

LEGISLATURE OF NEBRASKA  
ONE HUNDRED NINTH LEGISLATURE  
SECOND SESSION

**LEGISLATIVE BILL 1142**

Introduced by Hardin, 48.

Read first time January 20, 2026

Committee: Government, Military and Veterans Affairs

1 A BILL FOR AN ACT relating to the Nebraska Visitors Development Act; to  
2 amend sections 53-501, 81-3701, 81-3702, 81-3703, 81-3706.01,  
3 81-3710, 81-3711, 81-3711.01, 81-3712, 81-3713, 81-3714, 81-3721,  
4 81-3726, 81-3728, 81-3729, and 81-3730, Reissue Revised Statutes of  
5 Nebraska, section 77-3012, Revised Statutes Cumulative Supplement,  
6 2024, and section 81-3725, Revised Statutes Supplement, 2025; to  
7 authorize the Department of Economic Development to administer the  
8 act; to provide for a Director of Tourism; to change provisions  
9 relating to the Nebraska Tourism Commission; to define a term; to  
10 change the name of a fund; to harmonize provisions; to provide an  
11 operative date; to repeal the original sections; and to declare an  
12 emergency.

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

1       **Section 1.** Section 53-501, Reissue Revised Statutes of Nebraska, is  
2       amended to read:

3           53-501 (1) The Nebraska Craft Brewery Board is created. All board  
4       members shall be (a) citizens of Nebraska, (b) at least twenty-one years  
5       of age, and (c) either engaged in or previously engaged in the  
6       manufacture or the wholesale or retail sale of beer in this state or  
7       engaged or previously engaged in the production in this state of  
8       agricultural products that are utilized in the brewing process. The board  
9       shall consist of seven members to be appointed by the Governor on a  
10      nonpartisan basis. At least two board members shall be selected by the  
11      Governor from a list of no fewer than ten candidates submitted by the  
12      Nebraska Craft Brewers Guild or its successor organization. In addition,  
13      at least two board members shall be selected by the Governor from a list  
14      of no fewer than ten candidates submitted by the Associated Beverage  
15      Distributors of Nebraska or its successor organization. The Director of  
16      Agriculture or his or her designee and the Director of Tourism of the  
17      Department of Economic Development ~~executive director of the Nebraska~~  
18      Tourism Commission or his or her designee shall be nonvoting, ex officio  
19      members of the board.

20           (2) Whenever a vacancy occurs on the board for any reason, the  
21      Governor shall appoint an individual to fill such vacancy pursuant to the  
22      qualifications set forth in subsection (1) of this section.

23       **Sec. 2.** Section 77-3012, Revised Statutes Cumulative Supplement,  
24      2024, is amended to read:

25           77-3012 (1) Except as otherwise provided in subsection (5) of this  
26      section, a tax is hereby imposed and levied, in the amount and in  
27      accordance with this section, upon the net operating revenue of all cash  
28      devices operating within the State of Nebraska for profit or gain either  
29      directly or indirectly received. The tax shall be paid in the amount and  
30      manner specified in this section.

31           (2) Except as otherwise provided in subsection (5) of this section,

1 beginning on and after July 1, 2025, any distributor of a cash device,  
2 and any operator of a cash device if the operator is not subject to a  
3 revenue-sharing or other agreement with a distributor who is paying the  
4 tax, shall pay a tax for each cash device in operation each calendar  
5 quarter during the taxable year. The tax shall be collected by the  
6 department and due and payable on January 1, April 1, July 1, and October  
7 1 of each year on each cash device in operation during the preceding  
8 calendar quarter. For each cash device put into operation on a date  
9 subsequent to a quarterly due date that has not been included in  
10 computing the tax imposed and levied by the Mechanical Amusement Device  
11 Tax Act, the tax shall be due and payable on the immediately succeeding  
12 quarterly due date.

13 (3) The amount of the tax imposed and levied under this section  
14 shall be five percent of the net operating revenue for each cash device.  
15 The quarterly tax shall be submitted on a form prescribed by the Tax  
16 Commissioner documenting the total gross and net operating revenue for  
17 that quarter.

18 (4) The Tax Commissioner shall remit the taxes collected pursuant to  
19 this section to the State Treasurer for credit as follows:

20 (a) Twenty percent to the Charitable Gaming Operations Fund for  
21 enforcement of the act and maintenance of the central server;

22 (b) Two and one-half percent to the Compulsive Gamblers Assistance  
23 Fund;

24 (c) Two and one-half percent to the General Fund;

25 (d) Ten percent to the Nebraska Tourism ~~Commission~~ Promotional Cash  
26 Fund;

27 (e) Forty percent to the Property Tax Credit Cash Fund; and

28 (f) The remaining twenty-five percent to the county treasurer of the  
29 county in which the cash device is located to be distributed as follows:

30 (i) If the cash device is located completely within an unincorporated  
31 area of a county, the remaining twenty-five percent shall be distributed

1 to the county in which the cash device is located, or (ii) if the cash  
2 device is located within the limits of a city or village in such county,  
3 one-half of the remaining twenty-five percent shall be distributed to  
4 such county and one-half of the remaining twenty-five percent shall be  
5 distributed to the city or village in which such cash device is located.

6 (5) This section does not apply to cash devices operated by a  
7 fraternal benefit society organized and licensed under sections 44-1072  
8 to 44-10,109 or a recognized veterans organization as defined in section  
9 80-401.01.

10 **Sec. 3.** Section 81-3701, Reissue Revised Statutes of Nebraska, is  
11 amended to read:

12 81-3701 Sections 81-3701 to 81-3730 and sections 6 and 8 of this act  
13 shall be known and may be cited as the Nebraska Visitors Development Act.

14 **Sec. 4.** Section 81-3702, Reissue Revised Statutes of Nebraska, is  
15 amended to read:

16 81-3702 The purposes of the Nebraska Visitors Development Act are  
17 (1) to ~~create the Nebraska Tourism Commission to~~ promote Nebraska as a  
18 tourism destination and to administer programs to attract an increasing  
19 number of visitors to Nebraska and further the use of travel and tourism  
20 facilities in Nebraska, (2) to provide for a lodging tax on hotels for  
21 the purpose of establishing a State Visitors Promotion Cash Fund, and (3)  
22 to authorize the governing body of any county to appoint a visitors  
23 committee and impose a lodging tax on hotels for the purpose of  
24 establishing a County Visitors Promotion Fund and a County Visitors  
25 Improvement Fund.

26 **Sec. 5.** Section 81-3703, Reissue Revised Statutes of Nebraska, is  
27 amended to read:

28 81-3703 For purposes of the Nebraska Visitors Development Act,  
29 unless the context otherwise requires, the definitions found in sections  
30 81-3704 to 81-3709.01 and section 6 of this act apply.

31 **Sec. 6.** Department means the Department of Economic Development.

1       **Sec. 7.** Section 81-3706.01, Reissue Revised Statutes of Nebraska, is  
2       amended to read:

3           81-3706.01 Highway tourism marker means a marker of a particular  
4       style authorized by the department commission to designate tourism  
5       attractions.

6       **Sec. 8.** (1) The department shall administer the Nebraska Visitors  
7       Development Act and shall have the authority to:

8           (a) Employ personnel and contract for services as needed to carry  
9       out the department's duties under the act;

10           (b) Procure and evaluate data and information necessary for the  
11       proper administration of the act;

12           (c) Develop and approve state marketing campaigns;

13           (d) Develop and administer a program to provide promotional  
14       services, technical assistance, and state aid to local governments and  
15       the tourism industry;

16           (e) Cooperate with federal, state, and local governments and private  
17       individuals and organizations to carry out any of the functions of the  
18       department and purposes of the Nebraska Visitors Development Act; and

19           (f) Actively coordinate and develop working partnerships with other  
20       state agencies, including, but not limited to, the Commission on Indian  
21       Affairs, the Game and Parks Commission, the Nebraska Arts Council, the  
22       Nebraska State Historical Society, and the University of Nebraska.

23           (2) The Director of Economic Development shall appoint a Director of  
24       Tourism at a salary fixed by the Director of Economic Development. The  
25       Director of Tourism shall serve at the pleasure of the Director of  
26       Economic Development.

27           (3) The department may adopt and promulgate rules and regulations to  
28       carry out the Nebraska Visitors Development Act.

29       **Sec. 9.** Section 81-3710, Reissue Revised Statutes of Nebraska, is  
30       amended to read:

31           81-3710 (1) The Nebraska Tourism Commission is created. For

1 administrative purposes, the commission shall be located and staffed  
2 within the department.

3 (2) The members of the commission shall consist of the Director of  
4 Economic Development and twelve residents of the State of Nebraska  
5 appointed by the Governor, to include one member representing a state  
6 chamber of commerce organized under the Nebraska Nonprofit Corporation  
7 Act, and one member appointed from each of the eleven districts described  
8 in subsection (3) (2) of this section. The members appointed by the  
9 Governor shall be subject to approval by the majority of the members of  
10 the Legislature. The term of the member representing a state chamber of  
11 commerce shall be four years, and the terms of the district members shall  
12 be as provided in subdivision (3)(b) (2)(b) of this section. No appointed  
13 member may serve more than two successive terms. Four of the district  
14 members shall have professional, volunteer, or public service experience  
15 that contributes to the fiduciary and governance duties of the  
16 commission. Seven of the district members shall be affiliated with the  
17 tourism industry.

18 (3)(a) (2)(a) For purposes of this section, the state is hereby  
19 divided into eleven districts. The limits and designations of the eleven  
20 districts shall be as follows:

- 21 (i) District No. 1. Douglas County;
- 22 (ii) District No. 2. Lancaster County;
- 23 (iii) District No. 3. The counties of Richardson, Pawnee, Nemaha,  
24 Johnson, Otoe, Gage, Saline, and Jefferson;
- 25 (iv) District No. 4. The counties of Cass and Sarpy;
- 26 (v) District No. 5. The counties of Saunders, Washington, Dodge,  
27 Colfax, Stanton, Cuming, Burt, Thurston, Wayne, Cedar, Dixon, and Dakota;
- 28 (vi) District No. 6. The counties of Butler, Polk, Platte, Merrick,  
29 Nance, Boone, Madison, Pierce, Antelope, Knox, Holt, and Boyd;
- 30 (vii) District No. 7. The counties of Thayer, Nuckolls, Webster,  
31 Adams, Clay, Fillmore, Seward, York, Hamilton, Franklin, and Harlan;

1 (viii) District No. 8. The counties of Kearney, Phelps, Hall,  
2 Howard, Greeley, Wheeler, Buffalo, Sherman, Valley, and Garfield;

3 (ix) District No. 9. The counties of Lincoln, Keya Paha, Rock,  
4 Brown, Loup, Blaine, Custer, Logan, McPherson, Arthur, Grant, Hooker,  
5 Thomas, and Cherry;

(x) District No. 10. The counties of Furnas, Red Willow, Hitchcock, Dundy, Chase, Hayes, Frontier, Gosper, Dawson, Perkins, and Keith; and

(xi) District No. 11. The counties of Deuel, Garden, Sheridan, Cheyenne, Morrill, Box Butte, Dawes, Sioux, Scotts Bluff, Banner, and Kimball.

11 (b) The Governor shall appoint members representing district numbers  
12 1, 6, 8, and 11 to serve for terms ending April 1, 2019; members  
13 representing district numbers 2, 5, 7, and 10 to serve for terms ending  
14 April 1, 2021; and members representing district numbers 3, 4, and 9 to  
15 serve for terms ending April 1, 2023. The terms of their successors shall  
16 be four years.

17       **Sec. 10.** Section 81-3711, Reissue Revised Statutes of Nebraska, is  
18       amended to read:

19 81-3711 The commission shall:

20 (1) Advise the department in its administration of Administer the  
21 Nebraska Visitors Development Act;

## 22 (2) Prepare and approve a budget;

23 (2) ~~(3)~~ Elect a chairperson and vice-chairperson;

24                   (3) Recommend a Director of Tourism for appointment by the Director  
25                    of Economic Development;

26 (4) Procure and evaluate data and information necessary for the  
27 proper administration of the act;

28 (5) Appoint an executive director at a salary to be fixed by the  
29 commission to conduct the day to day operations of the commission;

30 (6) Employ personnel and contract for services which are necessary  
31 for the proper operation of the commission;

1       (4) ~~(7)~~ Establish a means by which any interested person has the  
2 opportunity at least annually to offer his or her ideas and suggestions  
3 relative to the Nebraska Visitors Development Act commission's duties for  
4 the upcoming year; and

5       (8) ~~Authorize the expenditure of funds and contracting of  
6 expenditures to carry out the act;~~

7       (5) ~~(9)~~ Keep minutes of its meetings and other books and records  
8 which clearly reflect all of the actions and transactions of the  
9 commission and keep such records open to examination during normal  
10 business hours. ;

11       (10) ~~Prohibit any funds appropriated to the commission from being  
12 expended directly or indirectly to promote or oppose any candidate for  
13 public office or to influence state or federal legislation;~~

14       (11) ~~Have authority to mark significant tourism attractions as  
15 provided in section 81-3711.01;~~

16       (12) ~~Have authority to develop and approve state marketing  
17 campaigns;~~

18       (13) ~~Adopt and promulgate rules and regulations to carry out the  
19 Nebraska Visitors Development Act;~~

20       (14) ~~Develop and administer a program to provide promotional  
21 services, technical assistance, and state aid to local governments and  
22 the tourism industry;~~

23       (15) ~~Establish written policies and procedures governing the  
24 executive director and the personnel of the commission in the expenditure  
25 and use of funds appropriated to the commission;~~

26       (16) ~~Cooperate with federal, state, and local governments and  
27 private individuals and organizations to carry out any of the functions  
28 of the commission and purposes of the Nebraska Visitors Development Act;  
29 and~~

30       (17) ~~Actively coordinate and develop working partnerships with other  
31 state agencies, including, but not limited to, the Commission on Indian~~

1 Affairs, the Department of Economic Development, the Game and Parks  
2 Commission, the Nebraska Arts Council, the Nebraska State Historical  
3 Society, and the University of Nebraska.

4 Sec. 11. Section 81-3711.01, Reissue Revised Statutes of Nebraska,  
5 is amended to read:

6 81-3711.01 (1) The department commission may mark significant  
7 tourism attractions in Nebraska.

8 (2) The department commission may (a) determine what tourism  
9 attractions are significant to the State of Nebraska, (b) expend funds  
10 for the purchase of highway tourism markers, (c) designate the  
11 approximate location of highway tourism markers, (d) preserve, replace,  
12 or modify highway tourism markers, and (e) accept gifts and encourage  
13 local participation in and contribution to the erection of highway  
14 tourism markers through the use of gifts and matching-fund agreements.  
15 Such funds shall be deposited into the State Visitors Promotion Cash  
16 Fund. The department commission shall not expend funds for the purchase  
17 of highway tourism markers until funding has been secured through gifts  
18 or otherwise.

19 (3) The department commission may appoint and delegate to a special  
20 committee the duties of research and investigation to assist in the  
21 determination of tourism attractions that should be designated by highway  
22 tourism markers. The Department of Transportation shall erect and  
23 maintain highway tourism markers and shall determine the exact location  
24 of highway tourism markers with consideration given for the safety and  
25 welfare of the public.

26 (4) The department commission may secure payment to the state for  
27 the actual replacement cost of any highway tourism markers damaged or  
28 destroyed, accidentally or otherwise. Any funds so collected shall be  
29 remitted to the State Treasurer for credit to the State Visitors  
30 Promotion Cash Fund for the procurement of highway tourism markers.

31 (5) Nothing in this section shall be construed to restrict the

1 placement of any marker or signage on private property.

2 **Sec. 12.** Section 81-3712, Reissue Revised Statutes of Nebraska, is  
3 amended to read:

4 81-3712 For purposes of transition, employees of the commission  
5 ~~Travel and Tourism Division of the Department of Economic Development~~  
6 shall be considered employees of the department commission and shall  
7 retain their rights under the state personnel system or pertinent  
8 bargaining agreement, and their service shall be deemed continuous. This  
9 section does not grant employees any new rights or benefits not otherwise  
10 provided by law or bargaining agreement or preclude the department  
11 commission from exercising any of the prerogatives of management set  
12 forth in section 81-1311 or as otherwise provided by law. This section is  
13 not an amendment to or substitute for the provisions of any existing  
14 bargaining agreements.

15 **Sec. 13.** Section 81-3713, Reissue Revised Statutes of Nebraska, is  
16 amended to read:

17 81-3713 The department commission shall develop a statewide  
18 strategic plan to cultivate and promote tourism in Nebraska. The  
19 department commission shall review the plan annually and update as  
20 necessary. The plan shall include:

21 (1) A review of revenue in the State Visitors Promotion Cash Fund  
22 available for tourism development at the state level;

23 (2) An examination of best management practices for the tourism  
24 industry;

25 (3) Marketing strategies for promoting tourism;

26 (4) Methods to expand existing tourism capacity which may include  
27 encouraging regional cooperation, collaboration, or privatization; and

28 (5) Recommended strategies to provide technical assistance,  
29 marketing services, and state aid to local governments and the tourism  
30 industry in Nebraska.

31 **Sec. 14.** Section 81-3714, Reissue Revised Statutes of Nebraska, is

1 amended to read:

2 81-3714 The State Visitors Promotion Cash Fund is created. The fund  
3 shall be administered by the department commission. The fund shall  
4 consist of revenue deposited into the fund pursuant to section 81-3715  
5 and money donated as gifts, bequests, or other contributions from public  
6 or private entities. Funds made available by any department or agency of  
7 the United States may also be credited to the fund if so directed by such  
8 department or agency. The department commission shall use the proceeds of  
9 the fund to generally promote and market the State of Nebraska, to  
10 encourage, and attract visitors to and within the State of Nebraska, to  
11 erect and replace highway tourism markers, to enhance the use of travel  
12 and tourism facilities within the state, and to provide grants to  
13 communities and organizations, and to contract with the Department of  
14 Administrative Services to provide support services to the commission,  
15 including, but not limited to, accounting and personnel functions. The  
16 proceeds of the fund shall be in addition to funds appropriated to the  
17 department commission from the General Fund. Transfers may be made from  
18 the State Visitors Promotion Cash Fund to the General Fund at the  
19 direction of the Legislature. The State Treasurer shall transfer one  
20 million dollars from the State Visitors Promotion Cash Fund to the  
21 General Fund on or before June 30, 2019, on such dates and in such  
22 amounts as directed by the budget administrator of the budget division of  
23 the Department of Administrative Services. Any money in the State  
24 Visitors Promotion Cash Fund available for investment shall be invested  
25 by the state investment officer pursuant to the Nebraska Capital  
26 Expansion Act and the Nebraska State Funds Investment Act. Beginning  
27 October 1, 2024, any investment earnings from investment of money in the  
28 fund shall be credited to the General Fund.

29 **Sec. 15.** Section 81-3721, Reissue Revised Statutes of Nebraska, is  
30 amended to read:

31 81-3721 All contracts awarded by the department commission shall be

1 subject to the State Procurement Act. The department commission shall  
2 comply with the rules, regulations, procedures, and guidelines  
3 established by the Department of Administrative Services for contracts.

4 **Sec. 16.** Section 81-3725, Revised Statutes Supplement, 2025, is  
5 amended to read:

6 81-3725 (1) The department commission shall develop a program to  
7 provide marketing assistance grants to communities and organizations  
8 hosting national or international-caliber events held in Nebraska that  
9 have the potential to attract a significant percentage of out-of-state  
10 visitors and to generate favorable national or international press  
11 coverage for Nebraska.

12 (2) A community or organization applying for a marketing assistance  
13 grant shall provide a plan to the department commission that includes:  
14 (a) Documentation that the event will attract out-of-state visitors; (b)  
15 details regarding the type of marketing that would be carried out with  
16 state funds; (c) methodologies used to track the impact of marketing  
17 efforts and the number of out-of-state visitors attending the event; and  
18 (d) details regarding the potential national or international press  
19 coverage that will be generated by the event.

20 (3)(a) The department commission shall develop a program to provide  
21 innovative tourism grants to communities or organizations that provide  
22 tourism and visitor promotion services, host events, or promote  
23 attractions that result in either (i) an increased number of nonlocal,  
24 instate visitors or (ii) an increased number of both nonlocal, instate  
25 visitors and out-of-state visitors. Innovative tourism grants may  
26 include, but not be limited to, marketing assistance, planning  
27 assistance, basic support, and regional cooperation. Innovative tourism  
28 grants shall not be used for equipment or capital facility development or  
29 improvements.

30 (b) When awarding innovative tourism grants under the program, the  
31 department commission shall award up to five hundred thousand dollars in

1 innovative tourism grants to any such city or village each fiscal year.

2 (4) The Director of Tourism ~~executive director~~ shall convene a  
3 technical review committee of no fewer than three individuals  
4 representing the public sector, the private sector, and citizens at  
5 large. The technical review committee, the Director of Tourism, and the  
6 Director of Economic Development and the executive director shall review  
7 and score applications for marketing assistance grants and innovative  
8 tourism grants and forward recommendations to the department commission  
9 for approval by the department commission or a subcommittee of the  
10 commission.

11 (5) Communities and organizations receiving marketing assistance  
12 grants or innovative tourism grants authorized under this section shall  
13 provide a final report to the department commission within ninety days  
14 after the completion date of the event that includes event attendance,  
15 the use of funds, and marketing impact information.

16 (6) The department commission shall adopt and promulgate rules and  
17 regulations governing the grant programs authorized under this section.

18 **Sec. 17.** Section 81-3726, Reissue Revised Statutes of Nebraska, is  
19 amended to read:

20 81-3726 The Tourism Conference Cash Fund is created. The fund shall  
21 be administered by the department commission. All sums of money received  
22 from fees from any conference or event held by the department commission  
23 shall be deposited in the fund. The department commission shall use the  
24 fund to defray expenses related to any conference or event sponsored by  
25 the department commission. Any money in the fund available for investment  
26 shall be invested by the state investment officer pursuant to the  
27 Nebraska Capital Expansion Act and the Nebraska State Funds Investment  
28 Act.

29 **Sec. 18.** Section 81-3728, Reissue Revised Statutes of Nebraska, is  
30 amended to read:

31 81-3728 (1) Vendors under contract with the department commission to

1 develop, print, and distribute publications and promotional materials or  
2 produce, sell, and distribute tourism promotional products on behalf of  
3 the department commission shall, on a monthly basis, submit to the  
4 department commission all revenue received from the sale of advertising  
5 space in such publications or from the sale of such tourism promotional  
6 products. Monthly submissions shall include an itemization of the sources  
7 of revenue in a format as designated by the department commission.  
8 Revenue from such sales shall be remitted to the State Treasurer for  
9 credit to the Nebraska Tourism Commission Promotional Cash Fund.

10 (2) The department commission may enter into agreements directly  
11 with retailers to sell tourism promotional products. If a retailer pays  
12 for such products in full at the time of acquisition, the retailer shall  
13 have no further reporting requirements. The department commission shall  
14 remit payments received from retailers acquiring such products to the  
15 State Treasurer for credit to the Nebraska Tourism Commission Promotional  
16 Cash Fund.

17 **Sec. 19.** Section 81-3729, Reissue Revised Statutes of Nebraska, is  
18 amended to read:

19 81-3729 The Nebraska Tourism Commission Promotional Cash Fund is  
20 hereby created. The fund shall consist of revenue submitted by vendors  
21 and retailers under section 81-3728 and revenue from the tax collected on  
22 the net operating revenue of cash devices pursuant to section 77-3012.  
23 Revenue from the sale of advertising shall be remitted to the State  
24 Treasurer for credit to the fund. The department commission shall use the  
25 fund to carry out its purposes under the Nebraska Visitors Development  
26 Act. Any money in the fund available for investment shall be invested by  
27 the state investment officer pursuant to the Nebraska Capital Expansion  
28 Act and the Nebraska State Funds Investment Act.

29 **Sec. 20.** Section 81-3730, Reissue Revised Statutes of Nebraska, is  
30 amended to read:

31 81-3730 The department commission is authorized to develop and make

1 available for sale directly to the public tourism promotional products  
2 related to state marketing campaigns developed and approved by the  
3 department commission. The department commission may contract with  
4 private vendors to produce, sell, and distribute such tourism promotional  
5 products or enter into agreements directly with retailers as provided in  
6 section 81-3728. Any revenue from the sale of such tourism promotional  
7 products shall be credited to the Nebraska Tourism Commission Promotional  
8 Cash Fund as provided in section 81-3728.

9       **Sec. 21.** This act becomes operative on July 1, 2026.

10       **Sec. 22.** Original sections 53-501, 81-3701, 81-3702, 81-3703,  
11 81-3706.01, 81-3710, 81-3711, 81-3711.01, 81-3712, 81-3713, 81-3714,  
12 81-3721, 81-3726, 81-3728, 81-3729, and 81-3730, Reissue Revised Statutes  
13 of Nebraska, section 77-3012, Revised Statutes Cumulative Supplement,  
14 2024, and section 81-3725, Revised Statutes Supplement, 2025, are  
15 repealed.

16       **Sec. 23.** Since an emergency exists, this act takes effect when  
17 passed and approved according to law.