

LEGISLATURE OF NEBRASKA  
ONE HUNDRED NINTH LEGISLATURE  
SECOND SESSION

**LEGISLATIVE BILL 1245**

Introduced by Dover, 19.

Read first time January 21, 2026

Committee:

- 1 A BILL FOR AN ACT relating to the Nebraska State Capitol; to amend
- 2 sections 81-1101 and 81-1102, Reissue Revised Statutes of Nebraska;
- 3 to change parking requirements for members of the Legislature and
- 4 judges as provided; to harmonize provisions; to repeal the original
- 5 sections; and to declare an emergency.
- 6 Be it enacted by the people of the State of Nebraska,

1       **Section 1.** Section 81-1101, Reissue Revised Statutes of Nebraska, is  
2 amended to read:

3       81-1101 The purposes of sections 81-1101 to 81-1117.05 and section 3  
4 of this act and 81-1121 are to:

5       (1) Provide for the development and maintenance of a modern system  
6 of budgetary, inventory, and financial accounting;

7       (2) Provide for development and maintenance of such modern and  
8 economical methods and systems for record keeping, accounting,  
9 expenditure planning and control as may be possible through timely  
10 adoption of modern technological developments;

11       (3) Provide for centralized direction of services and service  
12 agencies;

13       (4) Assure the development and operation of organizational and  
14 procedural innovations as may be expected to provide acceptable internal  
15 control of the handling and processing of public funds; and

16       (5) Focus responsibility for execution of the financial policies of  
17 this state on the chief executive and provide assistants having the  
18 necessary technical skills for the achievement of that end.

19       **Sec. 2.** Section 81-1102, Reissue Revised Statutes of Nebraska, is  
20 amended to read:

21       81-1102 For purposes of sections 81-1101 to 81-1117.05 and section 3  
22 of this act and 81-1121, unless the context otherwise requires:

23       (1) Gender with reference to the masculine or feminine gender shall  
24 be construed to apply to either or both genders;

25       (2) Executive budget means the budget proposed by the Governor to  
26 the Legislature as the basis of appropriations for the operation of and  
27 capital outlay by state government during the period covered by such  
28 budget;

29       (3) Approved budget means the executive or Governor's budget as  
30 modified by appropriations actions of the Legislature;

31       (4) Budgetary allotments means the plan of expenditures, by program,

1 subprogram, activity, or object of expenditure under the approved budget  
2 for monthly or other applicable periods of time within each fiscal year,  
3 to which a department or agency may be held during such period of time  
4 within the fiscal year;

5 (5) Accrual system means the recording of revenue when earned and  
6 the recording of expenditures as soon as they result in liabilities,  
7 notwithstanding the fact that the receipt of the revenue or payment of  
8 the expenditure may take place, in whole or in part, in another  
9 accounting period;

10 (6) Double entry system means a system of bookkeeping which requires  
11 for every entry made to the debit side of an account or accounts an entry  
12 for a corresponding amount or amounts to the credit side of another  
13 account or accounts resulting in a self-balancing accounting system;

14 (7) Disbursement means payment from the state treasury;

15 (8) Expenditure means, when an accrual system has been established,  
16 total liability incurred by contract, purchase order, or payroll  
17 commitments or as otherwise provided by law, whether or not related  
18 disbursement has been made from the state treasury, and shall mean, until  
19 an accrual system has been established, disbursements from the state  
20 treasury;

21 (9) Revenue means, when an accrual system has been established,  
22 additions to assets which do not increase any liability or represent the  
23 recovery of an expenditure or disbursement or any part thereof or the  
24 cancellation of liabilities without a corresponding increase in other  
25 liabilities or a decrease in assets. Until an accrual system has been  
26 established, this term means additions to cash in the state treasury or  
27 for deposit in the state treasury only;

28 (10) Receipts means cash received, unless otherwise qualified;

29 (11) Encumbrances means charges to appropriation accounts to reflect  
30 obligations for which a part of the appropriation is reserved and which  
31 shall cease to be encumbrances when paid or when an actual liability is

1 established in a proprietary account;

2 (12) Financing agreement means any bond, lease-purchase obligation,  
3 installment sales contract, or similar financial arrangement, for a  
4 period greater than one year, which is entered into by the state or any  
5 agency, board, or commission thereof, not including the University of  
6 Nebraska or state colleges, in accordance with the Constitution of  
7 Nebraska and statutes of this state, relating to capital construction,  
8 real property acquisition, and personal property acquisition;

9 (13) Proprietary account means those accounts designed to show  
10 actual financial position and operations such as actual assets,  
11 liabilities, surplus, revenue, and expenditures, as distinguished from  
12 budgetary accounts;

13 (14) Program means a major operation of the state government  
14 directed toward the achievement of a definite legal objective and which,  
15 in most instances, could be carried on independently of other major  
16 operations of the state as defined and described in the accounting and  
17 budgeting manuals on file in the office of the Director of Administrative  
18 Services;

19 (15) Subprogram means one or more operations of a department or  
20 agency of the state designed jointly to accomplish a major program  
21 objective as defined in the accounting and budgeting manuals on file in  
22 the office of the Director of Administrative Services;

23 (16) Activity means one or more operations of a department or agency  
24 of the state designed jointly to accomplish the objective of a subprogram  
25 to which it is related as defined in the accounting and budgeting manual  
26 on file in the office of the Director of Administrative Services;

27 (17) Budget request means the complete recitation, on forms  
28 prescribed by the budget division and in the manner prescribed by such  
29 division, of the operating and construction funds requests of a  
30 department or agency for the biennium next following the then current  
31 biennium;

- 1           (18) Department means the Department of Administrative Services; and  
2           (19) Director means the Director of Administrative Services.

3           **Sec. 3.** Beginning July 1, 2026, the department shall assign each  
4 member of the Legislature, judge of the Supreme Court, and judge of the  
5 Court of Appeals a parking spot at the 1331 K Street parking garage. The  
6 department may work with the Nebraska State Patrol to adopt and  
7 promulgate rules and regulations necessary for the security of the  
8 garage.

9           **Sec. 4.** Original sections 81-1101 and 81-1102, Reissue Revised  
10 Statutes of Nebraska, are repealed.

11           **Sec. 5.** Since an emergency exists, this act takes effect when  
12 passed and approved according to law.