

LEGISLATURE OF NEBRASKA
ONE HUNDRED NINTH LEGISLATURE
SECOND SESSION

LEGISLATIVE BILL 927

Introduced by Andersen, 49.

Read first time January 09, 2026

Committee: Government, Military and Veterans Affairs

1 A BILL FOR AN ACT relating to the Nebraska Political Accountability and
2 Disclosure Act; to amend sections 49-1403, 49-1450, and 49-1467,
3 Reissue Revised Statutes of Nebraska, and sections 49-1401, 49-1461,
4 and 49-1479.03, Revised Statutes Cumulative Supplement, 2024; to
5 define terms; to change provisions relating to statements of
6 organization, campaign statements, independent expenditure reports,
7 and contributions of foreign nationals to ballot question
8 committees; to harmonize provisions; and to repeal the original
9 sections.

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

1 **Section 1.** Section 49-1401, Revised Statutes Cumulative Supplement,
2 2024, is amended to read:

3 49-1401 Sections 49-1401 to 49-14,142 and sections 3, 4, and 9 of
4 this act shall be known and may be cited as the Nebraska Political
5 Accountability and Disclosure Act.

6 **Sec. 2.** Section 49-1403, Reissue Revised Statutes of Nebraska, is
7 amended to read:

8 49-1403 For purposes of the Nebraska Political Accountability and
9 Disclosure Act, unless the context otherwise requires, the definitions
10 found in sections 49-1404 to 49-1444 and sections 3 and 4 of this act
11 shall be used.

12 **Sec. 3.** Foreign national means:

13 (1) An individual who is not a citizen of the United States or a
14 national of the United States and who is not lawfully admitted for
15 permanent residence;

16 (2) A person, other than an individual, organized under the laws of
17 or having its principal place of business in a foreign country;

18 (3) A government of a foreign country; or

19 (4) A political party or political committee established in a
20 foreign country.

21 **Sec. 4.** Preliminary activity includes conducting a poll or focus
22 group, drafting proposed language, making telephone calls, sending or
23 receiving electronic mail, and traveling in connection with a ballot
24 question.

25 **Sec. 5.** Section 49-1450, Reissue Revised Statutes of Nebraska, is
26 amended to read:

27 49-1450 The statement of organization required by section 49-1449
28 shall include the following information:

29 (1) The name, street address, and telephone number, if any, of the
30 committee. The committee address may be the home address of the candidate
31 or treasurer of the committee;

1 (2) The name, street address, and telephone number, if any, of each
2 person, other than an individual, that is a member of the committee;

3 (3) The full name, street address, and telephone number, if any, of
4 the treasurer and other principal officers of the committee;

5 (4) The name and address of the financial institution in which the
6 official committee depository is located, and the name and address of
7 each financial institution in which a secondary depository is or is
8 intended to be located;

9 (5) The full name of and office sought by each candidate and a brief
10 statement identifying the substance of each ballot question supported or
11 opposed by the committee;

12 (6) Identification of the committee as a candidate committee,
13 political party committee, independent committee, or ballot question
14 committee if it is identifiable as such a committee; ~~and~~

15 (7) If the committee is identified as a ballot question committee, a
16 certification that no preliminary activity was directly or indirectly
17 funded by one or more foreign nationals; and

18 (8) ~~(7)~~ Such other information as may be required by the rules and
19 regulations of the commission.

20 **Sec. 6.** Section 49-1461, Revised Statutes Cumulative Supplement,
21 2024, is amended to read:

22 49-1461 (1) In addition to the campaign statements required to be
23 filed pursuant to sections 49-1459 and 49-1462, a ballot question
24 committee shall file a campaign statement as required by the Nebraska
25 Political Accountability and Disclosure Act according to the following
26 schedule:

27 (a) ~~(1)~~ The first campaign statement shall be filed within ten days
28 after the end of the calendar month in which the petition form is filed
29 with the Secretary of State pursuant to section 32-1405. The closing date
30 for the campaign statement shall be the last day of such calendar month;

31 (b) ~~(2)~~ Additional campaign statements shall be filed within ten

1 days after the end of each calendar month thereafter except for the
2 calendar month during which the signed petitions must be filed with the
3 Secretary of State as provided in section 32-1407. The closing date for
4 such campaign statements shall be the last day of each such calendar
5 month; and

6 (c) ~~(3)~~ A final campaign statement shall be filed not later than
7 thirty days after the deadline for filing petitions with the Secretary of
8 State as provided in section 32-1407. The closing date for the campaign
9 statement shall be twenty-five days after the deadline for filing such
10 petitions.

11 (2) Any campaign statement filed by a ballot question committee
12 pursuant to this section or section 49-1459 or 49-1462 shall include a
13 certification by the committee's treasurer affirming that the donor
14 associated with each contribution is not a foreign national and has not
15 intentionally received, solicited, or accepted, whether directly or
16 indirectly, contributions or expenditures aggregating in excess of one
17 hundred thousand dollars from one or more foreign nationals within the
18 four-year period immediately preceding the date of the contribution.

19 (3) The campaign statements required to be filed pursuant to this
20 section shall be filed whether or not petitions have or will be filed
21 with the Secretary of State. Any person who fails to file a campaign
22 statement with the commission pursuant to this section shall be subject
23 to late filing fees as provided in section 49-1463.

24 **Sec. 7.** Section 49-1467, Reissue Revised Statutes of Nebraska, is
25 amended to read:

26 49-1467 (1) Any person, other than a committee, who makes an
27 independent expenditure advocating the election of a candidate or the
28 defeat of a candidate's opponents or the qualification, passage, or
29 defeat of a ballot question, which is in an amount of more than two
30 hundred fifty dollars, shall file a report of the independent
31 expenditure, within ten days, with the commission.

1 (2) The report shall be made on an independent expenditure report
2 form provided by the commission and shall include the date of the
3 expenditure, a brief description of the nature of the expenditure, the
4 amount of the expenditure, the name and address of the person to whom it
5 was paid, the name and address of the person filing the report, and the
6 name, address, occupation, employer, and principal place of business of
7 each person who contributed more than two hundred fifty dollars to the
8 expenditure.

9 (3) Any person required under this section to file a report for an
10 independent expenditure advocating for the qualification, passage, or
11 defeat of a ballot question shall include an accompanying certification
12 with such report affirming that no funds have been intentionally accepted
13 aggregating in excess of one hundred thousand dollars from one or more
14 foreign nationals within the four-year period immediately preceding the
15 date the expenditure was made.

16 (4) ~~(3)~~ Any person who fails to file a report of an independent
17 expenditure with the commission shall pay to the commission a late filing
18 fee of twenty-five dollars for each day the statement remains not filed
19 in violation of this section, not to exceed seven hundred fifty dollars.

20 (5) ~~(4)~~ Any person who violates this section shall be guilty of a
21 Class IV misdemeanor.

22 **Sec. 8.** Section 49-1479.03, Revised Statutes Cumulative Supplement,
23 2024, is amended to read:

24 49-1479.03 ~~(1) For purposes of this section, foreign national~~
25 ~~means:~~

26 ~~(a) An individual who is not a citizen of the United States or a~~
27 ~~national of the United States and who is not lawfully admitted for~~
28 ~~permanent residence;~~

29 ~~(b) A person, other than an individual, organized under the laws of~~
30 ~~or having its principal place of business in a foreign country;~~

31 ~~(c) A government of a foreign country; or~~

1 ~~(d) A political party or political committee established in a~~
2 ~~foreign country.~~

3 (1) (2) It shall be unlawful for a foreign national, directly or
4 indirectly, to make a contribution to a ballot question committee or for
5 a ballot question committee to solicit, accept, or receive such a
6 contribution.

7 (2) It shall be unlawful for a foreign national to directly or
8 indirectly make an expenditure to support or oppose the qualification,
9 passage, or defeat of a ballot question.

10 (3) It shall be unlawful for a foreign national to directly or
11 indirectly solicit the making of a contribution or expenditure by another
12 person or committee to support or oppose the qualification, passage, or
13 defeat of a ballot question.

14 (4) It shall be unlawful for a foreign national to direct, dictate,
15 control, or directly or indirectly participate in the decisionmaking
16 process of any person or committee regarding that person's or committee's
17 activities to support or oppose the qualification, passage, or defeat of
18 a ballot question, including decisions concerning the making of
19 contributions or expenditures.

20 (5) (3) A person, other than an individual, organized under the laws
21 of the United States which is a domestic subsidiary of a foreign national
22 may make a contribution or an expenditure to support or oppose the
23 qualification, passage, or defeat of a ballot question ~~ballot~~ if:

24 (a) The person is a discrete entity organized under the laws of any
25 state within the United States and its principal place of business is
26 within the United States;

27 (b) The foreign national parent does not finance election-related
28 contributions or expenditures either directly or through such person,
29 including through subsidizing the person's business operations, unless
30 the person can demonstrate by a reasonable accounting method that it has
31 sufficient funds from its own domestic operations to make any

1 contributions or expenditures; and

2 (c) All decisions concerning the administration of the person's
3 contributions or expenditures are made by citizens or permanent residents
4 of the United States.

5 (6) Upon a ballot question committee's receipt of a contribution,
6 the committee treasurer shall obtain from the donor an affirmation that
7 the donor is not a foreign national and has not intentionally accepted
8 funds aggregating in excess of one hundred thousand dollars from one or
9 more foreign nationals within the four-year period immediately preceding
10 the date the contribution is made.

11 (7)(a) A ballot question committee violating subsection (1) of this
12 section shall be fined the amount of the prohibited contribution or one
13 hundred thousand dollars, whichever is greater.

14 (b) A foreign national that made (i) a contribution to a ballot
15 question committee or a person who made a contribution or expenditure on
16 behalf of a foreign national or (ii) an expenditure in violation of this
17 section shall be fined the amount of the prohibited contribution or
18 expenditure plus one hundred thousand dollars.

19 (8) Nothing in this section shall be deemed to create or eliminate
20 any existing donor disclosure rights or duties beyond those specifically
21 enumerated.

22 (9) The commission may adopt and promulgate rules and regulations to
23 carry out this section.

24 **Sec. 9.** Any investigation of an alleged violation of the Nebraska
25 Political Accountability and Disclosure Act or a court order in an action
26 brought under the Nebraska Political Accountability and Disclosure Act
27 shall occur in a manner that shields the identity of lawful donors as
28 much as reasonably possible. No state or local government entity, court,
29 or officer of a court may collect or require the submission of
30 information on the identity of any donor to a tax-exempt organization
31 other than information directly related to an alleged violation of the

1 Nebraska Political Accountability and Disclosure Act.

2 **Sec. 10.** Original sections 49-1403, 49-1450, and 49-1467, Reissue
3 Revised Statutes of Nebraska, and sections 49-1401, 49-1461, and
4 49-1479.03, Revised Statutes Cumulative Supplement, 2024, are repealed.