

# **One Hundred Ninth Legislature - Second Session - 2026**

## **Introducer's Statement of Intent**

### **LB1102**

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**Chairperson: Senator Beau Ballard**

**Committee: Nebraska Retirement Systems**

The following constitutes the reasons for this bill and the purposes which are sought to be accomplished thereby:

LB 1102 would change the adjustment date of cost-of-living adjustments (COLAs) under the Class V School Employees Act to align with the beginning of the plan year. Beginning in 2026, COLAs under the Class V School Employees Act will be calculated and adjusted on September 1 of each year. The bill would align the annuity payment date under the Class V School Employees Retirement Act with the School Employees Retirement Act by setting payments on the last business day of each month.

LB 1102 would also amend the definition of "retirement date" under the Class V School Employees Retirement Act to align with the corresponding definition of "retirement date" under the School Employees Retirement Act.

**Principal Introducer:** \_\_\_\_\_

**Senator Beau Ballard**