

LEGISLATURE OF NEBRASKA
ONE HUNDRED NINTH LEGISLATURE
SECOND SESSION

LEGISLATIVE BILL 1147

Introduced by Conrad, 46.

Read first time January 20, 2026

Committee: Government, Military and Veterans Affairs

1 A BILL FOR AN ACT relating to government; to require the Auditor of
2 Public Accounts to investigate and submit a quarterly report to the
3 Legislature relating to any impoundment of funds by the Governor or
4 any official or employee of the executive branch of state government
5 as prescribed; and to declare an emergency.

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

1 **Section 1.** (1) For purposes of this section, impoundment of funds
2 means, when through action or inaction, funds appropriated by the
3 Legislature are delayed or withheld by the Governor or by any official or
4 employee of the executive branch of state government at the direction of
5 the Governor.

6 (2) The Auditor of Public Accounts shall investigate any complaints
7 of impoundment of funds filed pursuant to subsection (3) of this section
8 and submit a quarterly report electronically to the Clerk of the
9 Legislature relating to any impoundment of funds. Such report shall
10 include the following information to the extent known:

11 (a) A list of any impoundment of funds, including the amount of the
12 funds impounded;

13 (b) The date any funds were impounded and the date on which any
14 funds were ordered to be impounded;

15 (c) The period of time for any impoundment of funds and if it
16 appears to be a temporary deferral of funds or a permanent cancellation
17 of such spending of such funds;

18 (d) The department or establishment of the government to which the
19 funds would have been available for obligation except for such
20 impoundment;

21 (e) The reason or explanation for the impoundment of funds;

22 (f) The estimated fiscal, economic, and budgetary effect of the
23 impoundment of funds; and

24 (g) Any other information the Auditor of Public Accounts considers
25 pertinent to the report on any impoundment of funds.

26 (3) A complaint of impoundment of funds may be filed with the
27 Auditor of Public Accounts by any member of the Legislature, state
28 agency, or eligible recipient of public funds approved by the
29 Legislature.

30 **Sec. 2.** Since an emergency exists, this act takes effect when
31 passed and approved according to law.