

One Hundred Ninth Legislature - Second Session - 2026

Introducer's Statement of Intent

LB748

Chairperson: Senator Dave Murman

Committee: Education

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

LB748 would conform Nebraska to the federal changes regarding "529 Plans" under the College Savings Plan Program that became a part of the One Big Beautiful Bill signed on July 4, 2025.

LB748 expands the types of elementary or secondary school expenses beyond tuition (e.g. to include books, tutoring, online material), up to \$20,000 per year, consistent with federal changes. LB748 also provides that College Savings Plan Program funds may be used for postsecondary credentialing expenses, consistent with federal changes.

Principal Introducer: _____

Senator Tony Sorrentino