

LEGISLATURE OF NEBRASKA  
ONE HUNDRED NINTH LEGISLATURE  
SECOND SESSION

**LEGISLATIVE BILL 1109**

Introduced by von Gillern, 4; at the request of the Governor.

Read first time January 16, 2026

Committee: Revenue

1 A BILL FOR AN ACT relating to revenue and taxation; to amend sections  
2 77-2704.46, 77-27,235, and 77-5804, Reissue Revised Statutes of  
3 Nebraska, and sections 77-382, 77-2704.12, 77-2704.15, and 77-6818,  
4 Revised Statutes Cumulative Supplement, 2024; to eliminate certain  
5 sales and use tax exemptions and a renewable energy tax credit; to  
6 change provisions relating to the use of credits under the Nebraska  
7 Advantage Research and Development Act; to redefine a term under the  
8 ImagINE Nebraska Act; to harmonize provisions; to provide an  
9 operative date; to repeal the original sections; to outright repeal  
10 sections 77-2701.54, 77-2704.57, 77-2704.60, 77-2704.61, and  
11 77-2704.62, Reissue Revised Statutes of Nebraska; and to declare an  
12 emergency.

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

1       **Section 1.** Section 77-382, Revised Statutes Cumulative Supplement,  
2    2024, is amended to read:

3       77-382 (1) The department shall prepare a tax expenditure report  
4    describing (a) the basic provisions of the Nebraska tax laws, (b) the  
5    actual or estimated revenue loss caused by the exemptions, deductions,  
6    exclusions, deferrals, credits, and preferential rates in effect on July  
7    1 of each year and allowed under Nebraska's tax structure and in the  
8    property tax, (c) the actual or estimated revenue loss caused by failure  
9    to impose sales and use tax on services purchased for nonbusiness use,  
10   and (d) the elements which make up the tax base for state and local  
11   income, including income, sales and use, property, and miscellaneous  
12   taxes.

13       (2) The department shall review the major tax exemptions for which  
14    state general funds are used to reduce the impact of revenue lost due to  
15    a tax expenditure. The report shall indicate an estimate of the amount of  
16    the reduction in revenue resulting from the operation of all tax  
17    expenditures. The report shall list each tax expenditure relating to  
18    sales and use tax under the following categories:

19       (a) Agriculture, which shall include a separate listing for the  
20    following items: Agricultural machinery; agricultural chemicals; seeds  
21    sold to commercial producers; water for irrigation and manufacturing;  
22    commercial artificial insemination; ~~mineral oil as dust suppressant~~;  
23    animal grooming; oxygen for use in aquaculture; animal life whose  
24    products constitute food for human consumption; and grains;

25       (b) Business across state lines, which shall include a separate  
26    listing for the following items: Property shipped out-of-state;  
27    fabrication labor for items to be shipped out-of-state; property to be  
28    transported out-of-state; property purchased in other states to be used  
29    in Nebraska; aircraft delivery to an out-of-state resident or business;  
30    state reciprocal agreements for industrial machinery; and property taxed  
31    in another state;

1           (c) Common carrier and logistics, which shall include a separate  
2 listing for the following items: Railroad rolling stock and repair parts  
3 and services; common or contract carriers and repair parts and services;  
4 common or contract carrier accessories; and common or contract carrier  
5 safety equipment;

6           (d) Consumer goods, which shall include a separate listing for the  
7 following items: Motor vehicles and motorboat trade-ins; merchandise  
8 trade-ins; certain medical equipment and medicine; newspapers;  
9 laundromats; telefloral deliveries; motor vehicle discounts for the  
10 disabled; and political campaign fundraisers;

11           (e) Energy, which shall include a separate listing for the following  
12 items: Motor fuels; energy used in industry; energy used in agriculture;  
13 aviation fuel; and minerals, oil, and gas severed from real property;

14           (f) Food, which shall include a separate listing for the following  
15 items: Food for home consumption; Supplemental Nutrition Assistance  
16 Program; school lunches; meals sold by hospitals; meals sold by  
17 institutions at a flat rate; food for the elderly, handicapped, and  
18 Supplemental Security Income recipients; and meals sold by churches;

19           (g) General business, which shall include a separate listing for the  
20 following items: Component and ingredient parts; manufacturing machinery;  
21 containers; film rentals; molds and dies; syndicated programming;  
22 intercompany sales; intercompany leases; sale of a business or farm  
23 machinery; and transfer of property in a change of business ownership;

24           (h) Lodging and shelter, which shall include a separate listing for  
25 the following item: Room rentals by certain institutions;

26           (i) Miscellaneous, which shall include a separate listing for the  
27 following items: Cash discounts and coupons; separately stated finance  
28 charges; casual sales; lease-to-purchase agreements; and separately  
29 stated taxes;

30           (j) Nonprofits, governments, and exempt entities, which shall  
31 include a separate listing for the following items: Purchases by

1 political subdivisions of the state; purchases by churches and nonprofit  
2 colleges and medical facilities; purchasing agents for public real estate  
3 construction improvements; contractor as purchasing agent for public  
4 agencies; Nebraska lottery; admissions to school events; sales on Native  
5 American Indian reservations; school-supporting fundraisers; fine art  
6 purchases by a museum; purchases by the Nebraska State Fair Board;  
7 purchases by the Nebraska Investment Finance Authority and licensees of  
8 the State Racing and Gaming Commission; purchases by the United States  
9 Government; public records; and sales by religious organizations;

10 (k) Recent sales tax expenditures, which shall include a separate  
11 listing for each sales tax expenditure created by statute or rule and  
12 regulation after July 19, 2012;

13 (1) Services purchased for nonbusiness use, which shall include a  
14 separate listing for each such service, including, but not limited to,  
15 the following items: Motor vehicle cleaning, maintenance, and repair  
16 services; cleaning and repair of clothing; cleaning, maintenance, and  
17 repair of other tangible personal property; maintenance, painting, and  
18 repair of real property; entertainment admissions; personal care  
19 services; lawn care, gardening, and landscaping services; pet-related  
20 services; storage and moving services; household utilities; other  
21 personal services; taxi, limousine, and other transportation services;  
22 legal services; accounting services; other professional services; and  
23 other real estate services; and

24 (m) Telecommunications, which shall include a separate listing for  
25 the following items: Telecommunications access charges; prepaid calling  
26 arrangements; conference bridging services; and nonvoice data services.

27 (3) It is the intent of the Legislature that nothing in the Tax  
28 Expenditure Reporting Act shall cause the valuation or assessment of any  
29 property exempt from taxation on the basis of its use exclusively for  
30 religious, educational, or charitable purposes.

31 **Sec. 2. Section 77-2704.12, Revised Statutes Cumulative Supplement,**

1 2024, is amended to read:

2 77-2704.12 (1) Sales and use taxes shall not be imposed on the gross  
3 receipts from the sale, lease, or rental of and the storage, use, or  
4 other consumption in this state of purchases by (a) any nonprofit  
5 organization created exclusively for religious purposes, (b) any  
6 nonprofit organization providing services exclusively to the blind, (c)  
7 any nonprofit private educational institution established under sections  
8 79-1601 to 79-1607, (d) any accredited, nonprofit, privately controlled  
9 college or university with its primary campus physically located in  
10 Nebraska, (e) any nonprofit (i) hospital, (ii) health clinic when one or  
11 more hospitals or the parent corporations of the hospitals own or control  
12 the health clinic for the purpose of reducing the cost of health services  
13 or when the health clinic receives federal funds through the United  
14 States Public Health Service for the purpose of serving populations that  
15 are medically underserved, (iii) skilled nursing facility, (iv)  
16 intermediate care facility, (v) assisted-living facility, (vi)  
17 intermediate care facility for persons with developmental disabilities,  
18 (vii) nursing facility, (viii) home health agency, (ix) hospice or  
19 hospice service, (x) respite care service, (xi) mental health substance  
20 use treatment center licensed under the Health Care Facility Licensure  
21 Act, or (xii) center for independent living as defined in 29 U.S.C. 796a,  
22 (f) any nonprofit licensed residential child-caring agency, (g) any  
23 nonprofit licensed child-placing agency, (h) any nonprofit organization  
24 certified by the Department of Health and Human Services to provide  
25 community-based services for persons with developmental disabilities, or  
26 (i) any nonprofit organization certified or contracted by a regional  
27 behavioral health authority or the Division of Behavioral Health of the  
28 Department of Health and Human Services to provide community-based mental  
29 health or substance use services, or (j) any nonprofit organization for  
30 purchases of property that will be transferred to an organization listed  
31 in subdivisions (a) through (i) of this subsection until the property is

1        transferred or the contract is completed, provided that the nonprofit  
2        organization (i) acquires property that will be transferred to an  
3        organization listed in subdivisions (a) through (i) of this subsection or  
4        (ii) enters into a contract of construction, improvement, or repair upon  
5        property annexed to real estate if the property will be transferred to an  
6        organization listed in subdivisions (a) through (i) of this subsection.

7                (2) Any organization listed in subsection (1) of this section shall  
8        apply for an exemption on forms provided by the Tax Commissioner. The  
9        application shall be approved and a numbered certificate of exemption  
10      received by the applicant organization in order to be exempt from the  
11      sales and use tax.

12                (3) The appointment of purchasing agents shall be recognized for the  
13        purpose of altering the status of the construction contractor as the  
14        ultimate consumer of building materials which are physically annexed to  
15        the structure and which subsequently belong to the owner of the  
16        organization or institution. The appointment of purchasing agents shall  
17        be in writing and occur prior to having any building materials annexed to  
18        real estate in the construction, improvement, or repair. The contractor  
19        who has been appointed as a purchasing agent may apply for a refund of or  
20        use as a credit against a future use tax liability the tax paid on  
21        inventory items annexed to real estate in the construction, improvement,  
22        or repair of a project for a licensed not-for-profit institution.

23                (4) Any organization listed in subsection (1) of this section which  
24        enters into a contract of construction, improvement, or repair upon  
25        property annexed to real estate without first issuing a purchasing agent  
26        authorization to a contractor or repairperson prior to the building  
27        materials being annexed to real estate in the project may apply to the  
28        Tax Commissioner for a refund of any sales and use tax paid by the  
29        contractor or repairperson on the building materials physically annexed  
30        to real estate in the construction, improvement, or repair.

31                (5) Any person purchasing, storing, using, or otherwise consuming

1 building materials in the performance of any construction, improvement,  
2 or repair by or for any institution enumerated in subsection (1) of this  
3 section which is licensed upon completion although not licensed at the  
4 time of construction or improvement, which building materials are annexed  
5 to real estate and which subsequently belong to the owner of the  
6 institution, shall pay any applicable sales or use tax thereon. Upon  
7 becoming licensed and receiving a numbered certificate of exemption, the  
8 institution organized not for profit shall be entitled to a refund of the  
9 amount of taxes so paid in the performance of such construction,  
10 improvement, or repair and shall submit whatever evidence is required by  
11 the Tax Commissioner sufficient to establish the total sales and use tax  
12 paid upon the building materials physically annexed to real estate in the  
13 construction, improvement, or repair.

14 **Sec. 3.** Section 77-2704.15, Revised Statutes Cumulative Supplement,  
15 2024, is amended to read:

16 77-2704.15 (1)(a) Sales and use taxes shall not be imposed on the  
17 gross receipts from the sale, lease, or rental of and the storage, use,  
18 or other consumption in this state of purchases by the state, including  
19 public educational institutions recognized or established under the  
20 provisions of Chapter 85, or by any county, township, city, village,  
21 rural or suburban fire protection district, city airport authority,  
22 county airport authority, joint airport authority, drainage district  
23 organized under sections 31-401 to 31-450, sanitary drainage district  
24 organized under sections 31-501 to 31-553, land bank created under the  
25 Nebraska Municipal Land Bank Act, natural resources district, county  
26 agricultural society, elected county fair board, housing agency as  
27 defined in section 71-1575 except for purchases for any commercial  
28 operation that does not exclusively benefit the residents of an  
29 affordable housing project, ~~cemetery created under section 12-101,~~ or  
30 joint entity or agency formed by any combination of two or more counties,  
31 townships, cities, villages, or other exempt governmental units pursuant

1 to the Interlocal Cooperation Act, the Integrated Solid Waste Management  
2 Act, or the Joint Public Agency Act, except for purchases for use in the  
3 business of furnishing gas, water, electricity, or heat, or by any  
4 irrigation or reclamation district, the irrigation division of any public  
5 power and irrigation district, or public schools or learning communities  
6 established under Chapter 79.

7 (b) For purposes of this subsection, purchases by the state or by a  
8 governmental unit listed in subdivision (a) of this subsection include  
9 purchases by any nonprofit corporation under a lease-purchase agreement,  
10 financing lease, or other instrument which provides for transfer of title  
11 to the property to the state or governmental unit upon payment of all  
12 amounts due thereunder. If any nonprofit corporation will be making  
13 purchases under a lease-purchase agreement, financing lease, or other  
14 instrument as part of a project with a total estimated cost that exceeds  
15 the threshold amount, then such purchases shall qualify for an exemption  
16 under this section only if the question of proceeding with such project  
17 has been submitted at a primary, general, or special election held within  
18 the governmental unit that will be a party to the lease-purchase  
19 agreement, financing lease, or other instrument and has been approved by  
20 the voters of such governmental unit or the governmental unit's  
21 expenditure towards the project is paid in whole or in part with  
22 redevelopment bonds. For purposes of this subdivision, (i) project means  
23 the acquisition of real property or the construction of a public building  
24 and (ii) threshold amount means the greater of fifty thousand dollars or  
25 six-tenths of one percent of the total actual value of real and personal  
26 property of the governmental unit that will be a party to the lease-  
27 purchase agreement, financing lease, or other instrument as of the end of  
28 the governmental unit's prior fiscal year.

29 (2) The appointment of purchasing agents shall be recognized for the  
30 purpose of altering the status of the construction contractor as the  
31 ultimate consumer of building materials which are physically annexed to

1 the structure and which subsequently belong to the state or the  
2 governmental unit. The appointment of purchasing agents shall be in  
3 writing and occur prior to having any building materials annexed to real  
4 estate in the construction, improvement, or repair. The contractor who  
5 has been appointed as a purchasing agent may apply for a refund of or use  
6 as a credit against a future use tax liability the tax paid on inventory  
7 items annexed to real estate in the construction, improvement, or repair  
8 of a project for the state or a governmental unit.

9 (3) Any governmental unit listed in subsection (1) of this section,  
10 except the state, which enters into a contract of construction,  
11 improvement, or repair upon property annexed to real estate without first  
12 issuing a purchasing agent authorization to a contractor or repairperson  
13 prior to the building materials being annexed to real estate in the  
14 project may apply to the Tax Commissioner for a refund of any sales and  
15 use tax paid by the contractor or repairperson on the building materials  
16 physically annexed to real estate in the construction, improvement, or  
17 repair.

18 **Sec. 4.** Section 77-2704.46, Reissue Revised Statutes of Nebraska, is  
19 amended to read:

20 77-2704.46 Sales and use taxes shall not be imposed on the gross  
21 receipts from the sale, lease, or rental of and the storage, use, or  
22 other consumption in this state of:

23 (1) Any form of animal life of a kind the products of which  
24 ordinarily constitute food for human consumption. Animal life includes  
25 live poultry, ~~other species of game birds subject to permit and~~  
~~regulation by the Game and Parks Commission,~~ and livestock on the hoof  
27 when sales are made by the grower, producer, feeder, or any person  
28 engaged in the business of bartering, buying, or selling live poultry,  
29 ~~other species of game birds subject to permit and regulation by the Game~~  
30 ~~and Parks Commission,~~ or livestock on the hoof;

31 (2) Seeds and annual plants, the products of which ordinarily

1 constitute food for human consumption and which seeds and annual plants  
2 are sold to commercial producers of such products, and seed legumes, seed  
3 grasses, and seed grains when sold to be used exclusively for  
4 agricultural purposes;

5 (3) Agricultural chemicals, adjuvants, surfactants, bonding agents,  
6 clays, oils, and any other additives or compatibility agents for use in  
7 commercial agriculture and applied to land or crops and sold in any tax  
8 period that has not been closed by the applicable statute of limitations.  
9 Agricultural chemicals does not mean chemicals, adjuvants, surfactants,  
10 bonding agents, clays, oils, and any other additives or compatibility  
11 agents applied to harvested grains stored in commercial elevators; or

12 (4) Oxygen for use in aquaculture as defined in section 2-3804.01.

13 **Sec. 5.** Section 77-27,235, Reissue Revised Statutes of Nebraska, is  
14 amended to read:

15 77-27,235 (1) Beginning on or after July 14, 2006, and before July  
16 1, 2026, any Any producer of electricity generated by a new renewable  
17 electric generation facility shall earn a renewable energy tax credit.  
18 For electricity generated on or after July 14, 2006, and before October  
19 1, 2007, the credit shall be .075 cent for each kilowatt-hour of  
20 electricity generated by a new renewable electric generation facility.  
21 For electricity generated on or after October 1, 2007, and before January  
22 1, 2010, the credit shall be .1 cent for each kilowatt-hour of  
23 electricity generated by a new renewable electric generation facility.  
24 For electricity generated on or after January 1, 2010, and before January  
25 1, 2013, the credit shall be .075 cent per kilowatt-hour for electricity  
26 generated by a new renewable electric generation facility. For  
27 electricity generated on or after January 1, 2013, and before July 1,  
28 2026, the credit shall be .05 cent per kilowatt-hour for electricity  
29 generated by a new renewable electric generation facility. The credit may  
30 be earned for production of electricity for ten years after the date that  
31 the facility is placed in operation on or after July 14, 2006.

1 (2) For purposes of this section:

2 (a) Electricity generated by a new renewable electric generation  
3 facility means electricity that is exclusively produced by a new  
4 renewable electric generation facility;

5 (b) Eligible renewable resources means wind, moving water, solar,  
6 geothermal, fuel cell, methane gas, or photovoltaic technology; and

7 (c) New renewable electric generation facility means an electrical  
8 generating facility located in this state that is first placed into  
9 service on or after July 14, 2006, which utilizes eligible renewable  
10 resources as its fuel source.

23 (4) The Department of Revenue may adopt and promulgate rules and  
24 regulations to permit verification of the validity and timeliness of any  
25 renewable energy tax credit claimed.

26 (5) The total amount of renewable energy tax credits that may be  
27 used by all taxpayers shall be limited to fifty thousand dollars without  
28 further authorization from the Legislature.

29 (6) The credit allowed under this section may not be claimed by a  
30 producer who received a sales tax exemption under section 77-2704.57, as  
31 such section existed on June 30, 2026, for the new renewable electric

1 generation facility.

2 (7) Interest shall not be allowed on any refund paid under this  
3 section.

4 **Sec. 6.** Section 77-5804, Reissue Revised Statutes of Nebraska, is  
5 amended to read:

6 77-5804 (1) The credit allowed under section 77-5803 may be used (a)  
7 to obtain a refund of state sales and use taxes paid or (b) ~~, may be used~~  
8 against the income tax liability of the taxpayer ~~, or may be used as a~~  
9 ~~refundable credit claimed on an income tax return of the taxpayer.~~ The  
10 ~~return need not reflect any income tax liability owed by the taxpayer.~~

11 (2) A claim for the credit may be filed quarterly for refund of the  
12 state sales and use taxes paid, either directly or indirectly, after the  
13 filing of the income tax return for the tax year in which the credit was  
14 first allowed.

15 (3) The credit may be used to obtain a refund of state sales and use  
16 taxes paid before the end of the tax year for which the credit was  
17 allowed, except that the amount refunded under this subsection shall not  
18 exceed the amount of the state sales and use taxes paid, either directly  
19 or indirectly, by the taxpayer on the qualifying expenditures.

20 (4) Credits distributed to a partner, limited liability company  
21 member, shareholder, or beneficiary may be used against the income tax  
22 liability of the partner, member, shareholder, or beneficiary receiving  
23 the credits.

24 (5) Interest shall not be allowed on any taxes refunded under the  
25 Nebraska Advantage Research and Development Act.

26 **Sec. 7.** Section 77-6818, Revised Statutes Cumulative Supplement,  
27 2024, is amended to read:

28 77-6818 (1) Qualified location means a location at which the  
29 majority of the business activities conducted are within one or more of  
30 the following NAICS codes or the following descriptions:

31 (a) Manufacturing - 31, 32, or 33, including pre-production

1 services;

2 (b) Testing Laboratories - 541380;

3 (c) Rail Transportation - 482;

4 (d) Truck Transportation - 484;

5 (e) Insurance Carriers - 5241;

6 (f) Wired Telecommunications Carriers - 517311;

7 (g) Wireless Telecommunications Carriers (except Satellite) -  
8 517312;

9 (h) Telemarketing Bureaus and Other Contact Centers - 561422;

10 (i) Data Processing, Hosting, and Related Services - 518210;

11 (j) Computer Facilities Management Services - 541513;

12 (k) Warehousing and Storage - 4931;

13 (l) The administrative management of the taxpayer's activities,  
14 including headquarter facilities relating to such activities, or the  
15 administrative management of any of the activities of any business entity  
16 or entities in which the taxpayer or a group of its owners hold any  
17 direct or indirect ownership interest of at least ten percent, including  
18 headquarter facilities relating to such activities;

19 (m) Logistics Facilities - Portions of NAICS 488210, 488310, and  
20 488490 dealing with independently operated trucking terminals,  
21 independently operated railroad and railway terminals, and waterfront  
22 terminal and port facility operations;

23 (n) Services provided on aircraft brought into this state by an  
24 individual who is a resident of another state or any other person who has  
25 a business location in another state when the aircraft is not to be  
26 registered or based in this state and will not remain in this state more  
27 than ten days after the service is completed;

28 (o) The conducting of research, development, or testing, or any  
29 combination thereof, for scientific, agricultural, animal husbandry, food  
30 product, industrial, or technology purposes;

31 (p) The production of electricity by using one or more sources of

1 renewable energy to produce electricity for sale. For purposes of this  
2 subdivision, sources of renewable energy includes, but is not limited to,  
3 wind, solar, energy storage, geothermal, hydroelectric, biomass, nuclear,  
4 and transmutation of elements;

5 (q) Computer Systems Design and Related Services - 5415;

6 (r) The performance of financial services. For purposes of this  
7 subdivision, financial services includes only financial services provided  
8 by any financial institution subject to tax under Chapter 77, article 38,  
9 or any person or entity licensed by the Department of Banking and Finance  
10 or the federal Securities and Exchange Commission;

11 (s) Postharvest Crop Activities (except Cotton Ginning) - 115114; or

12 (t) The processing of tangible personal property. For purposes of  
13 this subdivision, processing means to subject to a particular method,  
14 system, or technique of preparation, handling, or other treatment  
15 designed to prepare tangible personal property for market, manufacture,  
16 or other commercial use which does not result in the transformation of  
17 such property into a substantially different character. ; or

18 (u) ~~Waste Treatment and Disposal~~ - 5622.

19 (2)(a) Qualified location also includes any other business location  
20 if at least seventy-five percent of the revenue derived at the location  
21 is from sales to customers who are not related persons which are  
22 delivered or provided from the qualified location to a location that is  
23 not within Nebraska according to the sourcing rules in subsections (2)  
24 and (3) of section 77-2734.14. Intermediate sales to related persons are  
25 included as sales to customers delivered or provided to a location  
26 outside Nebraska if the related person delivers or provides the goods or  
27 services to a location outside Nebraska. Even if a location meets the  
28 seventy-five percent requirement of this subdivision, such location shall  
29 not constitute a qualified location under this subdivision if the  
30 majority of the business activities conducted at such location are within  
31 any of the following NAICS codes or any combination thereof:

9 (b) The director may adopt and promulgate rules and regulations  
10 establishing an alternative method in circumstances in which subdivision  
11 (2)(a) of this section does not accurately reflect the out-of-state sales  
12 taking place at locations within Nebraska for a particular industry.

18 (4) The delineation of the types of business activities which enable  
19 a location to constitute a qualified location is based on the state's  
20 intention to attract certain types of business activities and to  
21 responsibly accomplish the purposes of the Imagine Nebraska Act by  
22 directing the state's incentive capabilities towards business activities  
23 which, due to their national nature, could locate outside of Nebraska and  
24 which therefore would, through the use of incentives, be motivated to  
25 locate in Nebraska. By listing specific types of business activities in  
26 subsection (1) of this section, the state has determined such business  
27 activities by their nature meet these objectives. By specifying the  
28 national nature of a taxpayer's revenue in subsection (2) of this  
29 section, the state has determined that certain other types of business  
30 activities can meet these objectives.

31           **Sec. 8.** This act becomes operative on July 1, 2026.

1           **Sec. 9.**   Original sections 77-2704.46, 77-27,235, and 77-5804,  
2   Reissue Revised Statutes of Nebraska, and sections 77-382, 77-2704.12,  
3   77-2704.15, and 77-6818, Revised Statutes Cumulative Supplement, 2024,  
4   are repealed.

5           **Sec. 10.**   The following sections are outright repealed: Sections  
6   77-2701.54, 77-2704.57, 77-2704.60, 77-2704.61, and 77-2704.62, Reissue  
7   Revised Statutes of Nebraska.

8           **Sec. 11.**   Since an emergency exists, this act takes effect when  
9   passed and approved according to law.