry out the provisions and purposes of the Nebraska  
8 Safe Drinking Water Act, the director may:

9 (a) Enter into agreements, contracts, or cooperative arrangements,  
10 under such terms as are deemed appropriate, with other state, federal, or  
11 interstate agencies or with municipalities, educational institutions,  
12 local health departments, or other organizations, entities, or  
13 individuals;

14 (b) Require all laboratory analyses to be performed at the  
15 Department of Health and Human Services, Division of Public Health,  
16 Environmental Laboratory, or at any other certified laboratory which has  
17 entered into an agreement for such services with the Department of Health  
18 and Human Services pursuant to section 71-2618;

19 (c) Receive financial and technical assistance from an agency of the  
20 federal government or from any other public or private agency;

21 (d) Enter the premises of a public water system at any time for the  
22 purpose of conducting monitoring, making inspections, or collecting water  
23 samples for analysis;

24 (e) Delegate those responsibilities and duties as deemed appropriate  
25 for the purpose of administering the requirements of the Nebraska Safe  
26 Drinking Water Act, including entering into agreements with designated  
27 agents which shall perform specifically delegated responsibilities and  
28 possess specifically delegated powers;

29 (f) Require the owner and operator of a public water system to  
30 establish and maintain records, make reports, and provide information as  
31 the department may reasonably require by regulation to enable it to

1 determine whether such owner or operator has acted or is acting in  
2 compliance with the Nebraska Safe Drinking Water Act and rules and  
3 regulations adopted pursuant thereto. The department or its designated  
4 agent shall have access at all times to such records and reports; and

5 (g) Assess by regulation a fee for any review of plans and  
6 specifications pertaining to a public water system governed by section  
7 71-5305 in order to defray no more than the actual cost of the services  
8 provided.

9 (2) All fees collected by the department pursuant to this section  
10 shall be remitted to the State Treasurer for credit to the Safe Drinking  
11 Water Act Cash Fund, which is hereby created. Such fund shall be used by  
12 the department for the purpose of administering the Nebraska Safe  
13 Drinking Water Act, except that transfers may be made from the fund to  
14 the General Fund at the direction of the Legislature. Any money in the  
15 Safe Drinking Water Act Cash Fund fund available for investment shall be  
16 invested by the state investment officer pursuant to the Nebraska Capital  
17 Expansion Act and the Nebraska State Funds Investment Act.

18 **Sec. 187.** Section 71-7104, Revised Statutes Cumulative Supplement,  
19 2024, is amended to read:

20 71-7104 There is hereby created the Critical Incident Stress  
21 Management Program. The focus of the program shall be to minimize the  
22 harmful effects of critical incident stress for emergency service  
23 personnel, with a high priority on confidentiality and respect for the  
24 individuals involved. The program shall:

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

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

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

- 1 (4) Promote interagency cooperation; and  
2 (5) Provide an organized statewide response to the emotional needs  
3 of emergency service personnel impacted by critical incidents. ;  
4 ~~(6) Develop guidelines for resilience training for first responders~~  
5 ~~under section 48-101.01;~~  
6 ~~(7) Set reimbursement rates for mental health examinations and~~  
7 ~~resilience training under section 48-101.01; and~~  
8 ~~(8) Set an annual limit on the hours or quantity of resilience~~  
9 ~~training for which reimbursement is required under section 48-101.01.~~

10 **Sec. 188.** Section 71-7611, Revised Statutes Supplement, 2025, is  
11 amended to read:

12 71-7611 (1) The Nebraska Health Care Cash Fund is created. The State  
13 Treasurer shall transfer (a) sixty million three hundred thousand dollars  
14 on or before July 15, 2014, (b) sixty million three hundred fifty  
15 thousand dollars on or before July 15, 2015, (c) sixty million three  
16 hundred fifty thousand dollars on or before July 15, 2016, (d) sixty  
17 million seven hundred thousand dollars on or before July 15, 2017, (e)  
18 five hundred thousand dollars on or before May 15, 2018, (f) sixty-one  
19 million six hundred thousand dollars on or before July 15, 2018, (g)  
20 sixty-two million dollars on or before July 15, 2019, (h) sixty-one  
21 million four hundred fifty thousand dollars on or before July 15, 2020,  
22 (i) sixty-six million two hundred thousand dollars on or before July 15,  
23 2022, (j) fifty-six million seven hundred thousand dollars on or before  
24 July 15, 2023, (k) fifty-four million dollars on or before July 15, 2024,  
25 (l) fifty-nine million one hundred fifty thousand dollars on or before  
26 July 1, 2025, and (m) sixty million one hundred fifty thousand dollars on  
27 or before every July 15 thereafter from the Nebraska Medicaid  
28 Intergovernmental Trust Fund and the Nebraska Tobacco Settlement Trust  
29 Fund to the Nebraska Health Care Cash Fund, except that such amount shall  
30 be reduced by the amount of the unobligated balance in the Nebraska  
31 Health Care Cash Fund at the time the transfer is made. The state

1 investment officer shall advise the State Treasurer on the amounts to be  
2 transferred first from the Nebraska Medicaid Intergovernmental Trust Fund  
3 until the fund balance is depleted and from the Nebraska Tobacco  
4 Settlement Trust Fund thereafter in order to sustain such transfers in  
5 perpetuity. The state investment officer shall report electronically to  
6 the Legislature on or before October 1 of every even-numbered year on the  
7 sustainability of such transfers. The Nebraska Health Care Cash Fund  
8 shall also include money received pursuant to section 77-2602. Except as  
9 otherwise provided by law, no more than the amounts specified in this  
10 subsection may be appropriated or transferred from the Nebraska Health  
11 Care Cash Fund in any fiscal year.

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

17 (2) Any money in the Nebraska Health Care Cash Fund available for  
18 investment shall be invested by the state investment officer pursuant to  
19 the Nebraska Capital Expansion Act and the Nebraska State Funds  
20 Investment Act.

21 (3) The University of Nebraska and postsecondary educational  
22 institutions having colleges of medicine in Nebraska and their affiliated  
23 research hospitals in Nebraska, as a condition of receiving any funds  
24 appropriated or transferred from the Nebraska Health Care Cash Fund,  
25 shall not discriminate against any person on the basis of sexual  
26 orientation.

27 (4) The State Treasurer shall transfer fifteen million dollars from  
28 the Nebraska Health Care Cash Fund on or after July 1, 2022, but before  
29 June 30, 2023, to the Board of Regents of the University of Nebraska for  
30 the University of Nebraska Medical Center for pancreatic cancer research  
31 at the University of Nebraska Medical Center. Transfers from the Nebraska

1 Health Care Cash Fund in this subsection shall be contingent upon receipt  
2 of any matching funds from private or other sources, up to fifteen  
3 million dollars, certified by the budget administrator of the budget  
4 division of the Department of Administrative Services. Upon receipt of  
5 any matching funds certified by the budget administrator, the State  
6 Treasurer shall transfer an equal amount of funds to the Board of Regents  
7 of the University of Nebraska.

8 **Sec. 189.** Section 72-1001, Revised Statutes Supplement, 2025, is  
9 amended to read:

10 72-1001 The Nebraska Capital Construction Fund is created. The fund  
11 shall consist of revenue and transfers credited to the fund as authorized  
12 by law. Money shall be appropriated from the fund to state agencies for  
13 making payments on projects as determined by the Legislature, including,  
14 but not limited to, purchases of land, structural improvements to land,  
15 acquisition of buildings, construction of buildings, including  
16 architectural and engineering costs, replacement of or major repairs to  
17 structural improvements to land or buildings, additions to existing  
18 structures, remodeling of buildings, and acquisition of equipment and  
19 furnishings of new or remodeled buildings. The fund shall be administered  
20 by the State Treasurer as a multiple-agency-use fund and appropriated to  
21 state agencies as determined by the Legislature. Transfers may be made  
22 from the fund to the General Fund or the Capitol Restoration Cash Fund at  
23 the direction of the Legislature. Any money in the Nebraska Capital  
24 Construction Fund available for investment shall be invested by the state  
25 investment officer pursuant to the Nebraska Capital Expansion Act and the  
26 Nebraska State Funds Investment Act. ~~Prior to July 1, 2025, any~~  
27 ~~investment earnings from investment of money in the Nebraska Capital~~  
28 ~~Construction Fund shall be credited to such fund, except that for fiscal~~  
29 ~~years 2023-24 and 2024-25, any investment earnings from investment of~~  
30 ~~money in the Nebraska Capital Construction Fund from transfers credited~~  
31 ~~to such fund that are designated for the construction of a new state~~

1 ~~prison shall be credited as provided in section 84-622.~~ Beginning July 1,  
2 2025, through June 30, 2027, any investment earnings from investment of  
3 money in the Nebraska Capital Construction Fund shall be credited to the  
4 General Fund. Beginning July 1, 2027, any investment earnings from  
5 investment of money in the Nebraska Capital Construction Fund shall be  
6 credited to the fund.

7 **Sec. 190.** Section 72-2009, Reissue Revised Statutes of Nebraska, is  
8 amended to read:

9 72-2009 ~~(1)~~The Niobrara Council Fund is created. The fund shall be  
10 administered by the Niobrara Council. The council may accept any private  
11 or public funds to carry out its work and such funds shall be remitted to  
12 the State Treasurer for credit to the fund. The fund shall consist of  
13 such funds and legislative transfers ~~appropriations~~ made to the council.  
14 Transfers may be made from the fund to the General Fund at the direction  
15 of the Legislature ~~through June 30, 2011~~. Any money in the Niobrara  
16 Council Fund available for investment shall be invested by the state  
17 investment officer pursuant to the Nebraska Capital Expansion Act and the  
18 Nebraska State Funds Investment Act.

19 ~~(2) The State Treasurer shall, on March 31, 2016, transfer the~~  
20 ~~balance of any money in the Nebraska Youth Conservation Program Fund,~~  
21 ~~after the transfer of one hundred thousand dollars to the Cowboy Trail~~  
22 ~~Fund as provided for in subsection (2) of section 37-913 has been made,~~  
23 ~~to the Niobrara Council Fund.~~

24 **Sec. 191.** Section 74-1317, Revised Statutes Cumulative Supplement,  
25 2024, is amended to read:

26 74-1317 In order to promote public safety at the intersection of  
27 railroad lines and all classes of highways, there is hereby created a  
28 special fund known as the Grade Crossing Protection Fund which shall be  
29 established in the state treasury to be used in furnishing financial  
30 assistance in the improvement of the safety of railroad grade crossings  
31 in this state, including the elimination of such crossings, the

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

11 **Sec. 192.** Section 77-1420, Revised Statutes Supplement, 2025, is  
12 amended to read:

13 77-1420 (1) The State Treasurer shall deposit money received by the  
14 Nebraska educational savings plan trust into three funds: The Education  
15 Savings Plan Program Fund, the Education Savings Plan Expense Fund, and  
16 the Education Savings Plan Administrative Fund. The State Treasurer shall  
17 deposit money received by the trust into the appropriate fund. The State  
18 Treasurer and Accounting Administrator of the Department of  
19 Administrative Services shall determine the state fund types necessary to  
20 comply with section 529 of the Internal Revenue Code and state policy.  
21 The money in the funds shall be invested by the state investment officer  
22 pursuant to policies established by the Nebraska Investment Council. The  
23 program fund, the expense fund, and the administrative fund shall be  
24 separately administered. The Nebraska educational savings plan trust  
25 shall be operated with no General Fund appropriations.

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

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

13 (3) The Education Savings Plan Administrative Fund is created. Money  
14 from the trust transferred from the expense fund to the administrative  
15 fund in an amount authorized by an appropriation from the Legislature  
16 shall be utilized to pay for the costs of administering, operating, and  
17 maintaining the trust, to the extent permitted by section 529 of the  
18 Internal Revenue Code. The administrative fund shall not be credited with  
19 any money other than money transferred from the expense fund in an amount  
20 authorized by an appropriation by the Legislature or any interest income  
21 earned on the balances held in the administrative fund. Transfers may be  
22 made from the administrative fund to the Education Future Fund at the  
23 direction of the Legislature. Any money in the administrative 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 (4)(a) The Education Savings Plan Expense Fund is created. The  
28 expense fund shall be funded with fees assessed to the program fund. The  
29 State Treasurer shall use the expense fund:

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

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

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

12 (b) Transfers may be made from the expense fund to the Education  
13 Future Fund at the direction of the Legislature. Any money in the expense  
14 fund 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. 193.** Section 77-27,144, Revised Statutes Supplement, 2025, is  
18 amended to read:

19 77-27,144 (1) The Tax Commissioner shall collect the tax imposed by  
20 any incorporated municipality concurrently with collection of a state tax  
21 in the same manner as the state tax is collected. The Tax Commissioner  
22 shall remit monthly the proceeds of the tax to the incorporated  
23 municipalities levying the tax, after deducting the amount of refunds  
24 made and one and one-half ~~three~~ percent of the remainder to be credited  
25 to the Municipal Equalization Fund and one and ninety-five hundredths  
26 percent to the Department of Revenue Enforcement Fund.

27 (2)(a) Deductions for a refund made pursuant to section 77-4105,  
28 77-4106, 77-5725, or 77-5726 and owed by a city of the first class, city  
29 of the second class, or village shall be delayed for one year after the  
30 refund has been made to the taxpayer. The Department of Revenue shall  
31 notify the municipality liable for a refund exceeding one thousand five

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

9 (b) Deductions for a refund made pursuant to section 77-4105,  
10 77-4106, 77-5725, or 77-5726 and owed by a city of the metropolitan class  
11 or city of the primary class shall be made as follows:

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

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

28 (3) Deductions for a refund made pursuant to the Imagine Nebraska  
29 Act shall be delayed as provided in this subsection after the refund has  
30 been made to the taxpayer. The Department of Revenue shall notify each  
31 municipality liable for a refund exceeding one thousand five hundred

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

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

25 (5) The Tax Commissioner shall keep full and accurate records of all  
26 money received and distributed under the provisions of the Local Option  
27 Revenue Act. The municipality may request the names and addresses of the  
28 retailers which have collected the tax as provided in subsection (13) of  
29 section 77-2711 and may certify an individual to request and review  
30 confidential sales and use tax returns and sales and use tax return  
31 information as provided in subsection (14) of section 77-2711.

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

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

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

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

28           (d) Any amounts held by a municipality to make sales and use tax  
29 refunds under the Employment and Investment Growth Act, the Nebraska  
30 Advantage Act, the Imagine Nebraska Act, and the Urban Redevelopment Act  
31 shall not count toward any budgeted restricted funds limitation as

1 provided in section 13-519 or toward any cash reserve limitation as  
2 provided in section 13-504 and shall be excluded from the limitations of  
3 the Property Tax Growth Limitation Act.

4 **Sec. 194.** Section 77-4025, Revised Statutes Supplement, 2025, is  
5 amended to read:

6 77-4025 (1) There is hereby created a cash fund in the Department of  
7 Revenue to be known as the Tobacco Products Administration Cash Fund. All  
8 revenue collected or received by the Tax Commissioner from the license  
9 fees, certification fees, and taxes imposed by the Tobacco Products Tax  
10 Act shall be remitted to the State Treasurer for credit to the Tobacco  
11 Products Administration Cash Fund, except that all such revenue relating  
12 to electronic nicotine delivery systems shall be remitted to the State  
13 Treasurer for credit to the General Fund.

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

21 (3) The State Treasurer shall transfer eleven ~~nine~~ million five  
22 hundred thousand dollars from the Tobacco Products Administration Cash  
23 Fund to the Department of Revenue Enforcement ~~General~~ Fund on or after  
24 July 1, 2025, but on or before June 30, 2026, on such dates and in such  
25 amounts as directed by the budget administrator of the budget division of  
26 the Department of Administrative Services. The State Treasurer shall  
27 transfer twelve ~~nine~~ million five hundred thousand dollars from the  
28 Tobacco Products Administration Cash Fund to the Department of Revenue  
29 Enforcement ~~General~~ Fund on or after July 1, 2026, but on or before June  
30 30, 2027, on such dates and in such amounts as directed by the budget  
31 administrator of the budget division of the Department of Administrative

1 Services. The State Treasurer shall transfer twelve nine million five  
2 hundred thousand dollars from the Tobacco Products Administration Cash  
3 Fund to the Department of Revenue Enforcement ~~General~~ Fund on or after  
4 July 1, 2027, but on or before June 30, 2028, on such dates and in such  
5 amounts as directed by the budget administrator of the budget division of  
6 the Department of Administrative Services. The State Treasurer shall  
7 transfer nine million five hundred thousand dollars from the Tobacco  
8 Products Administration Cash Fund to the Department of Revenue  
9 Enforcement ~~General~~ Fund on or after July 1, 2028, but on or before June  
10 30, 2029, 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 (4) Any money in the Tobacco Products Administration Cash 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. 195.** Section 79-303, Reissue Revised Statutes of Nebraska, is  
18 amended to read:

19 79-303 (1) The State Department of Education may provide for a  
20 system of charges for services rendered by the administrative support  
21 programs of the department to all other programs within the department.  
22 Such charges received for administrative support services shall be  
23 credited to the State Department of Education Revolving Fund, which fund  
24 is hereby created. Expenditures shall be made from such fund to finance  
25 the operation of the administrative support programs of the department in  
26 accordance with appropriations made by the Legislature.

27 (2) The Director of Administrative Services, upon receipt of proper  
28 vouchers approved by the Commissioner of Education, shall issue warrants  
29 out of the State Department of Education Revolving Fund. Transfers may be  
30 made from the fund to the General Fund at the direction of the  
31 Legislature. Any money in the State Department of Education Revolving

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

4 **Sec. 196.** Section 79-1035.01, Reissue Revised Statutes of Nebraska,  
5 is amended to read:

6 79-1035.01 The permanent school fund is the fund described in  
7 Article VII, sections 7 and 8, of the Constitution of Nebraska, the  
8 principal of which shall be held and invested in perpetuity by the state  
9 in trust for the support of its common schools. The annual interest,  
10 valuation growth, long-term investment net earnings, and other income,  
11 but not the original perpetual principal balance, is subject to use for  
12 the support and maintenance of the common schools in each public school  
13 district of the state as the Legislature provides in accordance with  
14 Article VII, section 9, of the Constitution of Nebraska.

15 **Sec. 197.** Section 79-1063, Reissue Revised Statutes of Nebraska, is  
16 amended to read:

17 79-1063 The State Department of Education Trust Fund is created. The  
18 fund shall consist of all property, real or personal, acquired by  
19 donation, devise, or bequest by the Nebraska School for the Visually  
20 Handicapped or the Nebraska Center for the Education of Children who are  
21 Blind or Visually Impaired and all money derived from the sale or lease  
22 of property donated, devised, or bequeathed to the school or center. Out  
23 of money in such fund not restricted from such use by the terms of the  
24 donation, devise, or bequest, an emergency cash fund of not to exceed  
25 five hundred dollars shall be established for immediate and unusual needs  
26 as may arise. Such emergency cash fund shall be reimbursed from the State  
27 Department of Education Trust Fund for any expenditures.

28 Any money in the State Department of Education Trust Fund available  
29 for investment shall be invested by the state investment officer pursuant  
30 to the Nebraska Capital Expansion Act and the Nebraska State Funds  
31 Investment Act, subject to the following exceptions: (1) No such

1 investment need be made if, according to the terms of the donation,  
2 devise, or bequest, the State Board of Education is not limited to the  
3 expenditure of only the interest or income derived from the donation,  
4 devise, or bequest; and (2) no such investment shall be made if the will  
5 or instrument making such donation, devise, or bequest makes other  
6 provisions or directions as to investment and in such cases the state  
7 investment officer, acting for the State Board of Education, shall comply  
8 with the provisions or directions of such will or instrument if such  
9 provisions or directions are not inconsistent with the laws of this  
10 state.

11 Transfers may be made from the State Department of Education Trust  
12 Fund to the General Fund at the direction of the Legislature.

13 **Sec. 198.** Section 80-401, Reissue Revised Statutes of Nebraska, is  
14 amended to read:

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

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

1 ~~Fund at the direction of the Legislature until July 30, 2024. The State~~  
2 ~~Treasurer shall transfer four million dollars from the Nebraska Veterans'~~  
3 ~~Aid Fund to the Veteran Cemetery Construction Fund on July 15, 2023. The~~  
4 ~~State Treasurer shall transfer four million dollars from the Nebraska~~  
5 ~~Veterans' Aid Fund to the Veteran Cemetery Construction Fund on July 15,~~  
6 ~~2024.~~

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

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

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

26 **Sec. 199.** Section 81-2,173, Reissue Revised Statutes of Nebraska, is  
27 amended to read:

28 81-2,173 (1) The department shall issue certificates stating that an  
29 apiary is apparently free from infectious or contagious diseases,  
30 parasites, or pests after inspecting the apiary when such apiary is  
31 apparently free from such diseases, parasites, and pests ~~and upon payment~~

1 ~~of the certificate fee provided for in section 81-2,174.~~ Such certificate  
2 shall also state the date of inspection and shall continue in force for  
3 one year unless revoked for cause.

4 (2) Any person may request an inspection for his or her apiary in  
5 order to obtain a certificate.

6 **Sec. 200.** Section 81-1201.22, Reissue Revised Statutes of Nebraska,  
7 is amended to read:

8 81-1201.22 (1) There is hereby created the Administrative Cash Fund  
9 to be administered by the department. Revenue from the following sources  
10 shall be remitted to the State Treasurer for credit to the fund:

11 (a) Fees charged for the sale of department publications or  
12 subscription to publications;

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

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

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

19 (e) Money collected from nondepartment sources in connection with  
20 cooperative funding of advertising, marketing, promotional, or consulting  
21 activities; ~~and~~

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

23 (g) ~~(f)~~ Money received by the department in the form of gifts,  
24 grants, reimbursements, or appropriations from any source intended to be  
25 used by the department for carrying out the provisions of Chapter 81,  
26 article 12.

27 (2) Revenue from the fund may be expended for the following  
28 purposes:

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

30 (b) Purchase of items promoting economic development of the state  
31 intended for sale;

1 (c) Reimbursement of deposits collected for the temporary use of  
2 promotional items;

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

5 (e) Payment of costs of advertising, marketing, promotional, or  
6 consulting activities in cooperative funding partnerships with  
7 nondepartment organizations; ~~and~~

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

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

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

18 **Sec. 201.** Section 81-1202, Reissue Revised Statutes of Nebraska, is  
19 amended to read:

20 81-1202 For purposes of sections 81-1202 to 81-1210, job training  
21 grant means a grant from ~~the Job Training Cash Fund or~~ any nonfederal  
22 funding source within the Department of Economic Development awarded by  
23 the department.

24 **Sec. 202.** Section 81-1203, Revised Statutes Supplement, 2025, is  
25 amended to read:

26 81-1203 (1) A business applying for a job training grant ~~, other~~  
27 ~~than a grant provided under subsection (3) of section 81-1201.21,~~ shall  
28 submit a business plan to the Department of Economic Development which  
29 includes, but is not limited to:

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

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

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

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

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

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

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

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

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

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

18 ~~(3) A business applying for a training grant under subsection (3) of~~  
19 ~~section 81-1201.21 may partner with a postsecondary educational~~  
20 ~~institution; a private, nonprofit organization holding a certificate of~~  
21 ~~exemption under section 501(c)(3) of the Internal Revenue Code; or a~~  
22 ~~learning community coordinating council or school district that has~~  
23 ~~partnered with a private, nonprofit organization. The application shall~~  
24 ~~specify the role of the partnering entity in identifying and training~~  
25 ~~potential job applicants for the applicant business.~~

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

30 ~~(a) That the business has established a program designed to fill a~~  
31 ~~minimum of four positions in rural areas and a minimum of eight positions~~

1 ~~in high-poverty areas for such business;~~

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

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

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

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

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

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

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

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

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

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

28 ~~(a) The percentage of trainees who have successfully completed the~~  
29 ~~training;~~

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

31 ~~(c) An itemized description of such business's match including~~

1 ~~expenditures per trainee; and~~

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

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

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

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

12 **Sec. 203.** Section 81-1204, Reissue Revised Statutes of Nebraska, is  
13 amended to read:

14 81-1204 ~~The~~ (1) ~~Except as otherwise provided in subsection (2) of~~  
15 ~~this section,~~ the Department of Economic Development shall not approve a  
16 job training grant (a) which exceeds an average expenditure of five  
17 thousand dollars per job created if the proposed wage levels do not  
18 exceed thirty thousand dollars per year, (b) which exceeds an average  
19 expenditure of ten thousand dollars per job if the proposed wage levels  
20 exceed thirty thousand dollars per year but do not exceed fifty thousand  
21 dollars per year, or (c) which exceeds an average expenditure of twenty  
22 thousand dollars per job if the proposed wage levels exceed fifty  
23 thousand dollars per year ~~or if the jobs created are located in a high-~~  
24 ~~poverty area as defined in section 81-1203.~~

25 (2) ~~If the application is approved with provisions described in~~  
26 ~~subsection (3) of section 81-1203,~~ the Department of Economic Development  
27 may approve a job training grant (a) up to ten thousand dollars per job  
28 created if the proposed wage levels do not exceed thirty thousand dollars  
29 per year, (b) up to fifteen thousand dollars per job if the proposed wage  
30 levels exceed thirty thousand dollars per year but do not exceed fifty  
31 thousand dollars per year, or (c) up to twenty-five thousand dollars per

1 ~~job if the proposed wage levels exceed fifty thousand dollars per year or~~  
2 ~~if the jobs created are located in a high-poverty area as defined in~~  
3 ~~section 81-1203.~~

4 **Sec. 204.** Section 81-1209, Reissue Revised Statutes of Nebraska, is  
5 amended to read:

6 81-1209 The Department of Economic Development shall remit  
7 repayments of job training grants due to noncompliance to the State  
8 Treasurer for credit to the General ~~Job Training Cash~~ Fund.

9 **Sec. 205.** Section 81-1210.02, Reissue Revised Statutes of Nebraska,  
10 is amended to read:

11 81-1210.02 (1) The intent of sections 81-1210.01 to 81-1210.03 is to  
12 provide students with valuable internship opportunities in order to  
13 retain such students in the State of Nebraska at institutions of higher  
14 education, convert students to full-time employment in Nebraska, and  
15 attract workers to Nebraska by assisting Nebraska businesses willing to  
16 provide paid internships.

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

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

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

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

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

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

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

31 (b) The department may also provide grants for internships to any

1 business to reimburse the costs for any of the following:

2 (i) Tuition reimbursement for courses at institutions of higher  
3 education;

4 (ii) Internship housing;

5 (iii) Transportation expenses relating to internships; and

6 (iv) Internship administrative or recruitment costs.

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

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

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

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

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

22 ~~(8) The department shall not allocate more than one million five~~  
23 ~~hundred thousand dollars in any one fiscal year from the Job Training~~  
24 ~~Cash Fund or its subaccounts for purposes of this section.~~ The department  
25 may receive funds from public, private, or other sources for purposes of  
26 this section.

27 (9) The department shall develop a qualified action plan by January  
28 1 of each even-numbered year. The plan shall, at a minimum, set forth the  
29 department's priorities and selection criteria for awarding grants for  
30 internships. In order to encourage students from across Nebraska to  
31 pursue internships, the plan shall also include strategies for

1 affirmatively marketing internships to Nebraska students in high schools,  
2 colleges, universities, and other institutions of higher education in  
3 Nebraska. Such strategies shall place an emphasis on marketing to  
4 underserved student populations as defined by the department in the plan.  
5 The department shall submit the plan to the Governor for approval.

6 (10) The department shall execute a memorandum of understanding with  
7 the Department of Labor before December 31, 2022, to ensure the exchange  
8 of available Department of Labor data throughout the continuum from  
9 prekindergarten to postsecondary education to the workforce. The  
10 department may utilize data and agreements under sections 79-776, 85-110,  
11 85-309, and 85-1511.

12 (11) The department shall submit an annual report to the Governor  
13 and the Legislature on or before July 1 of each year which includes, but  
14 is not limited to, a description of the demand for internship grants and  
15 programs under sections 81-1210.01 to 81-1210.03 from all geographic  
16 regions in Nebraska, a listing of the recipients and amounts of  
17 internship grants awarded in the previous fiscal year, the impact of the  
18 internship grants, and an evaluation of the internship grants and  
19 programs under sections 81-1210.01 to 81-1210.03 based on the documented  
20 goals of the recipients. The report submitted to the Legislature shall be  
21 submitted electronically. The department may require recipients to  
22 provide periodic performance reports to enable the department to fulfill  
23 the requirements of this subsection. The report shall contain no  
24 information that is protected by state or federal confidentiality laws.

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

28 **Sec. 206.** Section 81-1230, Reissue Revised Statutes of Nebraska, is  
29 amended to read:

30 81-1230 (1) The Rural Workforce Housing Investment Fund is created.  
31 The fund terminates July 1, 2027. Funding for the grant program described

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

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

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

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

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

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

1           **Sec. 207.** Section 81-1239, Revised Statutes Supplement, 2025, is  
2 amended to read:

3           81-1239 (1) The Middle Income Workforce Housing Investment Fund is  
4 created. The fund terminates July 1, 2029. Funding for the grant program  
5 described in section 81-1238 shall come from the Middle Income Workforce  
6 Housing Investment Fund. The Middle Income Workforce Housing Investment  
7 Fund may include revenue transferred at the direction of the Legislature,  
8 grants, private contributions, and other sources. Transfers may be made  
9 from the fund to the Affordable Housing Trust Fund at the direction of  
10 the Legislature. Any money in the Middle Income Workforce Housing  
11 Investment Fund available for investment shall be invested by the state  
12 investment officer pursuant to the Nebraska Capital Expansion Act and the  
13 Nebraska State Funds Investment Act.

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

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

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

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

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

4 **Sec. 208.** Section 81-12,110, Revised Statutes Supplement, 2025, is  
5 amended to read:

6 81-12,110 (1) Except as provided in subsection (3) of this section,  
7 a private nonprofit corporation or an inland port authority created under  
8 the Municipal Inland Port Authority Act may apply to the director to  
9 become designated as an iHub. The director shall accept applications  
10 filed under this section through December 31, 2025. The application shall  
11 include, but not be limited to, the following:

12 (a) A statement of purpose;

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

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

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

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

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

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

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

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

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

31 (k) Defined performance standards agreed upon by the applicant and

1 the proposed iHub partners, which may include expectations for job  
2 development and business creation;

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

5 (m) A plan for sustainability;

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

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

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

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

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

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

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

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

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

28 (4) The iHub designation shall not be official until a memorandum of  
29 understanding is entered into by the applicant and the director. The  
30 memorandum of understanding shall include the goals and performance  
31 standards identified in the application and other related requirements as

1 determined by the director.

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

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

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

19 **Sec. 209.** Section 81-12,218, Reissue Revised Statutes of Nebraska,  
20 is amended to read:

21 81-12,218 (1) The Nebraska Rural Projects Fund is hereby created.  
22 The fund shall receive money from application fees paid under the  
23 Nebraska Rural Projects Act and from transfers authorized by the  
24 Legislature, grants, private contributions, repayments of matching funds,  
25 and all other sources. Transfers may be made from the fund to the General  
26 Fund at the direction of the Legislature. Any money in the Nebraska Rural  
27 Projects Fund fund available for investment shall be invested by the  
28 state investment officer pursuant to the Nebraska Capital Expansion Act  
29 and the Nebraska State Funds Investment Act. Beginning October 1, 2024,  
30 any investment earnings from investment of money in the fund shall be  
31 credited to the General Fund.

1 (2) Distributions of matching funds shall only be made from the  
2 Nebraska Rural Projects Fund in amounts determined pursuant to section  
3 81-12,211.

4 **Sec. 210.** Section 81-12,241, Revised Statutes Supplement, 2025, is  
5 amended to read:

6 81-12,241 (1) A primary responsibility of the Economic Recovery and  
7 Incentives Division of the Department of Economic Development shall be to  
8 utilize federal or state funding to award grants as provided in this  
9 section. For grants awarded under this section, the division shall pay a  
10 grantee an advance of fifty percent of the total grant awarded with the  
11 remaining grant funds paid on a monthly basis until the grant is paid in  
12 full or by December 31, 2026, whichever occurs sooner. The division may  
13 (a) require a grantee to return unused grant funds upon a documented  
14 finding that such funds are not being used for the purpose for which the  
15 grant was awarded or (b) reduce any future monthly payments by the amount  
16 of such unused funds already paid.

17 (2) The division shall direct and prioritize the use of grants  
18 awarded under this section toward the economic recovery of those  
19 communities and neighborhoods within qualified census tracts or economic  
20 redevelopment areas located within the boundaries of a city of the  
21 metropolitan class that were disproportionately impacted by the COVID-19  
22 public health emergency and related challenges, with an emphasis on  
23 housing needs, assistance for small businesses, job training, and  
24 business development within such communities and neighborhoods. In  
25 prioritizing the use of grants awarded within the boundaries of a city of  
26 the metropolitan class, the Economic Recovery and Incentives Division  
27 shall rely on any studies produced pursuant to section 81-12,242.

28 (3)(a) The Economic Recovery and Incentives Division shall create a  
29 Qualified Census Tract Recovery Grant Program to provide funding to  
30 public and private entities located within qualified census tracts  
31 throughout the state to respond to the negative impact of the COVID-19

1 public health emergency.

2 (b) Not to exceed ten million dollars in grants shall be distributed  
3 under the grant program to eligible grantees in qualified census tracts  
4 that are located in a city of the primary class.

5 (c) Not to exceed ten million dollars in grants shall be distributed  
6 under the grant program to eligible grantees in qualified census tracts  
7 that are located outside of a city of the metropolitan class or a city of  
8 the primary class.

9 (d)(i) All remaining funds shall be allocated for grants distributed  
10 under the grant program to eligible grantees in qualified census tracts  
11 that are located in a city of the metropolitan class.

12 (ii) Any funds not applied for within such areas may be allocated  
13 for grants to eligible grantees in any qualified census tract in such  
14 city.

15 (4) In addition to grants under the Qualified Census Tract Recovery  
16 Grant Program, the Economic Recovery and Incentives Division shall  
17 provide grant funding for the following purposes:

18 (a) Not to exceed ninety million dollars in grants to a nonprofit  
19 economic development organization for the development of a business park  
20 located within or adjacent to one or more qualified census tracts located  
21 within the boundaries of a city of the metropolitan class and within the  
22 boundaries of an inland port district located within a city of the  
23 metropolitan class. Grant funds shall not be used in the downtown area or  
24 northern downtown area of a city of the metropolitan class. An innovation  
25 hub as defined in section 81-12,108 shall not qualify for a grant under  
26 this subdivision. Before the release of such grant funds, the division  
27 shall:

28 (i) Require each recipient of a grant under this subdivision (a) to  
29 attend all meetings of the community advisory committee created pursuant  
30 to section 13-3306.01;

31 (ii) Require each grant recipient to establish a distinct bank

1 account exclusively for the management of grant funds received under this  
2 subdivision (a). All proceeds from the lease, sale, or purchase of any  
3 real property in the business park by any grant recipient shall only be  
4 used for the business park for a minimum of fifteen years after receipt  
5 of the grant funding; and

6 (iii) Not release any funds other than the planning grant to any  
7 recipient of a grant under this subdivision (a) until the following  
8 occurs:

9 (A) The division receives from the grantee a ten-year financial pro  
10 forma and the grantee completes due diligence on such ten-year financial  
11 pro forma;

12 (B) The grantee holds two public input meetings to receive public  
13 input regarding concerns, ideas, and priorities for economic development  
14 initiatives within the business park. Such public input meetings shall  
15 provide a platform for dialogue and collaboration between residents, the  
16 developer, local government officials, and other stakeholders; and

17 (C) A letter of support is received from the inland port authority  
18 managing the inland port district in which such business park is located;

19 (b) Not to exceed six million dollars in grants to a nonprofit  
20 organization partnering with a city of the metropolitan class for the  
21 purpose of providing internships and crime prevention within qualified  
22 census tracts located within the boundaries of such city;

23 ~~(c) Not to exceed five million dollars in grants pursuant to the~~  
24 ~~purposes of the Nebraska Film Office Fund on or before June 30, 2023, for~~  
25 ~~the purpose of producing a film on Chief Standing Bear, a portion of~~  
26 ~~which is to be filmed in one or more qualified census tracts located~~  
27 ~~within the boundaries of a city of the metropolitan class;~~

28 (c) ~~(d)~~ Not to exceed twenty million dollars in grants to public or  
29 private entities to prepare land parcels for affordable housing or  
30 conduct other eligible affordable housing interventions under the federal  
31 American Rescue Plan Act of 2021 including production, rehabilitation,

1 and preservation of affordable rental housing and affordable  
2 homeownership units within qualified census tracts which are located in a  
3 city of the metropolitan class;

4 (d) ~~(e)~~ Not to exceed twenty million dollars in grants to public or  
5 private entities to prepare land parcels for affordable housing or  
6 conduct other eligible affordable housing interventions under the federal  
7 American Rescue Plan Act of 2021 including production, rehabilitation,  
8 and preservation of affordable rental housing and affordable  
9 homeownership units within qualified census tracts which are located in a  
10 city of the primary class;

11 (e) ~~(f)~~ Not to exceed five million dollars in grants to a county  
12 agricultural society with facilities within a city of the primary class  
13 to recoup lost revenue; and

14 (f) ~~(g)~~ Not to exceed one million dollars in grants to a  
15 postsecondary institution located in a qualified census tract in a city  
16 of the metropolitan class to provide funding for a financial literacy  
17 program to improve economic and health outcomes for individuals residing  
18 in qualified census tracts.

19 (5) For purposes of subdivisions (4)(c) and (d) ~~(4)(d)~~ and ~~(e)~~ of  
20 this section, preparing land parcels shall include:

21 (a) Costs and fees associated with legal land surveys and structural  
22 assessments;

23 (b) Laying drinking water mains, lines, pipes, or channels;

24 (c) Development of access to essential utilities, such as sanitary  
25 sewer, electric, gas, and high-speed Internet;

26 (d) Rehabilitation, renovation, maintenance, or other costs to  
27 secure vacant or abandoned properties in disproportionately impacted  
28 communities;

29 (e) Acquiring and securing legal title of vacant or abandoned  
30 properties in disproportionately impacted communities;

31 (f) Testing, removal, and remediation of environmental contaminants

1 or hazards from vacant or abandoned properties in disproportionately  
2 impacted communities when conducted in compliance with applicable  
3 environmental laws or regulations;

4 (g) Demolition or deconstruction of vacant or abandoned buildings in  
5 disproportionately impacted communities; and

6 (h) Costs associated with inspection fees and other administrative  
7 costs incurred to ensure compliance with applicable environmental laws  
8 and regulations for demolition or other remediation activities in  
9 disproportionately impacted communities.

10 (6) All grants made by the Economic Recovery and Incentives Division  
11 utilizing federal funds allocated to the State of Nebraska from the  
12 federal Coronavirus State Fiscal Recovery Fund under the federal American  
13 Rescue Plan Act of 2021 shall meet the eligible uses under such act and  
14 any relevant guidance on the use of such funds by the United States  
15 Department of the Treasury.

16 (7) All grants made by the Economic Recovery and Incentives Division  
17 utilizing state funds to carry out subsection (2) of section 81-1239 are  
18 subject to the intent and basic parameters of the federal American Rescue  
19 Plan Act of 2021 but are not subject to meet the time restraints for  
20 allocation and spending of funds or the federal reporting requirements  
21 indicated in the federal American Rescue Plan Act of 2021.

22 **Sec. 211.** 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 ~~may shall~~ be paid from the Sexual Assault Payment Program  
27 Cash Fund or the Victim's Compensation Fund. A report of a forensic  
28 medical examination shall not be remitted to the patient or his or her  
29 insurance 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. 212.** 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. 213.** 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. Transfers may be made from the fund to the General Fund  
3 at the direction of the Legislature. Any money in the Clean Air Title V  
4 Cash Fund fund available for investment shall be invested by the state  
5 investment officer pursuant to the Nebraska Capital Expansion Act and the  
6 Nebraska State Funds Investment Act.

7 **Sec. 214.** Section 81-15,120, Revised Statutes Supplement, 2025, is  
8 amended to read:

9 81-15,120 Any farm or residential tank or tank used for storing  
10 heating oil as defined in subdivisions (10)(a) and (b) of section  
11 81-15,119 shall be registered with the State Fire Marshal. The  
12 registration shall be accompanied by a one-time fee of ten dollars and  
13 shall be valid until the State Fire Marshal is notified that a tank so  
14 registered has been permanently closed. Such registration shall specify  
15 the ownership of, location of, and substance stored in the tank to be  
16 registered. The State Fire Marshal shall remit the fee to the State  
17 Treasurer for credit to the Petroleum Products and Hazardous Substances  
18 Storage and Handling Fund which is hereby created as a cash fund. The  
19 fund shall also consist of any money transferred ~~appropriated~~ to the fund  
20 by the state. The fund shall be administered by the Department of Water,  
21 Energy, and Environment to carry out the purposes of the Petroleum  
22 Products and Hazardous Substances Storage and Handling Act, including the  
23 provision of matching funds required by Public Law 99-499 for actions  
24 otherwise authorized by the act. Transfers may be made from the fund to  
25 the General Fund at the direction of the Legislature. Any money in the  
26 Petroleum Products and Hazardous Substances Storage and Handling Fund  
27 ~~such fund~~ available for investment shall be invested by the state  
28 investment officer pursuant to the Nebraska Capital Expansion Act and the  
29 Nebraska State Funds Investment Act. Beginning July 1, 2026, any  
30 investment earnings from investment of money in the fund shall be  
31 credited to the General Fund.

1           **Sec. 215.** Section 81-15,174, Revised Statutes Supplement, 2025, is  
2 amended to read:

3           81-15,174 The Nebraska Environmental Trust Fund is created. The fund  
4 shall be maintained in the state accounting system as a cash fund. Except  
5 as otherwise provided in this section, the fund shall be used to carry  
6 out the purposes of the Nebraska Environmental Trust Act, including the  
7 payment of administrative costs. Money in the fund shall include proceeds  
8 credited pursuant to section 9-812 and proceeds designated by the board  
9 pursuant to section 81-15,173. Transfers may be made from the Nebraska  
10 Environmental Trust Fund to the Nebraska Soil and Water Conservation  
11 Fund, the Water Recreation Enhancement Fund, the Water Resources Cash  
12 Fund, or the Water Sustainability Fund at the direction of the  
13 Legislature, and any money so transferred shall be expended in accordance  
14 with section 81-15,168. Any money in the fund available for investment  
15 shall be invested by the state investment officer pursuant to the  
16 Nebraska Capital Expansion Act and the Nebraska State Funds Investment  
17 Act. Beginning October 1, 2024, any investment earnings from investment  
18 of money in the fund shall be credited to the General Fund.

19           **Sec. 216.** Section 81-15,180, Revised Statutes Supplement, 2025, is  
20 amended to read:

21           81-15,180 The Superfund Cost Share Cash Fund is created. The fund  
22 terminates on June 30, 2027. The Department of Water, Energy, and  
23 Environment shall remit grants and gifts received by the department for  
24 purposes of providing cost share for remediation of superfund sites to  
25 the State Treasurer for credit to the Superfund Cost Share Cash Fund  
26 ~~fund~~. The department shall administer the Superfund Cost Share Cash Fund  
27 to pay for nonfederal costs, including costs for in-kind services,  
28 required as cost share for remediation of superfund sites. Transfers may  
29 be made from the fund to the General Fund at the direction of the  
30 Legislature. Any money in the Superfund Cost Share Cash Fund available  
31 for investment shall be invested by the state investment officer pursuant

1 to the Nebraska Capital Expansion Act and the Nebraska State Funds  
2 Investment Act.

3 **Sec. 217.** Section 81-1607.01, Reissue Revised Statutes of Nebraska,  
4 is amended to read:

5 81-1607.01 The State Energy Cash Fund is hereby created. The fund  
6 shall consist of funds received pursuant to section 57-705. The fund  
7 shall be used for the administration of subdivisions (35) through (58) of  
8 section 81-1504 and sections 81-1604 to 81-1607, for energy conservation  
9 activities, and for providing technical assistance to communities in the  
10 area of natural gas other than assistance regarding ownership of  
11 regulated utilities, except that transfers may be made from the fund to  
12 the General Fund at the direction of the Legislature. Any money in the  
13 State Energy Cash Fund available for investment shall be invested by the  
14 state investment officer pursuant to the Nebraska Capital Expansion Act  
15 and the Nebraska State Funds Investment Act. Beginning July 1, 2026, any  
16 investment earnings from investment of money in the fund shall be  
17 credited to the General Fund ~~The State Treasurer shall transfer any money~~  
18 ~~in the State Energy Office Cash Fund to the State Energy Cash Fund on~~  
19 ~~July 1, 2019.~~

20 **Sec. 218.** Section 81-1835, Reissue Revised Statutes of Nebraska, is  
21 amended to read:

22 81-1835 The Victim's Compensation Fund is created. The fund may  
23 ~~shall~~ be used for operating costs associated with administering the  
24 Nebraska Crime Victim's Reparations Act, to pay awards or judgments under  
25 the Nebraska Crime Victim's Reparations Act other than distributions from  
26 the Community Trust, violence prevention, and costs and expenses  
27 described in subsection (1) of section 81-1429.03. The fund shall include  
28 deposits pursuant to sections 29-2286, 33-157, 81-1836, 83-183.01, and  
29 83-184 and donations or contributions from public or private sources and  
30 shall be in such amount as the Legislature shall determine to be  
31 reasonably sufficient to meet anticipated claims. When the amount of

1 money in the fund is not sufficient to pay any awards or judgments under  
2 the act or invoices under the Sexual Assault Payment Program, the  
3 Director of Administrative Services shall immediately advise the  
4 Legislature and request an emergency appropriation to satisfy such  
5 awards, ~~and judgments, and invoices~~. Any money in the fund available for  
6 investment shall be invested by the state investment officer pursuant to  
7 the Nebraska Capital Expansion Act and the Nebraska State Funds  
8 Investment Act.

9 **Sec. 219.** Section 81-2504, Reissue Revised Statutes of Nebraska, is  
10 amended to read:

11 81-2504 The functions of the commission shall be to:

12 (1) Promote state and federal legislation beneficial to the Indian  
13 community in Nebraska;

14 (2) Coordinate existing programs relating to the Indian community in  
15 such areas as housing, education, welfare, medical and dental care,  
16 employment, economic development, law and order, and related problems;

17 (3) Work with other state and federal government agencies and  
18 federal and state elected officials in the development of new programs in  
19 areas mentioned under subdivision (2) of this section;

20 (4) Keep the Governor's office apprised of the situation in the  
21 Indian community;

22 ~~(5) Administer sections 81-2509 to 81-2515;~~

23 ~~(5)~~ (6) Provide the public with information and education relevant  
24 to Indian affairs in the State of Nebraska; and

25 ~~(6)~~ (7) Develop programs to encourage the total involvement of  
26 Indian people in activities for the common benefit of the Indian  
27 community.

28 **Sec. 220.** Section 82-108.03, Reissue Revised Statutes of Nebraska,  
29 is amended to read:

30 82-108.03 The Nebraska State Historical Society Collections Trust  
31 Fund is created. The fund shall be administered by the Director of the

1 Nebraska State Historical Society, in accordance with appropriate museum  
2 and archival standards, exclusively for the acquisition, preservation, or  
3 restoration of the society collections, except that transfers may be made  
4 from the fund to the Historical Society Fund at the direction of the  
5 Legislature. The Nebraska State Historical Society Collections Trust Fund  
6 ~~fund~~ may consist of money from the sale or other disposition of property  
7 owned by the society. Such money shall be remitted to the State Treasurer  
8 for credit to the fund. Any money in the fund available for investment  
9 shall be invested by the state investment officer pursuant to the  
10 Nebraska Capital Expansion Act and the Nebraska State Funds Investment  
11 Act.

12 **Sec. 221.** Section 82-316, Reissue Revised Statutes of Nebraska, is  
13 amended to read:

14 82-316 There is hereby created the Nebraska Arts Council Cash Fund.  
15 The fund shall contain all sums of money received from fees from any  
16 conference, performance, or exhibition held by the council or by groups  
17 who have contracted with the council for such events and all sums of  
18 money collected under section 82-326. The Nebraska Arts Council shall use  
19 the fund to pay the costs related to the administration and sponsoring of  
20 any conference, performance, or exhibition by the Nebraska Arts Council  
21 or by groups who have contracted with the council for such events or to  
22 pay the costs related to the repair, restoration, and maintenance of  
23 artwork installed under sections 82-317 to 82-329, 85-106 to 85-106.03,  
24 and 85-304 to 85-304.03. All disbursements shall be made upon warrants  
25 drawn by the Director of Administrative Services. Transfers may be made  
26 from the fund to the General Fund at the direction of the Legislature.  
27 Any money in the Nebraska Arts Council Cash Fund ~~fund~~ available for  
28 investment shall be invested by the state investment officer pursuant to  
29 the Nebraska Capital Expansion Act and the Nebraska State Funds  
30 Investment Act.

31 **Sec. 222.** Section 82-331, Reissue Revised Statutes of Nebraska, is

1 amended to read:

2 82-331 (1) There is hereby established in the state treasury a trust  
3 fund to be known as the Nebraska Cultural Preservation Endowment Fund.  
4 The fund terminates on December 31, 2026. The fund shall consist of funds  
5 appropriated or transferred by the Legislature, and only the earnings of  
6 the fund may be used as provided in this section.

7 (2) Except as provided in subsection (3) of this section, it is the  
8 intent of the Legislature that the State Treasurer shall transfer (a) an  
9 amount not to exceed one million dollars from the General Fund to the  
10 Nebraska Cultural Preservation Endowment Fund on December 31, 2013, (b)  
11 an amount not to exceed five hundred thousand dollars from the General  
12 Fund to the Nebraska Cultural Preservation Endowment Fund on December 31,  
13 2014, (c) an amount not to exceed seven hundred fifty thousand dollars  
14 from the General Fund to the Nebraska Cultural Preservation Endowment  
15 Fund on December 31 of 2015 and 2016, (d) an amount not to exceed five  
16 hundred thousand dollars from the General Fund to the Nebraska Cultural  
17 Preservation Endowment Fund on December 31 of 2019 and 2020, and (e) an  
18 amount not to exceed one million dollars from the General Fund to the  
19 Nebraska Cultural Preservation Endowment Fund annually on December 31  
20 beginning in 2021 and continuing through December 31, 2024 ~~2030~~.

21 (3) Prior to the transfer of funds from any state account into the  
22 Nebraska Cultural Preservation Endowment Fund, the Nebraska Arts Council  
23 shall provide documentation to the budget division of the Department of  
24 Administrative Services that qualified endowments have generated a  
25 dollar-for-dollar match of new money, up to the amount of state funds  
26 authorized by the Legislature to be transferred to the Nebraska Cultural  
27 Preservation Endowment Fund. For purposes of this section, new money  
28 means a contribution to a qualified endowment generated after July 1,  
29 2011. Contributions not fully matched by state funds shall be carried  
30 forward to succeeding years and remain available to provide a dollar-for-  
31 dollar match for state funds. For an endowment to be a qualified

1 endowment (a) the endowment must meet the standards set by the Nebraska  
2 Arts Council or Nebraska Humanities Council, (b) the endowment must be  
3 intended for long-term stabilization of the organization, and (c) the  
4 funds of the endowment must be endowed and only the earnings thereon  
5 expended. The budget division of the Department of Administrative  
6 Services shall notify the State Treasurer to execute a transfer of state  
7 funds up to the amount specified by the Legislature, but only to the  
8 extent that the Nebraska Arts Council has provided documentation of a  
9 dollar-for-dollar match. State funds not transferred shall be carried  
10 forward to the succeeding year and be added to the funds authorized for a  
11 dollar-for-dollar match during that year.

12 (4) Continuing through June 30, 2026, the ~~The~~ Legislature shall not  
13 appropriate or transfer money from the Nebraska Cultural Preservation  
14 Endowment Fund for any purpose other than the purposes stated in sections  
15 82-330 to 82-333, except that the Legislature may appropriate or transfer  
16 money from the fund upon a finding that the purposes of such sections are  
17 not being accomplished by the fund. Beginning July 1, 2026, transfers may  
18 be made from the fund to the General Fund at the direction of the  
19 Legislature.

20 (5) Any money in the Nebraska Cultural Preservation Endowment 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.

24 (6) All investment earnings from the Nebraska Cultural Preservation  
25 Endowment Fund shall be credited to the Nebraska Arts and Humanities Cash  
26 Fund through June 30, 2026.

27 **Sec. 223.** Section 82-332, Reissue Revised Statutes of Nebraska, is  
28 amended to read:

29 82-332 (1) The Nebraska Arts and Humanities Cash Fund is created.  
30 The fund shall consist of gifts, donations, and through June 30, 2026,  
31 all funds credited from the Nebraska Cultural Preservation Endowment Fund

1 pursuant to section 82-331. The Nebraska Arts Council shall administer  
2 and distribute the Nebraska Arts and Humanities Cash Fund. The Nebraska  
3 Arts Council may, through the end of fiscal year 2019-20, use up to  
4 thirty thousand dollars annually to defray costs directly related to the  
5 administration of sections 82-330 to 82-333. Beginning in fiscal year  
6 2020-21 and continuing through each fiscal year 2026-27 thereafter, the  
7 Nebraska Arts Council may use from the Nebraska Arts and Humanities Cash  
8 Fund an amount equivalent to one-half of one percent of the balance of  
9 the Nebraska Cultural Preservation Endowment Fund to defray costs  
10 directly related to the administration of sections 82-330 to 82-333. The  
11 annual calculation of the administrative-costs limit shall be carried out  
12 in conjunction with the budget division of the Department of  
13 Administrative Services. The calculation shall be carried out no later  
14 than September 10 of each fiscal year and shall be based upon the balance  
15 of the Nebraska Cultural Preservation Endowment Fund as it existed on  
16 June 30 of the previous year. Expenditures designated as administrative  
17 costs shall not be subject to the private matching fund requirements set  
18 forth in subsection (2) of this section.

19 (2) All disbursements from the Nebraska Arts and Humanities Cash  
20 Fund that are to support arts and humanities projects, endowments, or  
21 programs shall be matched dollar-for-dollar by sources other than state  
22 funds. The match funds shall be new money generated for endowments  
23 established by the Nebraska Arts Council or Nebraska Humanities Council  
24 or qualified endowments of their constituent organizations, new money  
25 generated as a result of seed grants to recipients, or new money  
26 generated by the Nebraska Arts Council or Nebraska Humanities Council for  
27 arts or humanities education. Matching funds shall also include earnings  
28 generated by qualified private endowments formed in accordance with this  
29 section. For purposes of this section, new money means a contribution to  
30 a qualified endowment generated after July 1, 2011. Contributions not  
31 fully matched by state funds shall be carried forward to succeeding years

1 and remain available to provide a dollar-for-dollar match for state  
2 funds. For an endowment to be a qualified endowment (a) the endowment  
3 must meet the standards set by the Nebraska Arts Council or Nebraska  
4 Humanities Council, (b) the endowment must be intended for long-term  
5 stabilization of the organization, and (c) the funds of the endowment  
6 must be endowed and only the earnings thereon expended. An organization  
7 is a constituent organization if it receives funding from the Nebraska  
8 Arts Council or Nebraska Humanities Council and is tax exempt under  
9 section 501 of the Internal Revenue Code. The match funds required by  
10 this section shall not include in-kind contributions. The budget division  
11 of the Department of Administrative Services shall approve allotment and  
12 disbursement of funds from the Nebraska Arts and Humanities Cash Fund  
13 that are governed by this subsection only to the extent the Nebraska Arts  
14 Council has provided documentation of the dollar-for-dollar match  
15 required by this section. Funds from the Nebraska Arts and Humanities  
16 Cash Fund may be used for the purpose of obtaining challenge grants from  
17 the National Endowment for the Humanities or the National Endowment for  
18 the Arts.

19 (3) Rules and regulations of the Nebraska Arts Council shall provide  
20 that the ultimate use of disbursements from the Nebraska Arts and  
21 Humanities Cash Fund authorized under subsection (2) of this section  
22 shall be in a ratio of seventy percent to projects, endowments, or  
23 programs designated by the Nebraska Arts Council and thirty percent to  
24 projects, endowments, or programs designated by the Nebraska Humanities  
25 Council.

26 (4) Any money in the fund available for investment shall be invested  
27 by the state investment officer pursuant to the Nebraska Capital  
28 Expansion Act and the Nebraska State Funds Investment Act.

29 **Sec. 224.** Section 83-915.01, Reissue Revised Statutes of Nebraska,  
30 is amended to read:

31 83-915.01 The Inmate Welfare and Club Accounts Fund is created. The

1 fund shall consist of revenue from soft drinks sold to inmates in the  
2 custody of the Department of Correctional Services, including proceeds  
3 from recycling cans or other containers containing such soft drinks,  
4 profit from departmental canteens, interest earned by the fund, interest  
5 on inmate trust funds pursuant to section 83-915, or other revenue at the  
6 department's discretion. The fund shall be used to provide recreational  
7 activities and equipment for inmates at all of the department's  
8 correctional facilities. The fund shall be administered by the Director  
9 of Correctional Services or his or her designee. Transfers may be made  
10 from the fund to the General Fund at the direction of the Legislature.  
11 Any money in the Inmate Welfare and Club Accounts Fund ~~fund~~ available for  
12 investment shall be invested by the state investment officer pursuant to  
13 the Nebraska Capital Expansion Act and the Nebraska State Funds  
14 Investment Act.

15 **Sec. 225.** Section 84-321, Reissue Revised Statutes of Nebraska, is  
16 amended to read:

17 84-321 There is hereby created in the office of the Auditor of  
18 Public Accounts a cash fund to be known as the Auditor of Public Accounts  
19 Cash Fund. The fund shall be used for administration of the office of the  
20 Auditor of Public Accounts and for payment for services performed by the  
21 Auditor of Public Accounts for state agencies, political subdivisions,  
22 and grantees of federal funds disbursed by a receiving agency for which  
23 he or she is entitled to reimbursement on a contractual or other basis  
24 for such reimbursement. Any money in the fund available for investment  
25 shall be invested by the state investment officer pursuant to the  
26 Nebraska Capital Expansion Act and the Nebraska State Funds Investment  
27 Act.

28 **Sec. 226.** Section 84-512, Reissue Revised Statutes of Nebraska, is  
29 amended to read:

30 84-512 (1) The Secretary of State Cash Fund is created. ~~The State~~  
31 ~~Treasurer shall transfer the balance of the Administration Cash Fund, the~~

1 ~~Corporation Cash Fund, the Nebraska Collection Agency Fund, the Secretary~~  
2 ~~of State Administration Cash Fund, and the Uniform Commercial Code Cash~~  
3 ~~Fund on July 1, 2021, to the Secretary of State Cash Fund.~~ The fund shall  
4 also include fees and revenue collected by the Secretary of State  
5 pursuant to sections 13-2525, 21-186, 21-192, 21-205, 21-414, 21-1905,  
6 21-2216, 21-2924, 25-3308, 33-101, 33-102, 45-606, 45-620, 45-806,  
7 48-2609, 52-1004, 52-1312, 52-1313, 52-1316, 52-1602, 64-306, 64-313,  
8 64-405, 64-415, 67-293, 67-462, 69-1204, 69-1206, 71-3204, 77-3903,  
9 81-1921, 81-1922, 84-906.03, 87-130, 87-133, 87-134, and 87-210 to 87-212  
10 and sections 9-525 and 9-528, Uniform Commercial Code, and any other fees  
11 and revenue designated for credit to the fund.

12 (2) The Secretary of State shall use the Secretary of State Cash  
13 Fund for the administration of the office of the Secretary of State,  
14 including duties of the Secretary of State relating to oaths and bonds  
15 under Chapter 11, corporations and other business entities under Chapter  
16 21, address confidentiality under Chapter 42, collection agencies and  
17 credit service organizations under Chapter 45, distribution of session  
18 laws and legislative journals under Chapter 49, liens, including  
19 effective financing statements and the master lien list, under Chapter  
20 52, notaries public under Chapter 64, partnerships under Chapter 67, debt  
21 management under Chapter 69, private detectives under Chapter 71, truth  
22 and deception examiners under Chapter 81, administrative duties, the  
23 Great Seal of the State of Nebraska, and rules and regulations, under  
24 Chapter 84, trade names, trademarks, and service marks under Chapter 87,  
25 and the Uniform Commercial Code, and any other administrative duties as  
26 deemed necessary by the Secretary of State.

27 (3) Transfers may be made from the Secretary of State Cash Fund to  
28 the General Fund at the direction of the Legislature. Any money in the  
29 Secretary of State Cash 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.

1           **Sec. 227.** Section 84-612, Revised Statutes Supplement, 2025, is  
2 amended to read:

3           84-612 (1) There is hereby created within the state treasury a fund  
4 known as the Cash Reserve Fund which shall be under the direction of the  
5 State Treasurer. The fund shall only be used pursuant to this section.

6           (2) The State Treasurer shall transfer funds from the Cash Reserve  
7 Fund to the General Fund upon certification by the Director of  
8 Administrative Services that the current cash balance in the General Fund  
9 is inadequate to meet current obligations. Such certification shall  
10 include the dollar amount to be transferred. Any transfers made pursuant  
11 to this subsection shall be reversed upon notification by the Director of  
12 Administrative Services that sufficient funds are available.

13           (3) In addition to receiving transfers from other funds, the Cash  
14 Reserve Fund shall receive federal funds received by the State of  
15 Nebraska for undesignated general government purposes, federal revenue  
16 sharing, or general fiscal relief of the state.

17           (4) No funds shall be transferred from the Cash Reserve Fund to  
18 fulfill the obligations created under the Nebraska Property Tax Incentive  
19 Act unless the balance in the Cash Reserve Fund after such transfer will  
20 be at least equal to five hundred million dollars.

21           (5) The State Treasurer shall transfer ten million dollars from the  
22 Cash Reserve Fund to the School Safety and Security Fund as soon as  
23 administratively possible after September 2, 2023, on such dates and in  
24 such amounts as directed by the budget administrator of the budget  
25 division of the Department of Administrative Services.

26           (6) The State Treasurer shall transfer two million four hundred  
27 twenty-five thousand dollars from the Cash Reserve Fund to the Nebraska  
28 Public Safety Communication System Revolving Fund on or after July 1,  
29 2024, but before June 30, 2025, 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           (7) The State Treasurer shall transfer four million dollars from the  
2 Cash Reserve Fund to the General Fund on or after July 1, 2024, but  
3 before June 30, 2025, 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           (8) The State Treasurer shall transfer twenty-nine million four  
7 hundred fifty-eight thousand eight hundred dollars from the Cash Reserve  
8 Fund to the Nebraska Capital Construction Fund on or after July 1, 2024,  
9 but before June 30, 2025, 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           (9) The State Treasurer shall transfer three million five hundred  
13 thousand dollars from the Cash Reserve Fund to the Health and Human  
14 Services Cash Fund on or after July 1, 2024, but on or before June 30,  
15 2025, on such dates and in such amounts as directed by the budget  
16 administrator of the budget division of the Department of Administrative  
17 Services.

18           (10) The State Treasurer shall transfer three million two hundred  
19 fifty thousand dollars from the Cash Reserve Fund to the State Insurance  
20 Fund as soon as possible after April 2, 2024, 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           (11) The State Treasurer shall transfer twenty-five million dollars  
24 from the Cash Reserve Fund to the Governor's Emergency Cash Fund on or  
25 before June 30, 2025, 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           (12) The State Treasurer shall transfer ten million dollars from the  
29 Cash Reserve Fund to the Governor's Emergency Cash Fund on or after July  
30 1, 2025, but before June 30, 2026, on such dates and in such amounts as  
31 directed by the budget administrator of the budget division of the

1 Department of Administrative Services.

2 (13) The State Treasurer shall transfer forty-five million eight  
3 hundred ninety-seven thousand dollars from the Cash Reserve Fund to the  
4 Nebraska Capital Construction Fund on or 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 (14) The State Treasurer shall transfer one hundred thousand dollars  
8 from the Cash Reserve Fund to the State Self-Insured Liability Fund on or  
9 before June 30, 2025, on such dates and in such amounts as directed by  
10 the budget administrator of the budget division of the Department of  
11 Administrative Services.

12 (15) It is the intent of the Legislature to transfer two hundred  
13 million dollars from the Cash Reserve Fund to the Transformational  
14 Project Fund in increments necessary to fund the distributions authorized  
15 in section 81-12,193, beginning in fiscal year 2027-28 and continuing  
16 each fiscal year until such distribution requirements are met.

17 (16) The State Treasurer shall transfer one hundred forty-seven  
18 million dollars from the Cash Reserve Fund to the General Fund on or  
19 after July 1, 2027 ~~2026~~, but before June 30, 2028 ~~2027~~, on such dates and  
20 in such amounts as directed by the budget administrator of the budget  
21 division of the Department of Administrative Services.

22 (17) The State Treasurer shall transfer five million dollars from  
23 the Cash Reserve Fund to the General Fund on or after July 1, 2027 ~~2026~~,  
24 but before June 30, 2028 ~~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 (18) The State Treasurer shall transfer one hundred fifty thousand  
28 dollars from the Cash Reserve Fund to the State Self-Insured Liability  
29 Fund before June 30, 2026, on such dates and in such amounts as directed  
30 by the budget administrator of the budget division of the Department of  
31 Administrative Services.

1           **Sec. 228.** Section 84-721, Reissue Revised Statutes of Nebraska, is  
2 amended to read:

3           84-721 Until January 4, 2007, there shall be paid as salaries to  
4 certain constitutional officers as follows: Secretary of State, the sum  
5 of sixty-five thousand dollars per year; Auditor of Public Accounts, the  
6 sum of sixty thousand dollars per year; State Treasurer, the sum of sixty  
7 thousand dollars per year; and Lieutenant Governor, the sum of sixty  
8 thousand dollars per year. Commencing January 4, 2007, there shall be  
9 paid as salaries to certain constitutional officers as follows: Secretary  
10 of State, the sum of eighty-five thousand dollars per year; Auditor of  
11 Public Accounts, the sum of eighty-five thousand dollars per year; State  
12 Treasurer, the sum of eighty-five thousand dollars per year; and  
13 Lieutenant Governor, the sum of seventy-five thousand dollars per year.

14           Such salaries shall be payable in equal monthly installments. The  
15 salary of the State Treasurer may be an obligation against and may be  
16 payable from the Unclaimed Property Cash Fund.

17           **Sec. 229.** Section 85-1401, Reissue Revised Statutes of Nebraska, is  
18 amended to read:

19           85-1401 Sections 85-1401 to 85-1419 ~~85-1420~~ shall be known and may  
20 be cited as the Coordinating Commission for Postsecondary Education Act.

21           **Sec. 230.** 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. 231.** 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. 232.** 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. 233.** 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. 234.** 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. 235.** Section 86-1063, Revised Statutes Supplement, 2025, is  
21 amended to read:

22 86-1063 (1) The 911 Service System Fund is created. The fund shall  
23 consist of surcharges collected pursuant to sections 86-904 and 86-1070,  
24 any federal funds received for implementation and development of 911  
25 service, and any other money designated for credit to the 911 Service  
26 System Fund. The fund shall be used for the costs of administering the  
27 fund, ~~and~~ for the purposes specified in the 911 Service System Act, and  
28 for the costs incurred by the Department of Health and Human Services to  
29 provide services for the 988 Suicide and Crisis Lifeline in Nebraska. The  
30 costs of administering the 911 Service System Fund shall be kept to a  
31 minimum.

1 (2) The fund shall not be subject to any fiscal-year limitation or  
2 lapse provision of unexpended balance at the end of any fiscal year or  
3 biennium. Transfers may be made from the fund to the 988 Emergency  
4 Lifeline Cash Fund at the direction of the Legislature. Any money in the  
5 911 Service System Fund ~~fund~~ available for investment shall be invested  
6 by the state investment officer pursuant to the Nebraska Capital  
7 Expansion Act and the Nebraska State Funds Investment Act. Beginning July  
8 1, 2025, any investment earnings from investment of money in the fund  
9 shall be credited to the General Fund.

10 (3) Money in the 911 Service System Fund may be used to pay for  
11 costs incurred by or on behalf of local governing bodies or public safety  
12 answering points to provide 911 service that are determined by the  
13 commission to be eligible for funding. The commission is not required to  
14 provide funding from the 911 Service System Fund to more than one public  
15 safety answering point in any county. Each entity that receives  
16 disbursements from the fund under this subsection shall make a full  
17 accounting of the money in a manner and form prescribed by the  
18 commission.

19 **Sec. 236.** Laws 2025, LB261, section 306, is amended to read:

20 Sec. 306. CASH, REVOLVING, AND TRUST FUND LAPSES AND TRANSFERS.

21 The State Treasurer shall make the transfers specified in this  
22 section between funds, in the amounts indicated. Unless otherwise noted,  
23 transfers for FY2025-26 shall occur on July 1, 2025, or as soon  
24 thereafter as administratively possible, and transfers for FY2026-27  
25 shall occur on July 1, 2026, or as soon thereafter as administratively  
26 possible. All agencies with administrative responsibilities for these  
27 funds shall assist the State Treasurer as needed in implementing the  
28 transfers.

29 (1) Transfers for FY2025-26 shall include:

30 (a) From the Health and Human Services Cash Fund to the University  
31 of Nebraska Eppley Institute for Research in Cancer and Allied Diseases

1 Cash Fund: \$500,000 pursuant to section 81-638;

2 (b) From the Roads Operations Cash Fund to the Carrier Enforcement  
3 Cash Fund: \$13,075,900 less the unexpended balance existing on June 30,  
4 2025, in the Carrier Enforcement Cash Fund. Transfers shall be made in  
5 four equal quarterly amounts on or before July 15, October 15, January  
6 15, and April 15;

7 (c) From the State Building Revolving Fund to the Capitol Security  
8 Revolving Fund: \$1,429,602 less the unexpended, unobligated balance  
9 existing on June 30, 2025, in the Capitol Security Revolving Fund.  
10 Transfers shall be made in four equal quarterly amounts on or before July  
11 15, October 15, January 15, and April 15. Transfers shall be made to pay  
12 non-General-Fund costs associated with the operation of the state capitol  
13 security division of the Nebraska State Patrol;

14 (d) From the Highway Trust Fund to the Motor Fuel Tax Enforcement  
15 and Collection Cash Fund: \$1,400,000. Transfers shall be made in twelve  
16 equal monthly amounts;

17 (e) From the Highway Trust Fund to the Motor Carrier Division Cash  
18 Fund: Up to a maximum of \$1,400,000. Transfers shall be made as required  
19 by the Department of Motor Vehicles to operate the Division of Motor  
20 Carrier Services;

21 (f) From the Civic and Community Center Financing Fund to the  
22 Department of Revenue Enforcement Fund: \$43,900 on July 1, 2025, or as  
23 soon thereafter as administratively possible, as provided for in sections  
24 13-2704 and 77-5601;

25 (g) From the Highway Trust Fund to the License Plate Cash Fund:  
26 \$3,554,058. Transfers shall be made as required by the Department of  
27 Motor Vehicles to meet the expenditures of plate and sticker production;

28 (h) From the Flexible Spending Trust Fund to the Health and Life  
29 Benefit Administration Cash Fund: \$140,000 except that if the total  
30 available unobligated balance of forfeitures in the Flexible Spending  
31 Trust Fund as of June 30, 2025, is less than \$140,000 then the State

1 Treasurer shall transfer the difference, not to exceed \$140,000 from the  
2 State Employees Insurance Fund. Transfers shall be made to pay the costs  
3 associated with the administration of the Flexible Spending Account  
4 program;

5 (i) From the State Employees Insurance Fund to the Health and Life  
6 Benefit Administration Cash Fund: \$1,097,174 less the June 30, 2025,  
7 unobligated Health and Life Benefit Administration Cash Fund balance;

8 (j) From the Severance Tax Fund to the Municipal Rate Negotiations  
9 Revolving Loan Fund: \$10,000 pursuant to section 57-705;

10 (k) From the Severance Tax Fund to the State Energy Cash Fund:  
11 \$300,000 pursuant to section 57-705. Transfers shall be made in twelve  
12 equal monthly amounts;

13 ~~(l) From the Nebraska Training and Support Cash Fund to the Sector~~  
14 ~~Partnership Program Fund: \$300,000 on or before July 15, 2025, on such~~  
15 ~~date as directed by the budget administrator of the budget division of~~  
16 ~~the Department of Administrative Services;~~

17 (l) ~~(m)~~ The State Treasurer shall transfer up to \$1,500,000 from the  
18 Petroleum Release Remedial Action Cash Fund to the Superfund Cost Share  
19 Cash Fund on or before June 30, 2026, 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. Transfers shall be made as  
22 required by the Department of Water, Energy, and Environment and used  
23 pursuant to subdivision (2)(i) of section 66-1519;

24 (m) ~~(n)~~ From the State Settlement Cash Fund to the General Fund:  
25 \$295,957 on or before June 30, 2026, 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 (n) ~~(o)~~ From the State Settlement Cash Fund to the Legal Education  
29 for Public Service and Rural Practice Loan Repayment Assistance Fund:  
30 \$150,000 on or before July 15, 2025, on such date as directed by the  
31 budget administrator of the budget division of the Department of

1 Administrative Services;

2 (o) ~~(p)~~ From the State Settlement Cash Fund to the Nebraska State  
3 Patrol Cash Fund: \$200,000 on or before June 30, 2026, on such dates and  
4 in such amounts as directed by the budget administrator of the budget  
5 division of the Department of Administrative Services; and

6 (p) ~~(q)~~ From the Petroleum Release Remedial Action Cash Fund to the  
7 Underground Storage Tank Fund: \$50,000 on or before June 30, 2026, on  
8 such dates and in such amounts as directed by the budget administrator of  
9 the budget division of the Department of Administrative Services.

10 (2) Transfers for FY2026-27 shall include:

11 (a) From the Health and Human Services Cash Fund to the University  
12 of Nebraska Eppley Institute for Research in Cancer and Allied Diseases  
13 Cash Fund: \$500,000 pursuant to section 81-638;

14 (b) From the Roads Operations Cash Fund to the Carrier Enforcement  
15 Cash Fund: \$13,325,900. Transfers shall be made in four equal quarterly  
16 amounts on or before July 15, October 15, January 15, and April 15;

17 (c) From the State Building Revolving Fund to the Capitol Security  
18 Revolving Fund: \$1,482,214. Transfers shall be made in four equal  
19 quarterly amounts on or before July 15, October 15, January 15, and April  
20 15. Transfers shall be made to pay non-General Fund costs associated with  
21 the operation of the state capitol security division of the Nebraska  
22 State Patrol;

23 (d) From the Highway Trust Fund to the Motor Fuel Tax Enforcement  
24 and Collection Cash Fund: \$1,400,000 less the unobligated balance in the  
25 Motor Fuel Tax Enforcement and Collection Cash Fund on June 30, 2026.  
26 Transfers shall be made in twelve equal monthly amounts;

27 (e) From the Highway Trust Fund to the Motor Carrier Division Cash  
28 Fund: Up to a maximum of \$1,400,000. Transfers shall be made as required  
29 by the Department of Motor Vehicles to operate the Division of Motor  
30 Carrier Services;

31 (f) From the Civic and Community Center Financing Fund to the

1 Department of Revenue Enforcement Fund: \$43,900 on July 1, 2026, or as  
2 soon thereafter as administratively possible, as provided for in sections  
3 13-2704 and 77-5601;

4 (g) From the Highway Trust Fund to the License Plate Cash Fund: Up  
5 to a maximum of \$2,592,174. Transfers shall be made as required by the  
6 Department of Motor Vehicles to meet the expenditures of plate and  
7 sticker production;

8 (h) From the Flexible Spending Trust Fund to the Health and Life  
9 Benefit Administration Cash Fund: \$140,000 except that if the total  
10 available unobligated balance of forfeitures in the Flexible Spending  
11 Trust Fund as of June 30, 2026, is less than \$140,000 then the State  
12 Treasurer shall transfer the difference, not to exceed \$140,000 from the  
13 State Employees Insurance Fund. Transfers shall be made to pay the costs  
14 associated with the administration of the Flexible Spending Account  
15 program;

16 (i) From the State Employees Insurance Fund to the Health and Life  
17 Benefit Administration Cash Fund: \$1,121,274;

18 (j) From the Severance Tax Fund to the Municipal Rate Negotiations  
19 Revolving Loan Fund: \$10,000 pursuant to section 57-705;

20 (k) From the Severance Tax Fund to the State Energy Cash Fund:  
21 \$300,000 pursuant to section 57-705. Transfers shall be made in twelve  
22 equal monthly amounts;

23 ~~(l) From the Nebraska Training and Support Cash Fund to the Sector  
24 Partnership Program Fund: \$300,000 on or before July 15, 2026, on such  
25 date as directed by the budget administrator of the budget division of  
26 the Department of Administrative Services;~~

27 (l) ~~(m)~~ The State Treasurer shall transfer up to \$1,500,000 from the  
28 Petroleum Release Remedial Action Cash Fund to the Superfund Cost Share  
29 Cash Fund on or 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. Transfers shall be made as

1 required by the Department of Water, Energy, and Environment and used  
2 pursuant to subdivision (2)(i) of section 66-1519;

3 (m) ~~(n)~~ From the State Settlement Cash Fund to the General Fund:  
4 \$295,957 on or before June 30, 2027, 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 (n) ~~(o)~~ From the State Settlement Cash Fund to the Legal Education  
8 for Public Service and Rural Practice Loan Repayment Assistance Fund:  
9 \$150,000 on or before July 15, 2026, on such date as directed by the  
10 budget administrator of the budget division of the Department of  
11 Administrative Services;

12 (o) ~~(p)~~ From the State Settlement Cash Fund to the Nebraska State  
13 Patrol Cash Fund: \$200,000 on or before June 30, 2027, on such dates and  
14 in such amounts as directed by the budget administrator of the budget  
15 division of the Department of Administrative Services; and

16 (p) ~~(q)~~ From the Petroleum Release Remedial Action Cash Fund to the  
17 Underground Storage Tank Fund: \$50,000 on or before June 30, 2027, 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. 237.** 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. 238.** Laws 2025, LB264, section 69, is amended to read:

27 Sec. 69. The State Treasurer shall transfer \$3,250,000 from the  
28 Governor's Emergency Cash Fund to the General Fund on or after July 1,  
29 2026 ~~2025~~, but before June 30, 2027 ~~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. 239.** Laws 2025, LB264, section 70, is amended to read:

2           Sec. 70. The State Treasurer shall transfer ~~\$100,000~~ ~~\$200,000~~ from  
3 the Engineering Plan Review Cash Fund to the General Fund on or after  
4 July 1, 2025, but before June 30, 2026, on such dates and in such amounts  
5 as directed by the budget administrator of the budget division of the  
6 Department of Administrative Services.

7           **Sec. 240.** Sections 135, 136, 137, 138, 140, 142, 143, 144, 145,  
8 147, 154, 155, 156, 157, 158, 162, 167, 170, 171, 172, 176, 178, 179,  
9 193, 199, 200, 208, 210, 217, 228, 230, 231, 243, and 246 of this act  
10 become operative on July 1, 2026. Sections 163, 164, 165, 201, 202, 203,  
11 204, 205, 244, and 247 of this act become operative on December 31, 2026.  
12 The other sections of this act become operative on their effective date.

13           **Sec. 241.** If any section in this act or any part of any section is  
14 declared invalid or unconstitutional, the declaration shall not affect  
15 the validity or constitutionality of the remaining portions.

16           **Sec. 242.** Original sections 1-111, 3-126, 13-2041, 29-2262.07,  
17 37-327.01, 47-632, 54-857, 68-1604, 71-17,112, 71-3525, 71-3526, 72-2009,  
18 79-303, 79-1035.01, 79-1063, 80-401, 81-1230, 81-12,218, 81-1429.03,  
19 81-1463, 81-1505.05, 81-1835, 81-2504, 82-108.03, 82-316, 82-331, 82-332,  
20 83-915.01, 84-321, 84-512, 85-1401, 85-1654, 85-1920, and 85-3112,  
21 Reissue Revised Statutes of Nebraska, sections 9-812, 19-5707, 37-327.02,  
22 44-116, 48-101.01, 58-703, 71-5306, 71-7104, and 74-1317, Revised  
23 Statutes Cumulative Supplement, 2024, sections 9-1107, 37-811,  
24 60-6,211.05, 66-1519, 68-911, 68-996, 71-24,106, 71-7611, 72-1001,  
25 77-1420, 77-4025, 81-1239, 81-15,120, 81-15,174, 81-15,180, 84-612, and  
26 86-1063, Revised Statutes Supplement, 2025, Laws 2025, LB261, section  
27 306, and Laws 2025, LB264, sections 8, 69, and 70, are repealed.

28           **Sec. 243.** Original sections 2-2701, 2-2703.01, 2-2705, 2-2706,  
29 9-1002, 9-1004, 9-1005, 9-1006, 9-1204, 57-1406, 66-733, 66-734, 66-735,  
30 81-2,173, 81-1201.22, 81-1607.01, 84-721, and 85-1539, Reissue Revised  
31 Statutes of Nebraska, sections 38-157, 38-2121, 43-1318, 43-2404.01,

1 43-2404.02, 48-145, 68-1206, and 68-1724, Revised Statutes Cumulative  
2 Supplement, 2024, and sections 9-1,101, 69-1317, 77-27,144, 81-12,110,  
3 81-12,241, and 85-1412, Revised Statutes Supplement, 2025, are repealed.

4 **Sec. 244.** Original sections 48-3004, 48-3008, 81-1202, 81-1204,  
5 81-1209, and 81-1210.02, Reissue Revised Statutes of Nebraska, section  
6 48-621, Revised Statutes Cumulative Supplement, 2024, and section  
7 81-1203, Revised Statutes Supplement, 2025, are repealed.

8 **Sec. 245.** The following sections are outright repealed: Sections  
9 72-2009, 81-1213.04, 81-2509, 81-2510, 81-2511, 81-2513, 81-2514,  
10 81-2515, 85-1420, 85-2235, and 90-248, Reissue Revised Statutes of  
11 Nebraska, sections 66-2302, 66-2303, 66-2304, 66-2305, 66-2306, and  
12 66-2307, Revised Statutes Cumulative Supplement, 2024, sections 42-1401,  
13 42-1402, 42-1403, 42-1404, 42-1405, 42-1406, 42-1407, 42-1408, 42-1409,  
14 42-1410, 42-1411, 48-622.02, 48-3405, 66-2308, 68-2301, 68-2302, 68-2303,  
15 68-2304, 68-2305, 68-2306, 68-2307, 68-2308, 68-2309, 81-1211,  
16 81-1213.02, 81-1213.05, and 81-1216, Revised Statutes Supplement, 2025,  
17 and Laws 2025, LB264, section 74.

18 **Sec. 246.** The following sections are outright repealed: Sections  
19 2-1502, 2-1503.01, 2-1503.02, 2-1503.03, 2-2705.01, 2-3101, 2-3102,  
20 2-3103, 2-3104, 2-3105, 2-3106, 2-3107, 2-3108, 2-3109, 2-3110, 9-1003,  
21 9-1007, 71-17,112, 71-17,113, 71-17,116, 71-3001, 71-3002, 71-3003,  
22 71-3004, 71-3006, 71-3007, 72-2205.01, 72-2211.01, 81-2,174, 81-1213.03,  
23 81-1220, 81-12,114, 81-1451, and 85-1540, Reissue Revised Statutes of  
24 Nebraska, sections 43-1321 and 77-3132, Revised Statutes Cumulative  
25 Supplement, 2024, and section 57-1411, Revised Statutes Supplement, 2025.

26 **Sec. 247.** The following sections are outright repealed: Sections  
27 81-12,155.01 and 81-12,163.01, Reissue Revised Statutes of Nebraska, and  
28 sections 81-1201.21 and 81-1210.04, Revised Statutes Supplement, 2025.

29 **Sec. 248.** Since an emergency exists, this act takes effect when  
30 passed and approved according to law.