

LEGISLATURE OF NEBRASKA  
ONE HUNDRED NINTH LEGISLATURE  
SECOND SESSION

**LEGISLATIVE BILL 919**

Introduced by Sanders, 45.

Read first time January 09, 2026

Committee:

- 1 A BILL FOR AN ACT relating to public records; to amend sections
- 2 23-1517.01, 23-1527, and 84-1208, Reissue Revised Statutes of
- 3 Nebraska, and section 77-3903, Revised Statutes Cumulative
- 4 Supplement, 2024; to allow for the use of durable accessible mediums
- 5 as prescribed; and to repeal the original sections.
- 6 Be it enacted by the people of the State of Nebraska,

1           **Section 1.** Section 23-1517.01, Reissue Revised Statutes of Nebraska,  
2 is amended to read:

3           23-1517.01 (1) The recording of all instruments by the roll form of  
4 microfilm or other accessible durable medium may be substituted for the  
5 method of recording instruments in books, and the filing of all documents  
6 by the roll form of microfilm or other accessible durable medium may be  
7 substituted for the method of filing original documents. If this method  
8 of recording instruments ~~on microfilm~~ or filing documents ~~on microfilm~~ is  
9 used, the original instruments so recorded and the original documents so  
10 filed need not be retained after the microfilm or other accessible  
11 durable medium has been verified for accuracy and quality, and a security  
12 copy shall ~~on silver negative microfilm in roll form~~ must be maintained  
13 and filed off premises under safe conditions to insure the protection of  
14 the records and shall meet the microfilm standards as prescribed by the  
15 State Records Administrator as provided in sections 84-1201 to 84-1220.  
16 The fee books shall provide the proper index information as to the  
17 microfilm roll and numerical sequence of all such recorded instruments  
18 and of all such filed documents. The internal reference copies or work  
19 copies of the instruments recorded on microfilm and of documents filed on  
20 microfilm may be in any photographic form to provide the necessary  
21 information as may be determined by the official in charge.

22           (2) For purposes of this section, a medium is accessible if it is  
23 able to be retrieved through intellectual, digital, or physical means  
24 within institutional or legal parameters.

25           **Sec. 2.** Section 23-1527, Reissue Revised Statutes of Nebraska, is  
26 amended to read:

27           23-1527 A certified copy of a petition, with schedules omitted,  
28 commencing a proceeding under the laws of the United States relating to  
29 bankruptcy or a certified copy of the decree of adjudication or a  
30 certified copy of an order approving the bond of the trustee appointed in  
31 such proceedings shall be filed, indexed, and recorded in the office of

1 the register of deeds of the county in which is located real property in  
2 which the bankrupt has an interest in the same manner as federal liens  
3 are filed, indexed, and recorded pursuant to the Uniform Federal Lien  
4 Registration Act. The filing fee for such recording shall be the same as  
5 the fee for filing and recording as set forth in section 9-525, Uniform  
6 Commercial Code. The register of deeds shall file the notices in a file  
7 kept for such purpose and designated Notice of Bankruptcy Proceedings,  
8 except that in offices filing by the roll form of microfilm or other  
9 accessible durable medium pursuant to section 23-1517.01, the original  
10 notices need not be retained.

11 **Sec. 3.** Section 77-3903, Revised Statutes Cumulative Supplement,  
12 2024, is amended to read:

13 77-3903 (1)(a) A notice of lien provided for in the Uniform State  
14 Tax Lien Registration and Enforcement Act upon real property shall be  
15 presented in the office of the Secretary of State. Such notice of lien  
16 shall be transmitted by the Secretary of State to and filed in the office  
17 of the register of deeds by the register of deeds of the county or  
18 counties in which the real property subject to the lien is situated as  
19 designated in the notice of lien. The register of deeds shall enter the  
20 notice in the alphabetical state tax lien index, showing on one line the  
21 name and residence of the person liable named in such notice, the last  
22 four digits of the social security number or the federal tax  
23 identification number of such person, the Tax Commissioner's or  
24 Commissioner of Labor's serial number of such notice, the date and hour  
25 of filing, and the amount due. Such presentments to the Secretary of  
26 State may be made by direct input to the Secretary of State's database or  
27 by other electronic means. All such notices of lien shall be retained in  
28 numerical order in a file designated state tax lien notices, except that  
29 in offices filing by the roll form of microfilm or other accessible  
30 durable medium pursuant to section 23-1517.01, the original notices need  
31 not be retained. A lien subject to this subsection shall be effective

1 upon real property when filed by the register of deeds as provided in  
2 this subsection.

3 (b) A notice of lien provided for in the Uniform State Tax Lien  
4 Registration and Enforcement Act upon personal property shall be filed in  
5 the office of the Secretary of State. The Secretary of State shall enter  
6 the notice in the state's central tax lien index, showing on one line the  
7 name and residence of the person liable named in such notice, the last  
8 four digits of the social security number or the federal tax  
9 identification number of such person, the Tax Commissioner's or  
10 Commissioner of Labor's serial number of such notice, the date and hour  
11 of filing, and the amount due. Such filings with the Secretary of State  
12 may be filed by direct input to the Secretary of State's database or by  
13 other electronic means. All such notices of lien shall be retained in  
14 numerical order in a file designated state tax lien notices.

15 (2) The uniform fee, payable to the Secretary of State, for  
16 presenting for filing, releasing, continuing, or subordinating or for  
17 filing, releasing, continuing, or subordinating each tax lien pursuant to  
18 the Uniform State Tax Lien Registration and Enforcement Act shall be two  
19 times the fee required for recording instruments with the register of  
20 deeds as provided in section 33-109. There shall be no fee for the filing  
21 of a termination statement. The uniform fee for each county more than one  
22 designated pursuant to subdivision (1)(a) of this section shall be the  
23 fee required for recording instruments with the register of deeds as  
24 provided in section 33-109. The Secretary of State shall remit each fee  
25 received pursuant to this subsection to the State Treasurer for credit to  
26 the Secretary of State Cash Fund, except that of the fees received  
27 pursuant to this subsection, the Secretary of State shall remit the fee  
28 required for recording instruments with the register of deeds as provided  
29 in section 33-109 to the register of deeds of a county for each  
30 designation of such county in a filing pursuant to subdivision (1)(a) of  
31 this section.

1           (3) The Secretary of State shall bill the Tax Commissioner or  
2 Commissioner of Labor on a monthly basis for fees for documents presented  
3 to or filed with the Secretary of State. No payment of any fee shall be  
4 required at the time of presenting or filing any such lien document.

5           **Sec. 4.** Section 84-1208, Reissue Revised Statutes of Nebraska, is  
6 amended to read:

7           84-1208 (1) The administrator may make or cause to be made  
8 preservation duplicates of essential records or may designate as  
9 preservation duplicates existing copies thereof. A preservation duplicate  
10 shall be durable, accurate, complete, and clear and, if made by means of  
11 photography, microphotography, photocopying, film, microfilm, optical  
12 imagery, or similar processes using a durable accessible medium, shall be  
13 prepared in conformity to standards prescribed and approved by the board.

14           (2) A preservation duplicate made by a photographic, photostatic,  
15 microfilm, microcard, miniature photographic, optical imagery, or similar  
16 process which accurately reproduces or forms a durable accessible medium  
17 for so reproducing the original shall have the same force and effect for  
18 all purposes as the original record, whether the original is in existence  
19 or not. A transcript, exemplification, or certified copy of such  
20 preservation duplicate shall for all purposes be deemed a transcript,  
21 exemplification, or certified copy of the original record.

22           (3) No copy of an essential record shall be used as a preservation  
23 duplicate unless, under the general laws of the state, the copy has the  
24 same force and effect for all purposes as the original record.

25           (4) A medium is accessible if it is able to be retrieved through  
26 intellectual, digital, or physical means within institutional or legal  
27 parameters.

28           **Sec. 5.** Original sections 23-1517.01, 23-1527, and 84-1208, Reissue  
29 Revised Statutes of Nebraska, and section 77-3903, Revised Statutes  
30 Cumulative Supplement, 2024, are repealed.